Lisburn & Castlereagh City Council

Civic Headquarters
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March 6th, 2026

Chairman: Councillor D Lynch

Vice-Chairman: Mr E Jardine, Independent Member

Aldermen: O Gawith, S P Porter and J Tinsley

Councillors: J Bamford, D Bassett, S Burns, D J Craig, A P Ewing, J Gallen, S Lowry, M McKeever, R McLernon, B Magee and A Martin

Ex Officio: The Right Worshipful the Mayor, Alderman A Grehan

Deputy Mayor, Alderman H Legge

Notice Of Meeting

A meeting of the Governance and Audit Committee will be held on **Thursday, 12th March 2026** at **6:00 pm** for the transaction of the undernoted Agenda.

David Burns
Chief Executive

Agenda

1.0 APOLOGIES

2.0 DECLARATIONS OF MEMBERS' INTERESTS

(i) conflict of interest on any matter before the meeting (Members to confirm the specific item)

(ii) pecuniary or non-pecuniary interest (Member to complete disclosure of interest form)

3.0 REPORT BY PERFORMANCE IMPROVEMENT OFFICER

3.1 Customer Care Feedback Q3 2025/26
For Noting

3.2 Q3 Performance Improvement Monitoring - Objectives, Case Studies, Performance KPIs & Corporate Plan KPIs
For Noting

3.3 Draft Performance Improvement Objectives & Projects 2026/27
For Decision

4.0 REPORT BY HEAD OF ENVIRONMENTAL HEALTH, RISK AND EMERGENCY PLANNING

4.1 Corporate Risk Register
For Decision

5.0 REPORT BY INTERNAL AUDIT MANAGER

5.1 Global Internal Audit Standards Gap Analysis
For Noting

5.2 Proposed Internal Audit Performance Indicators
For Approval

6.0 REPORT BY HEAD OF FINANCE

6.1 Corporate Risk CRR 7 Financial Sustainability Deep Dive
For Noting

7.0 REPORT BY HEAD OF ENVIRONMENTAL HEALTH, RISK AND EMERGENCY PLANNING

7.1 Corporate Risk CRR 011 Burial Grounds Deep Dive
For Noting

8.0 CONFIDENTIAL BUSINESS - "IN COMMITTEE"

8.1   REPORT BY INTERNAL AUDIT MANAGER

(i)   Internal Audit Progress Report
For Approval

Local Government Act (Northern Ireland) 2014, Schedule 6, Part 1: Exempt Information, no 3.

Confidential due to containing information relating to the financial or business affairs of any particular person (including the Council holding that information)

📄 *Item 8.1 (i) Cover Report Internal Audit Progress Report.pdf*   *Page 109*

📄 *Item 8.1 (i) Appendix 1 - IA Progress Report Draft for G&A Committee.pdf*

(ii)   LCCC Draft Internal Audit Strategy 2026-2031 and Draft Internal Audit Operational Plan for 2026/27
For Approval

Local Government Act (Northern Ireland) 2014, Schedule 6, Part 1: Exempt Information, no 3.

Confidential due to containing information relating to the financial or business affairs of any particular person (including the Council holding that information)

📄 *Item 8.1 (ii) Cover Report - Internal Audit Strategy 2026-2031 & Draft 2026-27*   *Page 141*
   Operational Plan.pdf

📄 *Item 8.1 (ii) Appendix 1 - Draft IA Strategy 2026-2031 & Draft 2026-27 Op Plan.pdf*

8.2   REPORT BY HEAD OF FINANCE

(i)   NIAO Audit Strategy 2025-26 - Lisburn & Castlereagh City Council
For Noting

Local Government Act (Northern Ireland) 2014, Schedule 6, Part 1: Exempt Information, no 3.

Confidential due to containing information relating to the financial or business affairs of any particular person (including the Council holding that information)

📄 *Item 8.2 (i) Cover report for Audit Strategy - March 2026.pdf*   *Not included*

9.0 ANY OTHER BUSINESS

LISBURN & CASTLEREAGH CITY COUNCIL

MEMBERS DISCLOSURE OF INTERESTS

1. **Pecuniary Interests**

The Northern Ireland Local Government Code of Conduct for Councillors under Section 6 requires you to declare at the relevant meeting any <u>pecuniary interest</u> that you may have in any matter coming before any meeting of your Council.

Pecuniary (or financial) interests are those where the decision to be taken could financially benefit or financially disadvantage either you or a member of your close family. A member of your close family is defined as at least your spouse, live-in partner, parent, child, brother, sister and the spouses of any of these. Members may wish to be more prudent by extending that list to include grandparents, uncles, aunts, nephews, nieces or even close friends.

This information will be recorded in a Statutory Register. On such matters **you must not speak or vote**. Subject to the provisions of Sections 6.5 to 6.11 of the Code, if such a matter is to be discussed by your Council, **you must withdraw from the meeting whilst that matter is being discussed.**

2. **Private or Personal Non-Pecuniary Interests**

In addition you must also declare any <u>significant private or personal non-pecuniary interest</u> in a matter arising at a Council meeting (please see also Sections 5.2 and 5.6 and 5.8 of the Code).

Significant private or personal non-pecuniary (membership) interests are those which do not financially benefit or financially disadvantage you or a member of your close family directly, but nonetheless, so significant that could be considered as being likely to influence your decision.

Subject to the provisions of Sections 6.5 to 6.11 of the Code, you must declare this interest as soon as it becomes apparent and **you must withdraw from any Council meeting (including committee or sub-committee meetings) when this matter is being discussed**.

In respect of each of these, please complete the form below as necessary.

Pecuniary Interests

Meeting (Council or Committee - please specify and name):

Date of Meeting:

Item(s) in which you must declare an interest (please specify item number from report):

Nature of Pecuniary Interest:

Private or Personal Non-Pecuniary Interests

Meeting (Council or Committee - please specify and name):

Date of Meeting:

Item(s) in which you must declare an interest (please specify item number from report):

Nature of Private or Personal Non-Pecuniary Interest:

Name:

Address:

Signed:	Date:

If you have any queries please contact David Burns, Chief Executive, Lisburn & Castlereagh City Council

LCCC
Lisburn & Castlereagh City Council

Committee:	Governance & Audit Committee
Date:	12th March 2026
Report from:	Performance Improvement Officer

Item for:	Noting
Subject:	Customer Care Feedback – Q3 2025/26

1.0	**Background and Key Issues:**
1.1	Council aims to provide an effective and efficient service to all its ratepayers and customers. If on occasions, the service is not as our customers would expect, the Council would like to know about it.
1.2	Compliments and complaints are captured on the Council's Customer Care System and Complaints are dealt with through the Council's complaints handling procedure.
1.3	Attached under Appendix I is a dashboard report which details the key data regarding complaints and compliments in Quarter 3 (October - December inclusive) of 2025/26.
1.4	Total complaints and compliments in Q3 have increased compared to the previous quarter.
1.5	Environmental Services and Leisure & Community Wellbeing received the bulk of issues raised.
1.6	Within Environmental Services the main reasons for complaints were associated with waste collections. The main areas for complaints received within Leisure & Community Wellbeing were related to toilets, grounds maintenance and playparks.
1.7	Of the complaints received, approx. 8% were upheld with a further 5% upheld in part. Almost 75% were resolved informally. 6 complaints were escalated to stage 2 (Director). All stage 2 complaints that were closed during Q3 had outcomes being not upheld or partially upheld.
	There was one complaint escalated to stage 3 (NIPSO) during the quarter.
1.8	The response rate was zero to the Customer Satisfaction Survey in Q3.
1.9 1.10	A summary of key learning outcomes from complaints are as follows: • Grave damage, to prevent this spot checks to be carried out after interments. • Ensure park closing times are in line with the times advertised. • Provide additional customer service training to staff. to ensure a consistent approach by all • Ensure regular cleaning and maintenance at many of our play parks.
1.11	There was no requirement to amend any policy as a result of complaints received.
1.12	The good practice noted from compliments related to customer service with staff going above and beyond their roles in a number of areas.
	Compliments relating to good practice was also acknowledged in relation to the running of events, specifically the Christmas Events, Weddings and the maintenance and appearance of Christmas trees and flower beds in various parts of Council area as well as customer service from our Operational Services Team.

2.0	**Recommendation:** It is recommended that Members note the report.	
3.0	**Finance and Resource Implications** N/A	
4.0	**Equality/Good Relations and Rural Needs Impact Assessments**	
4.1	Has an equality and good relations screening been carried out?	No
4.2	Brief summary of the key issues identified and proposed mitigating actions **or** rationale why the screening was not carried out	No – not applicable as this is an update report.
4.3	Has a Rural Needs Impact Assessment (RNIA) been completed?	No
4.4	Brief summary of the key issues identified and proposed mitigating actions **or** rationale why the screening was not carried out.	No – not applicable as this is an update report.

