

**Causeway Coast and Glens Borough Council Audit Committee
Moore Stephens Internal Audit Progress Report
September – November 2016**

The purpose of this summary report is to inform members of the Audit Committee of work carried out by Internal Audit from Moore Stephens (as part of the shared service arrangement) during the period September – November 2016. Full details of the work carried out on completed assignments is contained in the Audit Reports presented to the Audit Committee.

1 Background

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps organisations accomplish their objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of the risk management, control and governance processes.

The Annual Audit Plan for 2016/17 set out details of assurance work to be completed within the year over a total of 148 days. The total number of assurance and consultancy days to be provided by Moore Stephens in the year is 93 days (increase of 13 days to cover 2 additional audits).

2 Progress against Planned Work

The status of each planned audit to be completed by Moore Stephens based on the annual audit plan is shown in the table below.

Audit Area	Schedule	Status	Assurance Rating
Environmental Services			
Business continuity and emergency planning	August	Complete	Limited
Finance			
Income and Debtors	April	Complete	Limited
Budgetary Control	November / December	-	
Performance			
ICT environment	September	Complete	Limited
Information governance and data protection	August	Complete	Limited
Performance improvement	November	Complete	n/a
Leisure and Development			
Leisure facilities and caravan sites	May	Complete	Satisfactory – Coleraine Leisure Centre Limited – Ballyreagh Golf Course Limited – Caravan parks

Audit Area	Schedule	Status	Assurance Rating
Capital projects	February	-	-
Events	November	Fieldwork complete	-
Partnerships	October	Complete	Satisfactory
PCSP	February	-	
Planning			
Enforcement and development control	October	Complete	Satisfactory

3 Issues Arising from Work During Period Reported

3.1 Outstanding Management Responses to Draft Reports

None.

3.2 Reports Awaiting Sign-Off by the Head of Service/Director/Department

None

3.3 Limited or Unacceptable Assurance Opinion Audits

The audits on ICT Environment and Information Governance & Data Protection received Limited assurance opinions.

4 Audits Planned for Next Period (December-March)

The following audits are planned for completion by Moore Stephens during the next period:

- Budgetary control
- Capital projects
- PCSP.

5 Performance Indicators

The following tables set out progress against performance indicators for the internal audit service provided by Moore Stephens.

Progress Against Annual Audit Plan			
Description	Number of days planned	Number of days completed to date	Variance
Business continuity and emergency planning	7	7	-
Income and debtors	10	10	-
ICT environment	10	10	-
Information governance and data protection	8	8	-
Performance improvement	4	4	-
Leisure facilities and caravan parks	12	12	-
Capital projects	9	-	-
Events	7	7	
Community development and partnership arrangements	6	6	
Planning: Enforcement and development control	7	7	
Budgetary control	7	-	
PCSP	6	-	
Total assurance days	93	71	-

Other Performance Indicators	Progress
Percentage of audit recommendations from Moore Stephens audit reports accepted by management	100%
Client Satisfaction Survey Results	<ul style="list-style-type: none"> Leisure facilities and caravan parks – positive feedback overall, but noted limited input to audit terms of reference Business continuity & emergency planning – positive feedback overall, but noted limited input to audit terms of reference (as individual had not been identified as responsible for this area) Income & debtors – positive feedback received in all areas Planning – positive feedback received in all areas Information governance & data protection – positive feedback in all areas ICT environment - issued Performance improvement – to be issued Partnership working – to be issued