

Appendix B - Internal Audit Plan 2017 / 2018: Progress Update November 2017.

Audit Plan sub headings	Audit Area	Status at November 2017
Follow up Audit Work:		
	Foyle Arena Income Collection	Completed.
	Property Management	Scheduled for early 2018.
Audits added to plan		
	Licensing	Ongoing.
	Dog Licensing	Ongoing.
	Audit of the project of the transfer of the ILEX Strategy and Regeneration function to DCSDC	Completed.
Finance and Human Resources:		
	Budgetary Control	To commence in line with Corporate Financial System Upgrade.
	Local Financial Procedures	Ongoing – Completed review of Peace IV procedures for Economic Development.
	Absence Management	Schedule to commence December 2017.
Work on completion of 2016/17 plan:		
	Waste and Environmental Management (including Recycling Centres)	Ongoing - scheduled for completion early 2018.
	Events	To be completed asap.
Audit of Transferring Functions:		
	Planning	Preparation work carried out.

Audit of other areas:		
	Leisure income collection	To be completed asap.
	Police and Community Safety Partnership (PCSP)	Ongoing.
	Performance Improvement	To be completed asap.
Other work:		
	Delivery of the CoDA Operations Ltd Annual Audit Plan	2016 / 2017 now completed. 2017 / 2018 to commence early 2018.
	Annual audit of the North West Region Waste Management Group	2016 / 2017 completed. 2017 / 2018 to commence 2018.
	Ad hoc Advisory work	Ongoing as required.
	Systems Development Consultancy	Ongoing as required.
	Annual Stock takes Assurance work	Completed
	Review of Council procedures	Ongoing as required.
	Liaison with Risk Management process	Ongoing as required.
	Provision for investigations	Ongoing as required.
	Fraud Risk Management meetings	Ongoing and scheduled quarterly.
	<p>Policy Maintenance & Training</p> <ul style="list-style-type: none"> ○ Counter Fraud Policy; ○ Whistleblowing Policy; ○ Bribery Policy; ○ Gifts and Hospitality Training; ○ Conflict of Interest Policy. 	Next review date April 2019
	NIAO Liaison / Completion of Annual Questionnaire on Fraud Risk Management	Due for completion February 2018.

Other work (continued):		
	<p>Audit Planning processes:</p> <ul style="list-style-type: none"> ○ Annual Audit Strategy ○ Annual Audit Plan 	<p>Planning process to commence again early 2018 for presentation to AARC April 2018.</p>
	<p>Completion of Annual Governance Statement and associated work;</p> <ul style="list-style-type: none"> ○ Review of Code of Governance; ○ Review of compliance with Public Sector Internal Audit Standards ○ Annual Audit Report 	<p>Annual process to recommence Spring 2018 for presentation to AARC in June 2018.</p>
	<p>Preparation of Committee papers for Assurance, Audit and Risk Committee.</p>	<p>Ongoing.</p>
Provision of Training:		
	<p>Fraud Awareness Training</p>	<p>Members Training took place 12th May 2017.</p> <p>Completed Annual Target achieved as over 200 staff now trained.</p> <p>CoDA Fraud Awareness Training completed on 23rd and 24th October 2017.</p>
	<p>Assurance, Audit and Risk Committee Training</p>	<p>Ongoing.</p>
Additional Audit Assignments: These audits will be completed depending on completion of the above plan of work.		
	<p>Accounts Receivable</p>	<p>To commence in line with Corporate Financial System Upgrade.</p>
	<p>Alley Arts Theatre</p>	<p>To be completed asap.</p>
	<p>Information and Communications Technology (ICT)</p>	<p>To be completed asap.</p>