



<b>Title of Report:</b>	<b>Internal Audit Progress Report 2024/25 (Monitoring Report)</b>
<b>Committee Report Submitted To:</b>	<b>Audit Committee</b>
<b>Date of Meeting:</b>	<b>11<sup>th</sup> December 2024</b>
<b>For Decision or For Information</b>	<b>For Information</b>
<b>To be discussed In Committee YES/NO</b>	<b>No</b>

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

<b>Estimated Timescale for Completion</b>	
Date to be Completed	June 2025

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

<b>Legal Considerations</b>	
Input of Legal Services Required	<b>YES/NO</b>
Legal Opinion Obtained	<b>YES/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	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 by the Audit team in delivering the audit plan for Causeway Coast and Glens Borough Council during 2024-25.
- 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 2024/25

- 2.1 The audits scheduled for 2024/25 and the progress to date are shown in the table below:

<b>Audit Area</b>	<b>Auditor</b>	<b>Status</b>
Environment Services Directorate		
Building Maintenance	CavanaghKelly	Limited
Building Control	CavanaghKelly	Outstanding
Capital Projects	In-house	Ongoing
Waste Services	CavanaghKelly	Outstanding
Finance Directorate		
Accounts Payable & Creditors	CavanaghKelly	Satisfactory
Fixed Asset Register and Management	In-house	Outstanding
Corporate Services Directorate		
ICT	To be tendered	Outstanding
Land and Property	CavanaghKelly	Carry Forward
Risk Management	CavanaghKelly	Satisfactory
Leisure and Development Directorate		
Arts & Cultural Centres	In-house	Outstanding
Planning		
Enforcement, development control & development plan	CavanaghKelly	Satisfactory
Performance		
Corporate Health & Safety	CavanaghKelly	Ongoing
Statutory Audit Requirements		
Policing and Community Safety Partnerships	In-house	Outstanding
Labour Market Partnerships	CavanaghKelly	Outstanding
<b>Total Assignments</b>	<b>14 (total)</b>	<b>4 Complete 3 Ongoing 7 Outstanding</b>

It is proposed that the ICT internal audit is contracted out to specialist ICT firm who will evaluate the cyber security of the Council systems to ensure that they are operating as anticipated. Internal audit are considering conducting an internal audit in the area of Maintenance contracts which can be included as audit coverage for the 2024-25 financial year.

2.2 The table below contains the status of the backlog audits brought forward:

<b>Audit Area</b>	<b>Auditor</b>	<b>Status</b>
Freedom of Information	CavanaghKelly	Carry Forward
Governance	CavanaghKelly	Carry Forward
Fuel Stamp Duty	In-house	Ongoing
Animal Welfare	In-house	Satisfactory

2.3 We have commenced fieldwork on the following service areas:

- Fuel Stamp Duty (backlog)
- Health and Safety
- Capital Projects

Internal audit will continue to closely monitor the necessary audit work required to ensure achievement of the audit plan.

### 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 2024/25.
- 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 work completed to date in respect of the 2024/25 financial year.

4.2 Audit Committee approve the procurement for a specialised ICT audit to be undertaken.