

Causeway Coast & Glens Borough Council

To: Audit Committee

Date: 29 June 2015

Draft Internal Audit Plan 2015/16

For Decision

Linkage to Corporate Plan	
Strategic Priority	Transition and Transformation
Objective	Successful implementation of the convergence plan
Lead Officer	Moira Quinn
Cost: (If applicable)	Existing resources – Internal Audit.

1.1 Background

The Local Government (Accounts and Audit) Amendment) Regulations (NI) 2006 requires councils to maintain an adequate and effective system of internal audit. Internal Audit operates to standards set out in the PSIAS (Public Sector Internal Audit Standards) which came into force with effect from April 2013. The PSIAS for Internal Audit sets out standards which establish how a professional internal audit service should operate in local government.

Internal audit provides an independent and objective opinion to the organisation on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.

The purpose of this brief report is to present an overview of our Internal Audit Plan for the 2015/16 financial year to the Audit Committee.

1.2 Terms of Reference

The PSIAS mandate the periodic preparation of a risk-based plan, which outlines the assignments to be carried out and their respective priorities. The plan is drawn up taking into account the Departmental/Corporate Risk Registers which assist in identifying high, medium and low risk areas. The plan is sufficiently flexible to reflect the changing risks and priorities of the Council.

The annual risk-based audit plan is detailed in Section 3 below and outlines the assignments to be carried out, their respective priorities and the estimated resources needed. The risk-driven internal audit plan provides a continuous programme of

review of corporate governance and risk management arrangements, together with the audit of the systems of internal control, including the accounting systems. This will enable audit to provide an overall assurance statement on the Council's system of risk management and internal control to inform the annual Governance Statement.

(A full list of audit areas are detailed in Appendix I for information purposes).

3 Internal Audit Plan 2014/15

Following our initial consultation with senior officers and review of relevant documentation, our proposed Audit Plan for the period 2015/16 is detailed below:

AUDIT AREA	DAY S	SCHEDULE
Leisure & Sports Centres	40	Q1
Tourism/Seasonal Facilities/Harbours & Marinas	45	Q2
Cultural Facilities & Heritage/Waste Management - Recycling Centres	43	Q3
To be allocated	44	Q4
Audit Management (Quarterly/Annual Reporting, Audit Committee, Risk Management & Governance, Training, Investigations, NFI and Contingency)	45	Ongoing
Total	217	

Note: Quarters are categorised as follows:

- Quarter 1 – April-June
- Quarter 2 – July-September
- Quarter 3 – October-December
- Quarter 4 – January-March

4. Recommendation

It is recommended that the Causeway Coast and Glens Borough Council approves and adopts the Internal Audit Plan as presented.

Appendix I: Audit Areas

	<i>Plan for 2015/2016</i>	<i>2016/17</i>	<i>2017/18</i>	<i>2018/19</i>	<i>2019/20</i>
Creditors Payments & Procurement					
Debtors and Debt Management					
Travel and Subsistence					
Payroll					
Asset Management					
Treasury Management					
Registration of Births, Deaths and Marriages					
Absenteeism					
ICT					
Leisure/Sports centres (Quay Road Sports Complex, Sheskburn Recreation Centre, Joey Dunlop Leisure Centre, Roe Valley Leisure Centre, Coleraine Leisure Centre, Jim Watt Sport Centre Garvagh & Kilrea Sports Complex)	✓				
Tourism/Seasonal Facilities (Waterworld, Ballyreagh Golf Course, Tourist Information Centres within cluster, Carrick Dhu & Juniper Hill Caravan Parks, Anderson Park, Portrush Recreation Grounds, The Warren Portstewart, Ballycastle Tennis Courts, Cushendun and Cushendall Caravan Parks, Drumaheglis Caravan Park, Rathlin Boat House & Visitors Centre, Benone Tourist Complex incl. Caravans)	✓				
Fleet Management					
Development Services (Community & Economic Development)					
Building Regulations					
Harbours and Marinas Drumaheglis Marina, Coleraine Marina, Ballycastle Harbour & Marina, Ballintoy	✓				

	<i>Plan for 2015/2016</i>	<i>2016/17</i>	<i>2017/18</i>	<i>2018/19</i>	<i>2019/20</i>
Harbour, Rathlin Harbour, Red Bay Harbour, Portrush and Portstewart Harbours.					
Waste Management (Trade waste/Landfill/Compost Sites/Recycling Centres)	✓				
Cultural Facilities and Heritage Flowerfield Arts Centre, Roe Valley Arts & Cultural Centre, Coleraine & Ballymoney Museum, Moyle Museum (seasonal)	✓				
Environmental Services – Licensing					
Insurance					
Tendering & Contracts					
Planning					
Risk Management and Corporate Governance					