Appendices:	**Appendix I** – Dashboard Report showing Customer Care feedback during Q3

CUSTOMER CARE COMPLAINTS AND COMPLIMENTS BREAKDOWN FOR QTR 3 2025

5

309
Total Cases

252
Total Complaints

246
Stage 1 Complaints

6
Stage 2 Complaints

57
Total Compliments

Case Type Distribution

57 (18.45%)

Case Type
● Complaint
● Compliment

252
(81.55%)

Complaint Case Types by Department

Bar chart — Number of Cases:
- Environme... Services: 183
- Leisure & Community Services: 52
- Regenerati... & Growth: 11
- Finance & Corporate Services: 6

Complaint

Department

Compliment Case Types by Department

Bar chart — Number of Cases:
- Finance & Corporate Services: 21
- Environ... Services: 20
- Regener... & Growth: 8
- Leisure & Commu... Services: 6
- Organis... Develop... & Innov...: 2

Compliment

Department

Cases Submitted Over Time

Line chart — Number of Cases:
- October: 85
- November: 105
- December: 119

Month

0
Extended Cases

12
Late Cases

CUSTOMER CARE STAGE 1 COMPLAINT OUTCOMES FOR QTR 3 2025

6

246

Total Cases

Complaint Outcomes

Response Outcome ● Resolved ● Complaint not upheld ● Complaint upheld in full ● Complaint upheld in part ● Redacted Outcome ● Withdrawn

- 6 (2.44%)
- 12 (4.88%)
- 19 (7.72%)
- 27 (10.98%)
- 181 (73.58%)
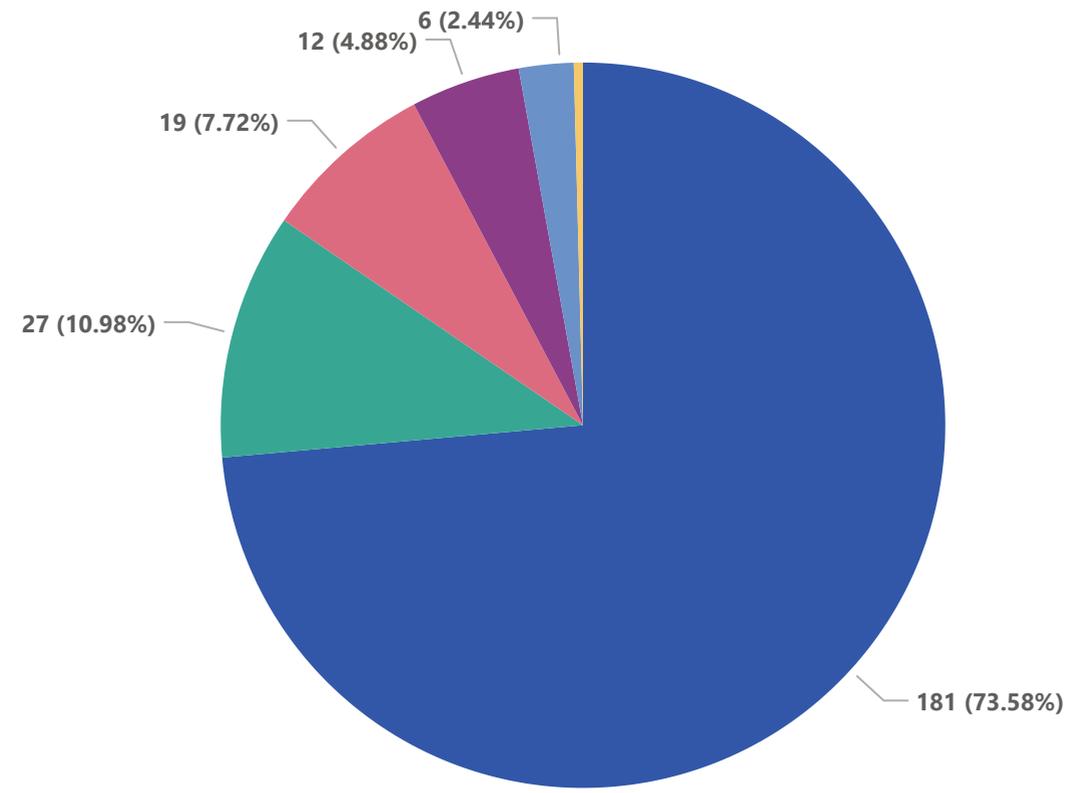
CUSTOMER CARE STAGE 2 COMPLAINT OUTCOMES FOR QTR 3 2025

7

Total Cases

Complaint Outcomes

Response Outcome ● Complaint not upheld ● Complaint upheld in part

3 (42.86%)

4 (57.14%)
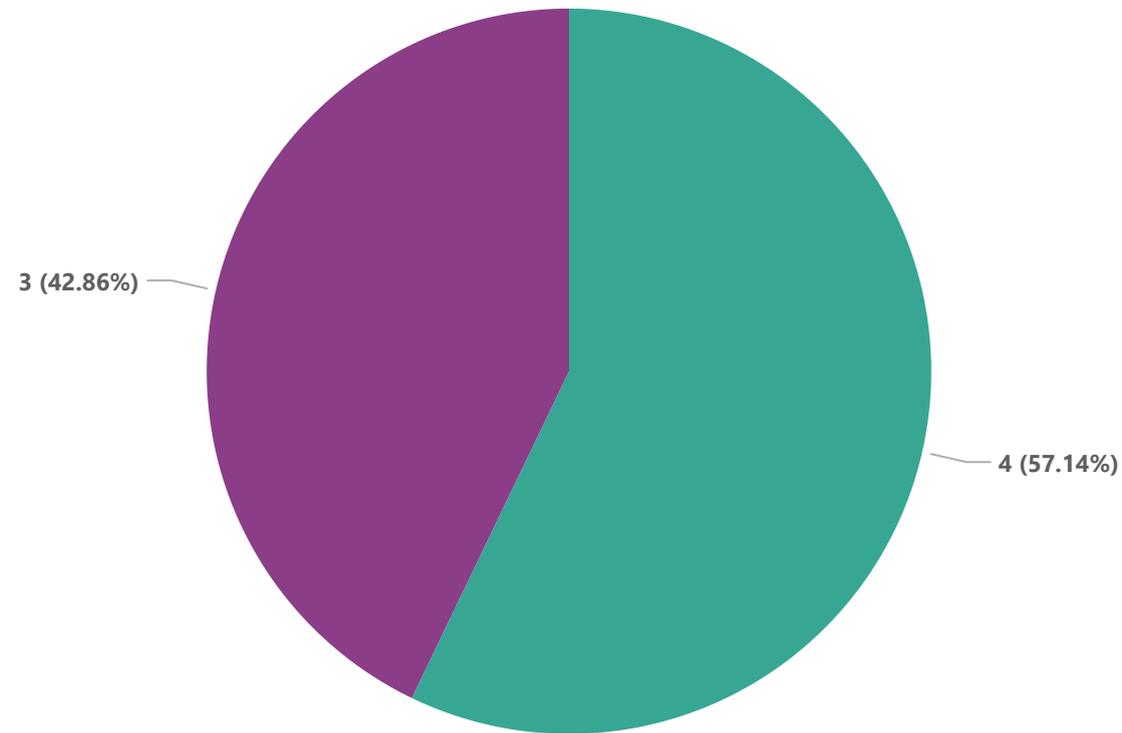
CUSTOMER CARE STAGE 1 & 2 FULLY UPHELD COMPLAINT OUTCOMES FOR QTR 3 2025

8

Complaint Outcomes Upheld in Full by Classification Type

Classification Type ●Not collected ●Public Relations ●General ●Lock & Unlock ●City Centre Issues ●Customer ●Events ●External Area/Car Park ●Health & Safety

Committee:	Governance & Audit Committee
Date:	12th March 2026
Report from:	Performance Improvement Officer

Item for:	Noting
Subject:	Q3 Performance Improvement Monitoring - Objectives, Case Studies, Performance KPIs & Corporate Plan KPIs

1.0	**Background and Key Issues:**
1.1	As part of Council's performance culture, monitoring reports on all the projects that will demonstrate improvement against the Performance Improvement Objectives as well as Performance and Corporate Plan key performance indicators (KPIs) are reported on a quarterly basis to this committee. This is to ensure accountability and transparency.
1.2	Attached under **Appendix I**, is a quarterly monitoring document on all the projects that will demonstrate improvement against the 2025/26 Performance Improvement Objectives, including the relevant Performance Improvement KPI. Please note the additional section within this report, which details case studies, photographs and customer feedback that have demonstrated improvement during Quarter 3. This report covers the period October – December 2025.
1.3	Attached under **Appendix II** is a report from the 'Performance Management System' which details the Performance Improvement Key Performance Indicators (KPIs) results for Quarter 3 . This appendix is shown in 2 formats appendix IIa and IIb.
1.4	Appendix IIa shows the quarterly progress during the 2025/26 financial year, this has been produced in response to Members' requests to see comparative data across all quarters within the financial year of reporting.
1.5	Appendix IIb shows the Q3 progress in a summary graphical format.
1.6	There are 26 Performance Indicators for the 2025/26 financial year. 18 KPIs were achieved at the end of Q3, 8 KPIs were not achieved.
1.7	Reasons for those not achieved can be found in the notes section of appendix IIa and IIb.
1.8	Attached under **Appendix III** is a report from the 'Performance Management System' which details the Corporate Plan Key Performance Indicators (KPIs) results for the period Quarter 3 . This appendix is shown in 2 formats appendix IIIa and IIIb.
1.9	Appendix IIIa shows the quarterly progress during the 2025/26 financial year.
1.10	Appendix IIIb shows the Q3 progress in a summary graphical format.
1.11	There are 9 Corporate Plan Indicators for the 2025/26 financial year. 8 KPIs were achieved at the end of Q3, 1 KPI was not achieved.
1.12	The 1 KPI that was not achieved, and the explanation why, can be found in the notes section of appendix IIIa and IIIb.

