



Title of Report:	Internal Audit Progress Report 2025/26 (Monitoring Report)
Committee Report Submitted To:	Audit Committee
Date of Meeting:	19th March 2026
For Decision or For Information	For Information
To be discussed In Committee YES/NO	No

Linkage to Council Strategy (2021-25)	
Strategic Theme	Improvement and Innovation
Outcome	n/a
Lead Officer	Audit Risk and Governance Manager

Estimated Timescale for Completion	
Date to be Completed	June 2026

Budgetary Considerations	
Cost of Proposal	n/a
Included in Current Year Estimates	YES/NO
Capital/Revenue	Revenue
Code	3601 – Internal Audit
Staffing Costs	Staffing & Consultants Costs

Legal Considerations	
Input of Legal Services Required	YES/NO
Legal Opinion Obtained	YES/NO

Screening Requirements	Required for new or revised Policies, Plans, Strategies or Service Delivery Proposals.		
Section 75 Screening	Screening Completed:	Yes/No	Date: n/a
	EQIA Required and Completed:	Yes/No	Date: n/a
Rural Needs Assessment (RNA)	Screening Completed	Yes/No	Date: n/a
	RNA Required and Completed:	Yes/No	Date: n/a
Data Protection Impact Assessment (DPIA)	Screening Completed:	Yes/No	Date: n/a
	DPIA Required and Completed:	Yes/No	Date: n/a

1.0 Purpose of Report

- 1.1 The purpose of this report is to update Audit Committee members on the audit work completed in the delivery of the audit plan for Causeway Coast and Glens Borough Council during 2025-26.
- 1.2 The work complete is based on the audit needs assessment for the Council as detailed in the Audit Strategy 2023–2027.

2.0 Internal Audit Plan 2025/26

- 2.1 The audits planned for 2025/26, along with progress to date, are summarised in the table below:

Audit Area	Auditor	Status
Environment Services Directorate		
Grounds Maintenance	McHugh Lindsay	Satisfactory
Environmental Health	McHugh Lindsay	Satisfactory
Harbours, Marinas and Terminals	McHugh Lindsay	Limited
Street Cleansing	McHugh Lindsay	Outstanding
Finance Directorate		
Treasury Management	McHugh Lindsay	Satisfactory
Income Collection and Debtors	McHugh Lindsay	Satisfactory
Corporate Services Directorate		
ODHR	McHugh Lindsay	Satisfactory
Contributions to other bodies	McHugh Lindsay	Carry Forward
PR & Corporate Communications	McHugh Lindsay	Carry Forward
Leisure Services Directorate		
Museums	McHugh Lindsay	Satisfactory
Grant Applications	McHugh Lindsay	Satisfactory
Chief Executive Directorate		
Insurance	McHugh Lindsay	Satisfactory
Town Halls	McHugh Lindsay	Satisfactory
Regulatory Annual Audit		
Policing and Community Safety Partnerships	McHugh Lindsay	Outstanding
Labour Market Partnership (LMP)	McHugh Lindsay	Outstanding
Local Economic Partnership (LEP)	McHugh Lindsay	Outstanding
Total Assignments	16 (total)	12 Complete 4 Outstanding

2.2 The table below sets out the current status of the backlog audits carried forward:

Audit Area	Auditor	Status
Freedom of Information	McHugh Lindsay	Ongoing
Governance	McHugh Lindsay	Satisfactory
Fixed Asset Register and Management	McHugh Lindsay	Satisfactory
ICT – Cyber Security Audit	Precept IT	Ongoing

2.3 During the 2024/25 financial year, the audit of capital projects, procurement and building maintenance received either a limited level of assurance or a withheld opinion. Internal audit has in this financial year reviewed progress against the associated recommendations to confirm that actions are being implemented in a timely manner.

Based on this follow up work, Internal Audit can advise the Committee that they are content with the progress made to date in these areas.

3.0 **Key Performance Indicator(s)**

3.1 The Internal Audit section reports to the Audit Committee on three key performance indicator(s):

- 70% of the annual audit plan will be delivered in line with the timetable.
We will continue to track the delivery of this KPI for 2025/26.
- Internal audit will deliver the actual dates in accordance with the annual audit plan.
We are on track to meet this KPI.
- 100% of audit recommendations from internal audit reports accepted by management.
We are on track to meet this KPI.

3.2 It should be noted that key performance indicators are on track to be met.

4.0 **Recommendation(s)**

4.1 It is recommended that the Audit Committee note the progress of audit work completed to date for the 2025/26 financial year.