

**Causeway Coast and Glens Borough Council Audit Committee  
Moore Stephens Internal Audit Progress Report  
June-August 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 June-August 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 80 days.

**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
<b>Environmental Services</b>			
Business continuity and emergency planning	August	Complete	Limited
<b>Finance</b>			
Income and Debtors	April	Complete	Limited
<b>Performance</b>			
ICT environment	September	-	
Information governance and data protection	August	Fieldwork complete	-
Performance improvement	November	-	-
<b>Leisure and Development</b>			
Leisure facilities and caravan sites	May	Complete	Satisfactory – Coleraine Leisure Centre Limited – Ballyreagh Golf Course Limited – Caravan parks
Capital projects	December	-	-
Events	November	-	-

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Audit Area	Schedule	Status	Assurance Rating
Community development and partnership arrangements	October	-	-
<b>Planning</b>			
Enforcement and development control	October	-	-

### **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/Department**

None

#### **3.3 Limited or Unacceptable Assurance Opinion Audits**

The audits on Cash handling at Ballyreagh Golf Course and the Caravan Parks and the audit on Business Continuity and Emergency Planning received Limited assurance opinions.

### **4 Audits Planned for Next Period (September-November)**

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

- ICT environment
- Partnership arrangements
- Planning
- Events

## 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	0
Income and debtors	10	10	0
ICT environment	10	-	-
Information governance and data protection	8	8	0
Performance improvement	4	-	-
Leisure facilities and caravan parks	12	12	0
Capital projects	9	-	-
Events	7	-	-
Community development and partnership arrangements	6	-	-
Planning: Enforcement and development control	7	-	-
<b>Total assurance days</b>	<b>80</b>	<b>37</b>	<b>-</b>

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"> <li>Leisure facilities and caravan parks – issued</li> <li>Business continuity &amp; emergency planning – to be issued</li> </ul>