2.0	**Recommendation**	
	It is recommended that Members note the appended reports.	
3.0	**Finance and Resource Implications**	
	None.	
4.0	**Equality/Good Relations and Rural Needs Impact Assessments**	
4.1	Has an equality and good relations screening been carried out?	No
4.2	Brief summary of the key issues identified and proposed mitigating actions **or** rationale why the screening was not carried out.	No – not applicable as the purpose of this report is to provide performance data.
4.3	Has a Rural Needs Impact Assessment (RNIA) been completed?	No
4.4	Brief summary of the key issues identified and proposed mitigating actions **or** rationale why the screening was not carried out.	No – not applicable as the purpose of this report is to provide performance data.

Appendices:	**Appendix I** - a quarterly monitoring document including case studies of improvement for the period Quarter 3 2025/26. **Appendix IIa & IIb** details the Performance KPI results for the period Quarter 3 2025/26. **Appendix IIIa & IIIb** details the Corporate Plan KPI results for the period Quarter 3 2025/26.

Performance Improvement Objectives 2025/26

Update Report Quarter 3, 2025/26

We will deliver better services that continue to meet people's needs.

We will support out people to thrive in vibrant communities
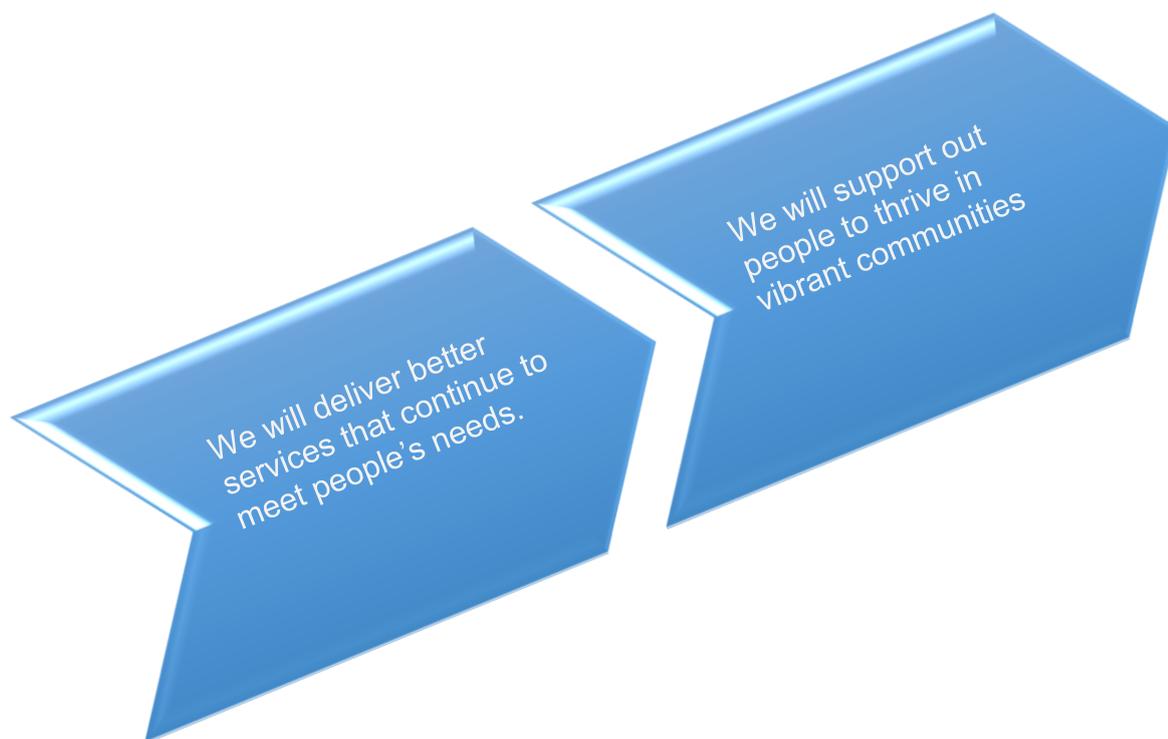
Performance Improvement Objective (1)
We will deliver better services that continue to meet people's needs.

Project 1: Enhance processing times of planning applications by implementing and monitoring the Planning Service Improvement Programme (25/26)

Success Measures

- Proportion of invalid applications returned within 5 working days: 90% per quarter
- % of older applications (18+ months)

  Q1 – 20%, Q2 – 40%, Q3 - 70%, Q4 - 90%
- Processing time (Local Applications) 15 week average:

  Q1 – 30, Q2 – 25, Q3 -20, Q4 – 15

Quarterly Update: PI targets varied

- 61% of older applications were reduced during Q3, this equated to a total of 31 older applications processed. There was limited opportunity to perform against this measure in December which impacted adversely on our ability to meet the target for quarter 3.
- The target for processing times for local applications was met during Q3 with an improvement of approximately 25.4 weeks from Q1.
- 6 more applications were decided than were received.

Impact

While the target was exceeded for older applications, this was to the detriment of the statutory target for local applications – but an improvement was made in Q3 of 22.2 weeks since Q1.

It should also be noted however, that there was a significant reduction in the processing times for local applications which indicates the focus on this improvement project is now beginning to have a positive impact.

Project 2: Improve our Prompt Payments – reduce number of days taken to pay suppliers

Success Measures

- PI KPI: % of supplier invoices paid within 10 days

  Q1 65%, Q2 70%, Q3 75%, Q4 80%
- PI KPI: % of supplier invoices paid within 30 days

  Q1 88%, Q2 90%, Q3 92%, Q4 95%

Quarterly Update: **PI Targets exceeded**

- 85.55% of invoices were paid within 10 working days
- 96.11% of invoices were paid within 30 days.

Impact

Although we remain under the KPI of 90% for 10 days and 100% within 30 days, there has been a concentrated effort across the Council to improve the payment times.

Project 3: Increase our staff attendance levels

Success Measures

- The average number of working days lost due to absences reduced. (Rolling year absence – days lost per employee):

  Q1 – 15.5, Q2 – 15.0, Q3 – 14.5, Q4 – 14

Quarterly Update: **Target exceeded**

- 14.28 days
- 16 H&W initiatives

Impact

16 Health & Wellbeing Initiatives were undertaken in Q3 to support employee wellbeing.

Project 4: Reduce the percentage of household waste being disposed of in landfill sites.

Success Measure	Quarterly Update: **Targets exceeded**
• A maximum of 10% collected waste will be sent to landfill	• 0.31% of household waste has been landfilled

Impact

A new contract came into effect on 01 February 2025

Performance Improvement Objective (2)

We will support our people to thrive in vibrant communities

Project 1: Enabling our citizens to influence decision making through community conversations in Lisburn South and Downshire West.

Success Measures	Quarterly Update: PI Targets on track
• Development of a Village / Placeshaping Plan in Lisburn South (Ballymacash) and Downshire West (TBC) • Q2 – 1 completed, Q4 - 1 additional completed • Agreement & implementation of Village plan and where applicable case studies on the difference the community conversations have made within the areas	• Following the community consultation held in September, the Ballymacash Village Action Plan was formally presented back to the community on 9 October 2025. Community attendees accepted and endorsed the plan, confirming shared agreement on short-, medium- and long-term priorities for the area. • The ratified Action Plan (Dec 2025 is latest updated version) now provides a clear, community-informed framework for delivery. Actions are being progressed collaboratively by Council services, statutory partners and local organisations, with the Community Planning Team providing coordination and oversight • Early delivery activity is already underway, demonstrating momentum and responsiveness to community-identified issues. This includes environmental improvements, road safety and accessibility actions, improved local signage and mapping, and practical support initiatives linked to wellbeing, age-friendly activity and community infrastructure • The Community Planning Team will continue to attend Ballymacash Regeneration Network meetings on a regular basis to provide progress updates, support delivery partners, and ensure ongoing community insight informs implementation and sequencing of actions. • Decisions on the next Village Plan locality (including Moira / Downshire West) remain under consideration and will be progressed in line with capacity, learning from Ballymacash, and alignment with wider Community Planning priorities

Impact

See case study overleaf

Case Study

The Ballymacash Village Action Plan was formally presented to the community and partners on 9 October 2025, where it was accepted and endorsed by attendees. This session confirmed priority actions, validated the proposed delivery approach, and provided clarity on next steps for progression, coordination and monitoring. The agreed plan provides a clear framework for partner-led delivery, supported and overseen through Community Planning arrangements.

Through this process, Ballymacash continues to demonstrate how Village Planning can act as a practical platform for connecting community insight with partner delivery, strengthening shared ownership of local priorities and supporting collaborative, place-based improvement.

Together, these plans ensure that local voices shape local change, reinforcing how Council-led Village Planning continues to deliver responsive, people-centred outcomes aligned to wider Community Planning and Performance Improvement objectives.

