

<b>Title of Report:</b>	<b>Annual Internal Audit Plan 2024/2025</b>
<b>Committee Report Submitted To:</b>	<b>Audit Committee</b>
<b>Date of Meeting:</b>	<b>18 September 2024</b>
<b>For Decision or For Information</b>	<b>For Information</b>
<b>To be discussed In Committee No</b>	<b>No</b>

<b>Linkage to Council Strategy (2021-25)</b>	
Strategic Theme	Improvement and Innovation
Outcome	Improve Service Delivery and Performance
Lead Officer	Audit Risk and Governance Manager

<b>Budgetary Considerations</b>	
Cost of Proposal	N/A
Included in Current Year Estimates	<b>YES</b>
Capital/Revenue	Revenue
Code	3601-62402
Staffing Costs	Yes

<b>Legal Considerations</b>	
Input of Legal Services Required	<b>NO</b>
Legal Opinion Obtained	<b>NO</b>

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

## **1.0 Introduction**

The purpose of this report is to set out the programme for the provision of Internal Audit services to Causeway Coast and Glens Borough Council for 2024/25 and is based on our audit needs assessment as detailed in the Internal Audit Strategy 2023-2027.

## **1.1 Background**

Internal audit 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 internal audit for 2024-25 will continue to be delivered as a shared service comprised of an in-house Audit Risk & Governance Manager and a team from an out-sourced provider (CavanaghKelly).

## **1.2 Summary**

We intend to carry out 110 days detailed assurance work. In our opinion, this should be sufficient to cover an adequate range of risks and systems to enable us to provide an overall assurance statement on the Council's system of risk management and internal control to inform the annual Governance Statement. This is dependent on the input from officers on a timely basis and satisfactory management responses being received.

The internal audit approach is risk based. We recognise that the risks to Council may change during the current financial year, and we will endeavour to take any significant changes in the Council's risk profile into account in our internal audit work.

## **1.3 Internal Audit Plan 2024/25**

The following table sets out our proposed Audit Plan for the year 2024-25. A possible outline scope is included, but this may be amended to reflect key risks identified at audit planning stage. We will develop a timetable for each audit

area to be covered following approval of this plan and discussion with senior management.

<b>Audit Area</b>	<b>Days</b>	<b>Auditor</b>	<b>Indicative Time Scales</b>
<b>Environmental Services Directorate</b>			
Building Maintenance	8	CavanaghKelly	July/August 2024
Building Control	8	CavanaghKelly	November 2024
Capital Projects	8	In-house	November 2024
Waste Services (Incl. Amenity Sites & Landfill)	8	CavanaghKelly	December 2024
Environmental Health	8	CavanaghKelly	July/August 2024
<b>Leisure Services Directorate</b>			
Arts & Cultural Centres	8	In-house	November 2024
<b>Finance</b>			
Accounts Payable & Creditors (incl. Credit/Fuel Cards)	8	CavanaghKelly	July/August 2024
Fixed Asset Register and Management	10	In-house	November 2024
<b>Chief Executive Direct Reports</b>			
Corporate Health & Safety	6	In-house	January/February 2025
<b>Corporate Services Directorate</b>			
ICT	8	In-house	December 2024
Land & Property	8	To be confirmed	January 2025
Risk Management	8	CavanaghKelly	October 2024
<b>Planning</b>			
Enforcement, Development Control & Development Plan	10	CavanaghKelly	September 2024
<b>Statutory Annual Audits</b>			
Policing & Community Safety Partnerships	6	CavanaghKelly	February 2025
Labour Markey Partnership (LMP)	6	In-house	February 2025
<b>Follow Up Assignments</b>			
Governance & Risk Management	8	In-house	Quarterly
Follow Up Assessments	16	In-house /CavanaghKelly	Routine
Management & Control (Training)	20	In-house	Routine
Contingency	20	In-house	Routine
<b>Total</b>	<b>182</b>		

The plan is reviewed on a regular basis by internal audit and may be subject to change as the priorities/risks within Council evolve.

#### 1.4 Backlog audits carried forward.

Audit Area	Days	Auditor	Time Scales
Animal Welfare	8	In-house	September
Fuel Stamp	8	In-house	October
FOI	10	CavanaghKelly	To be determined
<b>Total</b>	<b>26</b>		

Appendix A shows how the resources available to internal audit are divided into the various audit areas for the year. In addition to the audit assurance work listed above, internal audit will co-ordinate, advise and lead on all investigations/whistleblowing concerns within 2024-25 that require audit input/resources.

#### 1.5 Review of Governance

Contained within the Review of Governance includes the recommendation:

*The Council should review the model of internal audit provision to ensure the Council obtains the most effective model of provision and maximises value for money.*

The organisational review ongoing may impact on the structure and provision of the internal audit section, therefore the model listed above may be subject to in year change.

#### 1.6 Recommendation

It is recommended that the Audit Committee note:

- Council Areas to be audited and
- Potential timings to deliver the annual Internal Audit plan for the financial year 2024-25.

## Appendix A – Audit Resources

<b>Description</b>	<b>Days 2024 - 2025</b>		<b>Total</b>
	<b>CCAG</b>	<b>CavanaghKelly</b>	
<b>Available working days</b>	260	80	340
LESS:			
Holidays (including statutory holidays)	40		
CPD, training delivery and council training	<u>16</u>		
	56		-56
<b>Management &amp; Administration</b>			
Strategic and annual audit planning	1	3	
Periodic reporting to Audit Committee	2	2	
Annual reporting	1	1	
Preparation for and attendance at Audit Committee	4	2	
Contract and performance review meetings	2	2	
Administration	42	-	
Contingency and special investigations	<u>40</u>	-	
	92	10	
<b>Available audit and consultancy days</b>	<b><u>112</u></b>	<b><u>70</u></b>	<b><u>182</u></b>