Project 2: Improve engagement methods by developing and implementing a Citizen Consultation Framework

Success Measure	Quarterly Update: PI Targets on track
Have we: - Developed and launched a community consultation strategy – Q1 - Measured the number of consultations by directorate – Q3 - Created a consultation page on website, providing links to each live consultation, contact details for the service consulting etc – Q3/Q4	- Citizen Engagement Framework to be launched in Quarter 4. - Consultation page on website, providing links to each live consultation, developed by Corporate Comms by Q4

Project 3: Deliver a range of employability programmes that will help our residents to achieve relevant qualifications that will enable them to gain new or better employment. This will also include the delivery of specialist support and advice for those with a disability

Success Measure	Quarterly Update: **Target exceeded**
Have we supported 125 people within our Council area to achieve relevant qualifications that will enable them to gain employment. - LMP – support for 100 people Q1 – 0, Q2 – 20, **Q3 – 40**, Q4 – 40 - Support for 25 people with a disability Q1 – 0, Q2 – 5, **Q3 – 10**, Q4 – 10	75 participants participated in the programme by end of Q3 exceeding target of 60 participants by end of this period. - LCC LMP launched an additional 7 employability programmes. 8 participants undertook a Welding Academy 40 participants were recruited onto the Gamified Learning Programme - Delivered 2 Job Fairs across the Council area supporting 452 participants. - Secured additional funding to the value of £100k to support individuals leaving looked after care.

Impact

See Case Studies overleaf

Case Studies:

The Council strives to target those furthest from the labour market who face additional barriers to employment. As part of Lisburn & Castlereagh City Council's Labour Market Partnership programme, the Council has developed a diverse range of employability programmes and events that will support our residents to achieve qualifications and gain employment. Here are some of the highlights achieved.

Welding Academy

The engineering sector across Lisburn & Castlereagh plays a vital role in the local economy, with a high demand for skilled welders. Recognising both the needs of local employers and the opportunity to support residents into sustainable employment, the Lisburn and Castlereagh Labour Market Partnership developed and delivered an innovative Welding Academy.

The programme supported eight local residents to access industry-standard training; equipping them with the practical skills and qualifications required to enter this key sector. Participants worked towards achieving the British Standard 4872 welding certification, a recognised UK standard that enhances employability and meets employer expectations.

Training was delivered by South Eastern Regional College (SERC) at its dedicated welding training facility in Dundrod, providing learners with access to professional equipment and an authentic workshop environment. This ensured participants gained hands-on experience aligned with real-world engineering roles. This academy will be repeated in February 2026.

Job Fair: 50+

The Over 50s Job Fair took place on Thursday 16 October 2025 and was delivered to support residents aged 50+ who were seeking new opportunities, including returning to employment, accessing further education and training, or engaging in rewarding volunteer roles. The event recognised the skills, experience, and value that older residents bring to the local workforce and community.

The event engaged 200 participants, providing a welcoming and inclusive space where attendees could access information, advice, and guidance tailored to their needs. Participants were able to connect directly with employers, training providers, and support organisations, increasing awareness of local opportunities and potential next steps.

Overall, the Over 50s Job Fair demonstrated the impact of targeted, age-inclusive support in building confidence and opening pathways for older residents. By bringing key organisations together in one accessible setting, the event supported participants to take positive steps towards employment, learning, or volunteering.

Job Fair: Dundonald Ice Bowl

The Dundonald Job Fair was held on Thursday 27 November 2025 at Dundonald International Ice Bowl. The in-person event welcomed 252 jobseekers and featured 17 local employers from a wide range of sectors, including Royal Mail, South Eastern Health & Social Care Trust, Baloo Hire etc. Employers were provided with the opportunity to showcase current vacancies, promote their organisations, and engage directly with potential recruits in a single, accessible setting. The event supported efficient recruitment by enabling face-to-face conversations and immediate follow-up with interested candidates.

Overall, the job fair proved highly effective in creating meaningful engagement between employers and jobseekers. Employers reported strong interest in available roles, with many conducting informal interviews on the day and progressing candidates directly to next stages of recruitment. The event provided a practical and efficient platform for real-time recruitment while giving jobseekers direct access to live opportunities, reinforcing the council's commitment to delivering outcomes-focused employment initiatives that support both business growth and local people into work.

THRIVE Programme
Pathways to Employment for Individuals with a Disability
The THRIVE Programme was launched by the Lisburn and Castlereagh Labour Market Partnership (LMP) to support 35 individuals who are economically inactive due to disability by addressing key barriers to employment. The programme delivers specialist mentoring to build confidence and develop essential employability skills, including CV writing and interview preparation, alongside access to accredited qualifications to support progression into employment or suitable work placements.

Ethan successfully completed the programme last year and went on to secure employment with Foot Anstey McKees after achieving a range of accredited qualifications. Reflecting on his experience, Ethan said: "I've been settling in well at Foot Anstey McKees. My work is varied and interesting, and I enjoy it greatly. I'm also working with a brilliant team. I'm very excited to continue my work going into the future."

🎥 To see Ethan's story in full, showcasing the impact of the THRIVE Programme, please click here.

Project 4: Support the progression of actions in the Glenavy Village Plan in partnership with new and established groups.	
Success Measures	Quarterly Update: **Targets on track**
• Physical Measures: Installation of new playpark in Killultagh housing development end of Q1 Installation of new bus shelter at Lyngrove by end of Q2 Replacement of existing bins and increased capacity of bins in Glenavy area. Establishment of a pedestrian crossing in the village of Glenavy. • Community & Wellbeing Measures: Capacity building with local community groups • Environmental Measures: Biodiversity projects	• A community networking and update meeting was held on Monday 8 December 2025 at St Clare's Community Hall, Glenavy. • Progress continues across physical infrastructure measures, including completion of the new playpark at Killultagh, replacement and increased capacity of litter bins, and ongoing engagement with the Department for Infrastructure in relation to the bus shelter at Lyngrove and pedestrian crossing proposals within the village. • Community and wellbeing activity remains ongoing, with continued capacity-building support for local groups and a focus on improving communication, collaboration and sustainability across the voluntary and community sector in Glenavy. The December networking session builds on earlier engagement and supports the development of a more connected local network. • Environmental and biodiversity actions are progressing, with successful school-based engagement, planting initiatives, and continued partnership working with Parks & Amenities, Waste Management, NIHE and other agencies to address village appearance, green spaces and maintenance issues. • The updated Glenavy Village Action Plan (as of end of 2025) provides an on-going clear framework of short-, medium- and long-term actions, with lead partners identified and regular updates informing delivery, monitoring and reporting through Community Planning structures

with schools in Glenavy throughout year Woodland and horticulture events in Glenavy throughout year	**Overall update:** • **Completed:** Playpark, bins, biodiversity/schools engagement, networking engagement • **In progress:** Bus shelter, pedestrian crossing, ongoing community capacity building • **Dependencies:** DfI surveys, planning approvals, longer-term capital and traffic considerations

Impact

See Case Studies

Case Studies

In December 2025, a community engagement and networking session was held at St Clare's Community Hall, Glenavy, led by the Head of Communities and jointly facilitated by Community Services and Community Planning. The session was attended by a wide range of local community organisation representatives, reflecting the diversity of groups active within Glenavy.

The primary focus of the session was to explore how best to utilise and connect Glenavy's dispersed community groups to

support delivery of the Glenavy Village Plan. Discussion centred on identifying practical ways existing groups could contribute to actioning priorities - such as environmental improvements, community wellbeing activities and local maintenance initiatives - while also considering whether new or more formalised structures could strengthen coordination, accountability and access to funding.

The session highlighted strong community assets, including local knowledge, volunteering capacity and established relationships, alongside shared challenges around coordination, sustainability and communication between groups. Importantly, the discussion supported a shift from isolated activity towards more collaborative, place-based working, with Council acting as an enabler and connector rather than a sole delivery body.

This engagement has helped clarify how community capacity can be better leveraged to support implementation of the Village Plan, informing next steps around networking, skills development and governance options. It also reinforces the role of Village Planning as a practical mechanism for translating community insight into coordinated action, aligned with Council and partner or community/voluntary sector priorities.

Department : All

(Type = 'Performance Improvement')

Tuesday 3rd of March 2026

Planning & Capital Development				

148 : Older Applications Reduce the % of older applications that are more 18 months old

Reduce the % of older applications that are more 18 months old (*based on 298 older applications as at 31st March 2025)		Jul 25	Oct 25	Jan 26	Apr 26
	Target	20%	40%	70%	90%
	Actual	28%	50%	61%	—
		* 1	* 2	* 3	

Notes:	**1** During this quarter 84 older applications were processed and the target was exceeded. This however means that the statutory target for local applications could not be met as our focus remained on processing older applications.
	2 Q2 - target met.
	3 There was limited opportunity to perform against this measure in December which impacted adversely on our ability to meet the target for quarter 3.

Communities				

219 : Community Conversations In Lisburn South and Downshire West

Village plan developed for Lisburn South (Ballymacash) by end of September 25		Jul 25	Oct 25	Jan 26	Apr 26
	Target	No	No	Yes	Yes
	Actual	No	No	Yes	—
		* 1	* 2	* 3	

Notes:	**1** Community consultation will be held in Ballymacash on the evening of 4 September and an Action Plan produced by end September
	2 Community consultation was held in Ballymacash on the evening of 3rd September and a draft Action Plan has been produced. A refined version of the Ballymacash Village Action Plan will be presented back to community representatives and partners on 9 October 2025 for review, agreement, and forward progression.
	3 The Ballymacash Village Action Plan was presented back to community representatives and partners on 9 October 2025. The plan was endorsed by attendees and is now being progressed, with delivery actions led by partners and supported through ongoing Community Planning engagement and monitoring.

Village plan developed for Downshire West by end March 26		Jul 25	Oct 25	Jan 26	Apr 26
	Target	No	No	No	Yes
	Actual	No	No	No	—
		* 1	* 2	* 3	

Notes:	**1** Waiting for confirmation that Moira will be the location for the new Village Plan.
	2 Discussions are still on-going in regards to specific location of the next Village Plan
	3 The location of the next Village Plan has not yet been confirmed. Further internal scoping discussions are underway to inform a decision.

Innovation				

225 : Engagement Methods Implementation of framework

Development of citizen consultation framework		Jul 25	Oct 25	Jan 26	Apr 26
	Target	Yes	Yes	Yes	Yes
	Actual	Yes	Yes	Yes	—
		* 1	* 2	* 3	

Notes:	**1** In development and brought to CMT in Q2.
	2 Citizen Engagement Framework presented to CMT and agreed as an internal document.
	3 The Framework has been agreed and is being presented to CMT week beginning 12th January, this will then be taken to committee in February. Once approved at Committee and ratified it will immediately be available and promoted for use across council.

Launch of citizen consultation framework		Jul 25	Oct 25	Jan 26	Apr 26
	Target	No	Yes	Yes	Yes
	Actual	No	No	No	—
			* 1	* 2	

Notes:	1	Citizen Engagement Framework has been presented to CMT and approved in principle, to be shared with Departments and launched on website at end of Q3.
	2	Framework has been agreed and is being presented to CMT week beginning 12th January, this will then be taken to committee in February. Once approved at Committee and ratified it will immediately be available and promoted for use across council and will be launched on website in Quarter 4.

Measure the number of consultations by Directorate		Jul 25	Oct 25	Jan 26	Apr 26
	Target	No	No	Yes	Yes
	Actual	No	No	No	—
				* 1	

Notes:	1	The framework is a guidance document being developed for all officers. The measurement of the number of consultations will be developed when the framework is launched in Q4.

Create a consultation page on website		Jul 25	Oct 25	Jan 26	Apr 26
	Target	No	No	No	Yes
	Actual	No	No	No	—

Economic Development

226 : Labour Market Partnership programme Participants

Number of participants in the Labour Market Partnership programme (cumulative)		Jul 25	Oct 25	Jan 26	Apr 26
	Target	0	20	60	100
	Actual	0	55	75	—
		* 1	* 2	* 3	

Notes:	1	During Quarter 1 the Lisburn and Castlereagh Labour Market Partnership launched their first programme to be delivered as part of the 25/26 Action Plan. 12 participants completed the Classroom Assistant Academy. During this period, time has been spent on developing programmes and associated tender documentation with the aim to launch in September 2025.
	2	During Quarter 2 the Lisburn and Castlereagh Labour Market Partnership launched a range of programmes as part of the 25/26 Action Plan. The remainder of the programmes outlined in the 25/26 Action Plan will be launched during Quarter 3.
	3	During Quarter 3 the Lisburn and Castlereagh Labour Market Partnership launched a range of programmes as part of the 25/26 Action Plan. The remainder of the programmes outlined in the 25/26 Action Plan will be launched during Quarter 4.

Planning & Capital Development

234 : Local Applications (Internal KPI) Average processing time for local planning applications. (Processed from date valid to decision issued or withdrawn within an average of 22.5 weeks)

Reduce the average processing times to 22.5 weeks by year end. (assuming a starting point of 42.5 weeks)		Jul 25	Oct 25	Jan 26	Apr 26
	Target	39	30	25	20
	Actual	47.8	25.6	22.4	—
		* 1	* 2		

Notes:	1	There has been a continued focus on the processing of older applications which is still reflected in the processing times reported in this quarter. It should be noted however that 78 more applications were decided in this period than were received, given that significant numbers of older applications are being processed it is expected to achieve better performance closer to the statutory target for this indicator by the end of the year.
	2	It is expected to achieve better performance closer to the statutory target for this indicator by the end of the year but it is unlikely to meet the average processing times of 22.5 weeks for the year.

235 : Planning Service Improvement Programme Monitoring the implementation of the Planning Service Improvement Programme during 25/26

Implementation of the validation checklist		Jul 25	Oct 25	Jan 26	Apr 26
	Target	No	Yes	Yes	Yes
	Actual	No	No	No	—
			* 1	* 2	

Notes:	**1** Stakeholder engagement has been concluded. Formal Public consultation process is now taking place for 12 weeks and we cannot proceed until the outcome of that process is known.
	2 Stakeholder engagement has been concluded. Formal Public consultation process is ongoing and due to close on 23 February 2026. Cannot proceed until the outcome of that process is known.

Proportion of invalid applications returned within 5 working days Q3 75% Q4 90%		Jul 25	Oct 25	Jan 26	Apr 26
	Target	0%	0%	75%	90%
	Actual	0%	0%	Cannot be measured%	—
				* 1	

Notes:	**1** Cannot be measured - linked to above implementation of the validation checklist.

Economic Development

254 : Inclusivity Delivery of specialist employability support and advice for those with a disability.

Number of people supported (cumulative)		Jul 25	Oct 25	Jan 26	Apr 26
	Target	0	5	15	25
	Actual	0	23	23	—
		* 1	* 2	* 3	

Notes:	**1** The Lisburn Castlereagh LMP delivered an employability event specifically targeting individuals with a disability or long-term health condition. The event focused on the provision of specialist advice and support regarding services available across the Council area. In addition to the DisAbility Employability event delivered by the Lisburn and Castlereagh Labour Market Partnership on 26th June 2025, we will also deliver a specialist employment programme for those with a disability that will provide qualifications, mentoring and employment support for 25 residents. This programme will go to tender in July with a planned launch to commence in September 2025.
	2 The Lisburn Castlereagh LMP delivered an employability event specifically targeting employers of individuals with a disability or long-term health condition. The event focused on the provision of specialist advice and support for those considering providing employment opportunities for individuals with a disability. In addition to the Be Inclusive event delivered by the Lisburn and Castlereagh Labour Market Partnership, we will also deliver two specialist employment programme for those with a disability that will provide qualifications, mentoring and employment support for 45 residents. These programmes will be launched in Quarter 3.
	3 In Q2 we supported 23 in total, therefore, this overachievement covers the Q3 target. This figure also doesn't include the 2 disability focused programmes (Thrive and Graduate) which aim to support an additional 45 participants. The recruitment hasn't been completed for these programmes so while it shows as a 0 in Q3 by Q4 we will have recruited in full. Overall it is anticipated that our annual return will have supported 78 in total which exceeds the annual KPI target of 25.

Recruitment onto specialist programme of support		Jul 25	Oct 25	Jan 26	Apr 26
	Target	No	Yes	Yes	Yes
	Actual	No	No	No	—
			* 1	* 2	

Notes:	**1** In addition to the Be Inclusive event delivered by the Lisburn and Castlereagh Labour Market Partnership, we will also deliver two specialist employment programme for those with a disability that will provide qualifications, mentoring and employment support for 45 residents. These programmes will be launched in Quarter 3.
	2 Recruitment onto the programme has commenced but will not be officially verified until Q4

Delivery of accredited training		Jul 25	Oct 25	Jan 26	Apr 26
	Target	No	No	Yes	Yes
	Actual	No	No	No	—
				* 1	

Notes:	**1** Training will commence once recruitment onto the programme has been completed.

		Jul 25	Oct 25	Jan 26	Apr 26
Receive bespoke mentoring tailored to each individual action plan	Target	No	No	No	Yes
	Actual	No	No	No	—
Supporting participants on their journey Employment / Further Education	Target	No	No	No	Yes
	Actual	No	No	No	—

HR&OD

258 : Staff Absenteeism

		Jul 25	Oct 25	Jan 26	Apr 26
Average Rolling year absence	Target	15.5	15.0	14.5	14
	Actual	14.23	14.76	14.28	—

Communities

259 : Glenavy Village Plan Actions

		Jul 25	Oct 25	Jan 26	Apr 26
Installation of new playpark in Killultagh housing development by end of Q1	Target	Yes	Yes	Yes	Yes
	Actual	Yes	Yes	Yes	—
		* 1	* 2	* 3	

	Notes:
	1 Completed by Parks Dept in April and funded through the Small Settlements Fund.
	2 The Parks Department completed the installation of the new playpark. It was funded through the Small Settlements Fund and is now fully operational.
	3 The Parks Department completed the installation of the new playpark. It was funded through the Small Settlements Fund and is now fully operational.

		Jul 25	Oct 25	Jan 26	Apr 26
Installation of new bus shelter at Lyngrove by end of Q2	Target	No	Yes	Yes	Yes
	Actual	No	No	No	—
		* 1	* 2	* 3	

	Notes:
	1 Regeneration & Growth Committee approved this in June and written consent has been given to DfI, on behalf of Translink to adopt the four square metres of land, who are applying for planning permission.
	2 A planning application has been submitted to LCCC Planning for the shelter. Awaiting planning decision.
	3 This was installed in January. A further update will be provided in the Q4 report.

		Jul 25	Oct 25	Jan 26	Apr 26
Replacement of existing bins and increased capacity of bins in Glenavy area.	Target	Yes	Yes	Yes	Yes
	Actual	Yes	Yes	Yes	—
		* 1	* 2		

	Notes:
	1 Completed by Waste Management
	2 Waste Management has completed this action. New bins have been installed in key locations across the Glenavy area, with enhanced capacity now in operation.

		Jul 25	Oct 25	Jan 26	Apr 26
Establishment of a pedestrian crossing in the village of Glenavy.	Target	No	No	No	Yes
	Actual	No	No	No	—
		* 1	* 2	* 3	

	Notes:	1	Economic Development taking forward , and will follow up with DfI in terms of the process. Further update to follow.
		2	The Department for Infrastructure (DfI) has responded to the request for a pedestrian crossing on Glenavy Road, confirming that while a survey was conducted in November 2023, the location did not rank highly against other sites based on assessed need. DfI uses a consistent, criteria-based process that considers pedestrian and vehicle volumes, traffic speed, road width, proximity to amenities, vulnerability of users, and collision history. Although the Glenavy Road site does not meet current thresholds for funding, it will remain on the DfI list for future consideration should priorities or conditions change.
		3	The Department for Infrastructure (DfI) has responded to the request for a pedestrian crossing on Glenavy Road, confirming that while a survey was conducted in November 2023, the location did not rank highly against other sites based on assessed need. DfI uses a consistent, criteria-based process that considers pedestrian and vehicle volumes, traffic speed, road width, proximity to amenities, vulnerability of users, and collision history. Although the Glenavy Road site does not meet current thresholds for funding, it will remain on the DfI list for future consideration should priorities or conditions change.

Capacity building with local community groups (cumulative)		Jul 25	Oct 25	Jan 26	Apr 26
	Target	1	2	3	4
	Actual	1	2	3	—
		* 1	* 2	* 3	

	Notes:	1	A networking event was held at St Clare's Community Hall in Glenavy with local community organisations to identify needs on 29 Jan 2025. Following this, accredited food hygiene and CPR training has been delivered. Further engagement through a subsequent networking event is planned for Sep 2025.
		2	A second networking session is scheduled for November 2025. Community Planning will also attend the November 2025 Community Services Connection event to share updates on completed or unfeasible actions in the Glenavy Village Plan.
		3	A community networking and update event was held at St Clare's Community Hall, Glenavy, in December 2025, bringing together local community organisations to identify needs, share progress and support delivery of the Glenavy Village Plan. This session built on earlier engagement and strengthened coordination between local groups, Community Services and Community Planning. The December 2025 session provided an opportunity to present the latest position on the Glenavy Village Plan, confirm completed and in-progress actions, gather further community feedback, and reinforce shared priorities across physical, community and environmental themes. Community Planning will continue to engage with local networks and attend relevant Community Services connection events to share updates on progress, including actions that are completed, ongoing or no longer feasible, ensuring transparency and continued community involvement in delivery.

Biodiversity projects with schools / woodland & horticulture events in Glenavy throughout year (cumulative)		Jul 25	Oct 25	Jan 26	Apr 26
	Target	1	2	3	4
	Actual	1	2	3	—
		* 1	* 2	* 3	

	Notes:	1	Ballymacrickett Primary School has a lovely woodland area and the Community Engagement Officer in Parks Dept worked with a group of pupils in autumn 2024 doing tree identification and seed collection. She returned to the school in Dec bringing a range of bulbs and worked with the eco counsellors and children from the afterschool club to plant the bulbs in flower beds surrounding the school. The primary school has great outdoor facilities with a mini forest, raised beds for vegetables and they are in the process of building an outdoor classroom.
		2	Ballymacrickett Primary School has actively participated in this work. This action is complete.
		3	A bulb planting session with completed with Ballymacrickett PS on Wednesday 10th December. Approximately 60 children participated in the planting and really enjoyed the activity.

Operational Services

263 : Waste collection % of collected waste going to landfill through the residual waste treatment contract

Less than 10% of our collected waste will go to landfill		Jul 25	Oct 25	Jan 26	Apr 26
	Target	10%	10%	10%	10%
	Actual	0%	0.24%	0.31%	—

Finance

268 : Finance Prompt payments

% of supplier invoices paid within 10 days		Jul 25	Oct 25	Jan 26	Apr 26
	Target	65%	70%	75%	80%
	Actual	85.2%	82.62%	85.55%	—

% of supplier invoices paid within 30 days		Jul 25	Oct 25	Jan 26	Apr 26
	Target	88%	90%	92%	95%
	Actual	96.81%	96.44%	96.11%	—

Performance Summary

All

(Type = 'Performance Improvement')
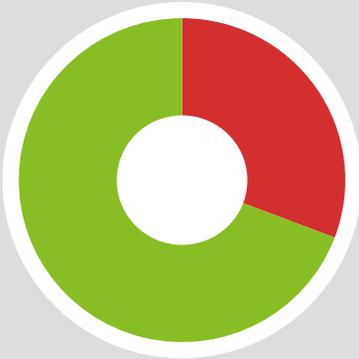
Tuesday 3rd of March 2026

8 Red	0 Amber	18 Green	0 Grey

Red = Target missed or Measure overdue
Amber = Measure fallen slightly short/behind
Green = Target met or exceeded
Grey = Measure not yet due

Operational Services	1 Green
Finance	2 Green
Planning & Capital Development	3 Red / 1 (G)
Economic Development	2 Red / 4 Green
Communities	1 (R) / 7 Green
HR&OD	1 Green
Innovation	2 Red / 2 Green

PLANNING & CAPITAL DEVELOPMENT			DUE 1ST JAN 26

148 : Older Applications Reduce the % of older applications that are more 18 months old: **Reduce the % of older applications that are more 18 months old (*based on 298 older applications as at 31st March 2025)**

TARGET	ACTUAL	STATUS
70%	61%	Red

Notes: There was limited opportunity to perform against this measure in December which impacted adversely on our ability to meet the target for quarter 3.

COMMUNITIES			DUE 1ST JAN 26

219 : Community Conversations In Lisburn South and Downshire West : **Village plan developed for Lisburn South (Ballymacash) by end of September 25**

TARGET	ACTUAL	STATUS
Yes	Yes	Green

Notes: The Ballymacash Village Action Plan was presented back to community representatives and partners on 9 October 2025. The plan was endorsed by attendees and is now being progressed, with delivery actions led by partners and supported through ongoing Community Planning engagement and monitoring.

COMMUNITIES			DUE 1ST JAN 26

219 : Community Conversations In Lisburn South and Downshire West : **Village plan developed for Downshire West by end March 26**

TARGET	ACTUAL	STATUS
No	No	Green

Notes: The location of the next Village Plan has not yet been confirmed. Further internal scoping discussions are underway to inform a decision.

INNOVATION			DUE 1ST JAN 26

225 : Engagement Methods Implementation of framework:**Development of citizen consultation framework**

TARGET	ACTUAL	STATUS
Yes	Yes	Green

Notes: The Framework has been agreed and is being presented to CMT week beginning 12th January, this will then be taken to committee in February. Once approved at Committee and ratified it will immediately be available and promoted for use across council.

INNOVATION			DUE 1ST JAN 26

225 : Engagement Methods Implementation of framework:**Launch of citizen consultation framework**

TARGET	ACTUAL	STATUS
Yes	No	Red

Notes: Framework has been agreed and is being presented to CMT week beginning 12th January, this will then be taken to committee in February. Once approved at Committee and ratified it will immediately be available and promoted for use across council and will be launched on website in Quarter 4.

26

INNOVATION			DUE 1ST JAN 26

225 : Engagement Methods Implementation of framework: **Measure the number of consultations by Directorate**

TARGET	ACTUAL	STATUS
Yes	No	Red

Notes: The framework is a guidance document being developed for all officers. The measurement of the number of consultations will be developed when the framework is launched in Q4.

INNOVATION			DUE 1ST JAN 26

225 : Engagement Methods Implementation of framework: **Create a consultation page on website**

TARGET	ACTUAL	STATUS
No	No	Green

Notes:

ECONOMIC DEVELOPMENT			DUE 1ST JAN 26

226 : Labour Market Partnership programme Participants: **Number of participants in the Labour Market Partnership programme (cumulative)**

TARGET	ACTUAL	STATUS
60	75	Green

Notes: During Quarter 3 the Lisburn and Castlereagh Labour Market Partnership launched a range of programmes as part of the 25/26 Action Plan. The remainder of the programmes outlined in the 25/26 Action Plan will be launched during Quarter 4.

PLANNING & CAPITAL DEVELOPMENT			DUE 1ST JAN 26

234 : Local Applications (Internal KPI) Average processing time for local planning applications. (Processed from date valid to decision issued or withdrawn within an average of 22.5 weeks): **Reduce the average processing times to 22.5 weeks by year end. (assuming a starting point of 42.5 weeks)**

TARGET	ACTUAL	STATUS
25	22.4	Green

Notes:

PLANNING & CAPITAL DEVELOPMENT			DUE 1ST JAN 26

235 : Planning Service Improvement Programme Monitoring the implementation of the Planning Service Improvement Programme during 25/26: **Implementation of the validation checklist**

TARGET	ACTUAL	STATUS
Yes	No	Red

Notes: Stakeholder engagement has been concluded. Formal Public consultation process is ongoing and due to close on 23 February 2026. Cannot proceed until the outcome of that process is known.

PLANNING & CAPITAL DEVELOPMENT			DUE 1ST JAN 26

235 : Planning Service Improvement Programme Monitoring the implementation of the Planning Service Improvement Programme during 25/26: **Proportion of invalid applications returned within 5 working days Q3 75% Q4 90%**

TARGET	ACTUAL	STATUS
75%	Cannot be measured%	Red

Notes: Cannot be measured - linked to above implementation of the validation checklist.

ECONOMIC DEVELOPMENT			DUE 1ST JAN 26
254 : Inclusivity Delivery of specialist employability support and advice for those with a disability. : **Supporting participants on their journey Employment / Further Education**	TARGET No	ACTUAL No	STATUS Green

Notes:

ECONOMIC DEVELOPMENT			DUE 1ST JAN 26
254 : Inclusivity Delivery of specialist employability support and advice for those with a disability. : **Receive bespoke mentoring tailored to each individual action plan**	TARGET No	ACTUAL No	STATUS Green

Notes:

ECONOMIC DEVELOPMENT			DUE 1ST JAN 26
254 : Inclusivity Delivery of specialist employability support and advice for those with a disability. : **Delivery of accredited training**	TARGET Yes	ACTUAL No	STATUS Red

Notes: Training will commence once recruitment onto the programme has been completed.

ECONOMIC DEVELOPMENT			DUE 1ST JAN 26
254 : Inclusivity Delivery of specialist employability support and advice for those with a disability. : **Recruitment onto specialist programme of support**	TARGET Yes	ACTUAL No	STATUS Red

Notes: Recruitment onto the programme has commenced but will not be officially verified until Q4

ECONOMIC DEVELOPMENT			DUE 1ST JAN 26
254 : Inclusivity Delivery of specialist employability support and advice for those with a disability. : **Number of people supported (cumulative)**	TARGET 15	ACTUAL 23	STATUS Green

Notes: In Q2 we supported 23 in total, therefore, this overachievement covers the Q3 target. This figure also doesn't include the 2 disability focused programmes (Thrive and Graduate) which aim to support an additional 45 participants. The recruitment hasn't been completed for these programmes so while it shows as a 0 in Q3 by Q4 we will have recruited in full. Overall it is anticipated that our annual return will have supported 78 in total which exceeds the annual KPI target of 25.

HR&OD			DUE 1ST JAN 26
258 : Staff Absenteeism :**Average Rolling year absence**	TARGET 14.5	ACTUAL 14.28	STATUS Green

Notes:

COMMUNITIES			DUE 1ST JAN 26
259 : Glenavy Village Plan Actions: **Installation of new playpark in Killultagh housing development by end of Q1**	TARGET Yes	ACTUAL Yes	STATUS Green

Notes: The Parks Department completed the installation of the new playpark. It was funded through the Small Settlements Fund and is now fully operational.

COMMUNITIES			DUE 1ST JAN 26
259 : Glenavy Village Plan Actions: **Installation of new bus shelter at Lyngrove by end of Q2**	TARGET Yes	ACTUAL No	STATUS Red

Notes: This was installed in January. A further update will be provided in the Q4 report.

COMMUNITIES			DUE 1ST JAN 26
259 : Glenavy Village Plan Actions: **Replacement of existing bins and increased capacity of bins in Glenavy area.**	TARGET Yes	ACTUAL Yes	STATUS Green

Notes:

COMMUNITIES			DUE 1ST JAN 26
259 : Glenavy Village Plan Actions: **Establishment of a pedestrian crossing in the village of Glenavy.**	TARGET No	ACTUAL No	STATUS Green

Notes: The Department for Infrastructure (DfI) has responded to the request for a pedestrian crossing on Glenavy Road, confirming that while a survey was conducted in November 2023, the location did not rank highly against other sites based on assessed need. DfI uses a consistent, criteria-based process that considers pedestrian and vehicle volumes, traffic speed, road width, proximity to amenities, vulnerability of users, and collision history. Although the Glenavy Road site does not meet current thresholds for funding, it will remain on the DfI list for future consideration should priorities or conditions change.

COMMUNITIES			DUE 1ST JAN 26
259 : Glenavy Village Plan Actions: **Capacity building with local community groups (cumulative)**	TARGET 3	ACTUAL 3	STATUS Green

Notes: A community networking and update event was held at St Clare's Community Hall, Glenavy, in December 2025, bringing together local community organisations to identify needs, share progress and support delivery of the Glenavy Village Plan. This session built on earlier engagement and strengthened coordination between local groups, Community Services and Community Planning. The December 2025 session provided an opportunity to present the latest position on the Glenavy Village Plan, confirm completed and in-progress actions, gather further community feedback, and reinforce shared priorities across physical, community and environmental themes. Community Planning will continue to engage with local networks and attend relevant Community Services connection events to share updates on progress, including actions that are completed, ongoing or no longer feasible, ensuring transparency and continued community involvement in delivery.

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COMMUNITIES			DUE 1ST JAN 26

259 : Glenavy Village Plan Actions: **Biodiversity projects with schools / woodland & horticulture events in Glenavy throughout year (cumulative)**	TARGET 3	ACTUAL 3	STATUS Green

Notes: A bulb planting session with completed with Ballymacrickett PS on Wednesday 10th December. Approximately 60 children participated in the planting and really enjoyed the activity.

OPERATIONAL SERVICES			DUE 1ST JAN 26

263 : Waste collection % of collected waste going to landfill through the residual waste treatment contract: **Less than 10% of our collected waste will go to landfill**	TARGET 10%	ACTUAL 0.31%	STATUS Green

Notes:

FINANCE			DUE 1ST JAN 26

268 : Finance Prompt payments: **% of supplier invoices paid within 10 days**	TARGET 75%	ACTUAL 85.55%	STATUS Green

Notes:

FINANCE			DUE 1ST JAN 26

268 : Finance Prompt payments: **% of supplier invoices paid within 30 days**	TARGET 92%	ACTUAL 96.11%	STATUS Green

Notes:

Department : All

(Type = 'Corporate Plan')

Wednesday 18th of February 2026

Economic Development				

38 : New Jobs Number per annum

Number of new jobs linked to economic development programmes (cumulative)		Jul 25	Oct 25	Jan 26	Apr 26
	Target	15	40	70	160
	Actual	34	72	113	—
		* 1	* 2	* 3	

Notes:
1. Belfast City Council – Go-Succeed PMO have not verified Qtr.1 numbers
2. This is a cumulative figure, 38 jobs in Q2. LCCC still awaiting Belfast City Council – Go-Succeed PMO to verify Qtr.2 numbers
3. Actual Total is a cumulative figure. New jobs for Q3 - 41. Belfast City Council, PMO still to verify Go Succeed numbers

Assets				

212 : Assets Rental from the Council's leased assets

% Lettable areas within the Council's available leased assets		Jul 25	Oct 25	Jan 26	Apr 26
	Target	80%	80%	80%	80%
	Actual	97%	97%	88.5%%	—
		* 1	* 2	* 3	

Notes:
1. The majority of the remaining lettable space within Bradford Court has been agreed for lease to a Government Agency. The two vacant units at Ballyoran have been agreed by way of license and the agreements are in progress with solicitors.
2. There has been no change in the % Lettable areas within the Council's available leased assets since Q1. The tenancy of Bradford Court is due to increase going forward and will therefore impact on this KPI.
3. Lease agreements have now been signed with NIO, however there are a total of 6 properties that we are in the process of completing the leases on.

Planning & Capital Development				

228 : Capital Programme Expenditure measured against Budget

Cumulative % Expenditure against budget		Jul 25	Oct 25	Jan 26	Apr 26
	Target	20%	40%	70%	95%
	Actual	62.54%	72.02%	78.33%	—
			* 1	* 2	

Notes:
1. Committed spend within capital programme as at the end of period 6 (quarter 2) is 72.02%. This figures includes actual spend to date plus committed orders. This is mainly due to the profiled spend being committed by purchase order on the DIIB redevelopment project.
2. Committed spend within capital programme as at the end of period 9 (quarter 3) is 78.33%. This figures includes actual spend to date plus committed orders. This is mainly due to the profiled spend being committed by purchase order on the DIIB redevelopment project.

Regeneration & Growth				

245 : Progress the Dundonald International Ice Bowl redevelopment. DIIB project proceeding to Construction Phase and building complete

Building completion		Jul 25	Oct 25	Jan 26	Apr 26
	Target	30%	40%	50%	60%
	Actual	30%	40%	50%	—

Environmental Health, Risk & Emergency Planning				

246 : Enhance burial provision Increase number of plots in line with outline business case

Number of new grave plots in operation (cumulative)		Jul 25	Oct 25	Jan 26	Apr 26
	Target	50	150	300	400
	Actual	0	156	309	—
		* 1	* 2	* 3	

Notes:	**1**	Contractor procured during Q1. Contractor commenced onsite in July 2025. A further update will be provided at the end of Q2.
	2	156 graves developed, with 98 available for release.
	3	309 graves available for sale

Innovation

247 : Further projects with BRCD: Destination Royal Hillsborough Programme including planning and award of contracts.

Planning permission by end Q2		Jul 25	Oct 25	Jan 26	Apr 26
	Target	No	Yes	Yes	Yes
	Actual	No	No	No	—
			* 1	* 2	

Notes:	**1**	The key reasons for not achieving planning permission are as follows: - The complete set of design drawings were not provided to LCCC by the designers at the exact date they were requested, there was a delay with one drawing. - HED have not responded with their views on the revised drawings and given the Heritage aspect of this village it would be foolish to proceed without HED input. - DfI had a few minor issues with the new drawings and these needed to be amended by the design team
	2	Planning application was approved at Planning Committee on Monday 12th January 2026. This will be reflected in the Q4 KPI.

Leisure & Community Wellbeing

262 : Health & Wellbeing Programmes & events

Number of Health & Wellbeing Programmes (cumulative)		Jul 25	Oct 25	Jan 26	Apr 26
	Target	20	40	60	80
	Actual	27	46	79	—
			* 1	* 2	

Notes:	**1**	In quarter 2 there were an additional 19 health and wellbeing programmes delivered with10 programmes delivered through Outreach and Inclusion and nine through the Health and wellbeing officer .
	2	In quarter 3 there were an additional 33 programmes; 14 were delivered by the health and wellbeing officer and 19 programmes were delivered by the outreach and inclusion officer.

Number of participants on the Health & Wellbeing programmes (cumulative)		Jul 25	Oct 25	Jan 26	Apr 26
	Target	500	800	1300	1800
	Actual	1642	3380	6356	—
		* 1	* 2	* 3	

Notes:	**1**	Subsequent to the KPI being set a number of new programmes such as Pilates in the park were introduced by the Wellbeing team and they have proven to be very popular. Given that a number of these activities are seasonal the numbers will reduce after Q2.
	2	In quarter 2 there were an additional 19 health and wellbeing programmes delivered with 10 programmes delivered through Outreach and Inclusion and nine through the Health and wellbeing officer. The Outreach and Inclusion programmes had 209 participants during this period while the health & wellbeing programmes had 1529 participants during this period, bringing the total to 19 programmes with 1738 participants in Quarter 2. Subsequent to the KPI being set a number of new programmes such as Pilates in the park were introduced by the Wellbeing team and they have proven to be very popular. Given that a number of these activities are seasonal the numbers will reduce after Q2. Their popularity could not have been anticipated when the targets for these programmes and participants were set. Due to the quick inception of the newly established Health & Wellbeing structure, officers were able to increase the number of classes along with securing in year funding from the Trust.
	3	In Q3 there were an additional 2,976 participants in all of the health & wellbeing programmes. 510 participated in the outreach and inclusion programmes and 2466 in the health & wellbeing programmes. Their popularity could not have been anticipated when the targets for these programmes and participants were set. Due to the quick inception of the newly established Health & Wellbeing structure, officers were able to increase the number of classes along with securing in year funding from the Trust.

Number of Community Events (Cumulative)		Jul 25	Oct 25	Jan 26	Apr 26
	Target	25	50	75	100
	Actual	27	62	128	—
		* 1	* 2	* 3	

32

Notes:

1 6 community events for Community Services, 10 Community Planning Events, 8 Age friendly events, 1 Mayors Parade, 2 Biodiversity

2 In Q2 35 Community events were held: PCSP = 12 events Community Services = 6 C Planning = 5 (Youth Councils and Ballymacash event) Age Friendly = 9 (Summer scheme) and Dementia Friendly Community Training + Ballybeen Walking Group + Dementia Info Day = 3

3 In Q3 66 Community Events; Age Friendly – 4 Events Community Planning - 16 events PCSP - 46 events involving 2,565 persons

Performance Summary

All

(Type = 'Corporate Plan')
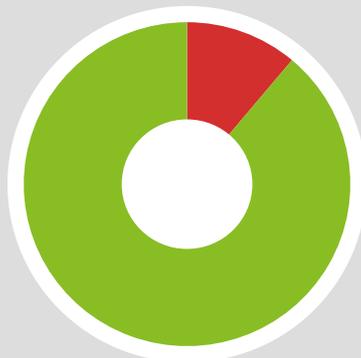
Wednesday 18th of February 2026

1 Red	0 Amber	8 Green	0 Grey

Red = Target missed or Measure overdue
Amber = Measure fallen slightly short/behind
Green = Target met or exceeded
Grey = Measure not yet due

Environmental Health, Risk & Emergency Planning	1 Green
Regeneration & Growth	1 Green
Planning & Capital Development	1 Green
Assets	1 Green
Economic Development	1 Green
Leisure & Community Wellbeing	3 Green
Innovation	1 Red

ECONOMIC DEVELOPMENT   DUE 1ST JAN 26

38 : New Jobs Number per annum:**Number of new jobs linked to economic development programmes (cumulative)**	TARGET 70	ACTUAL 113	STATUS Green

Notes: Actual Total is a cumulative figure. New jobs for Q3 - 41. Belfast City Council, PMO still to verify Go Succeed numbers

ASSETS   DUE 1ST JAN 26

212 : Assets Rental from the Council's leased assets:**% Lettable areas within the Council's available leased assets**	TARGET 80%	ACTUAL 88.5%%	STATUS Green

Notes: Lease agreements have now been signed with NIO, however there are a total of 6 properties that we are in the process of completing the leases on.

PLANNING & CAPITAL DEVELOPMENT   DUE 1ST JAN 26

228 : Capital Programme Expenditure measured against Budget:**Cumulative % Expenditure against budget**	TARGET 70%	ACTUAL 78.33%	STATUS Green

Notes: Committed spend within capital programme as at the end of period 9 (quarter 3) is 78.33%. This figures includes actual spend to date plus committed orders. This is mainly due to the profiled spend being committed by purchase order on the DIIB redevelopment project.

REGENERATION & GROWTH   DUE 1ST JAN 26

245 : Progress the Dundonald International Ice Bowl redevelopment. DIIB project proceeding to Construction Phase and building complete:**Building completion**	TARGET 50%	ACTUAL 50%	STATUS Green

Notes:

ENVIRONMENTAL HEALTH, RISK & EMERGENCY PLANNING   DUE 1ST JAN 26

246 : Enhance burial provision Increase number of plots in line with outline business case: **Number of new grave plots in operation (cumulative)**	TARGET 300	ACTUAL 309	STATUS Green

Notes: 309 graves available for sale

INNOVATION   DUE 1ST JAN 26

247 : Further projects with BRCD: Destination Royal Hillsborough Programme including planning and award of contracts. : **Planning permission by end Q2**	TARGET Yes	ACTUAL No	STATUS Red

Notes: Planning application was approved at Planning Committee on Monday 12th January 2026. This will be reflected in the Q4 KPI.

LEISURE & COMMUNITY WELLBEING			DUE 1ST JAN 26

| 262 : Health & Wellbeing Programmes & events : **Number of Health & Wellbeing Programmes (cumulative)** | TARGET 60 | ACTUAL 79 | STATUS Green |

Notes: In quarter 3 there were an additional 33 programmes; 14 were delivered by the health and wellbeing officer and 19 programmes were delivered by the outreach and inclusion officer.

LEISURE & COMMUNITY WELLBEING			DUE 1ST JAN 26

| 262 : Health & Wellbeing Programmes & events : **Number of participants on the Health & Wellbeing programmes (cumulative)** | TARGET 1300 | ACTUAL 6356 | STATUS Green |

Notes: In Q3 there were an additional 2,976 participants in all of the health & wellbeing programmes. 510 participated in the outreach and inclusion programmes and 2466 in the health & wellbeing programmes. Their popularity could not have been anticipated when the targets for these programmes and participants were set. Due to the quick inception of the newly established Health & Wellbeing structure, officers were able to increase the number of classes along with securing in year funding from the Trust.

| LEISURE & COMMUNITY WELLBEING			DUE 1ST JAN 26

| 262 : Health & Wellbeing Programmes & events : **Number of Community Events (Cumulative)** | TARGET 75 | ACTUAL 128 | STATUS Green |

Notes: In Q3 66 Community Events; Age Friendly – 4 Events Community Planning - 16 events PCSP - 46 events involving 2,565 persons

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Committee:	Governance & Audit Committee
Date:	12th March 2026
Report from:	Performance Improvement Officer

Item for:	**Decision**
Subject:	Draft Performance Improvement Objectives & Projects 26/27

1.0	**Background and Key Issues:**
1.1	Council must identify Improvement Objectives each year to form part of an annual Performance Improvement Plan to meet the requirements of the Local Government Act (NI) 2014.
1.2	Attached under **Appendix I** is a copy of the DRAFT Performance Improvement Objectives and Projects for 2026/27.
1.3	Council selected two new Performance Improvement Objectives for 2025/26 after having the same objectives for 4 years with different improvement projects each year.
1.4	It is proposed that we will continue with the two Performance Improvement Objectives from 2025/26 into the new financial year.
1.5	These objectives relate to most of the themes of the Corporate Plan. The justification for doing so is as follows: • Objective 1 is an objective within the Civic Leadership theme of the Corporate Plan 2024-28. • Objective 2 is outlined as an objective within the People and Prosperity themes of the Corporate Plan 2024-28.
1.6	Seven improvement projects are being proposed to deliver upon the objectives. Of the seven, one is continuing from 2025/26 and the other six are new projects.
1.7	The projects focus on enhancing planning services, digital platforms, sports facilities, community wellbeing, and resilience.
1.8	It is planned to carry out a public consultation on these during April and May 2026.
1.9	Any comments and suggested amendments from consultees will be incorporated where appropriate in producing the final Performance Improvement Plan which will be brought to this Committee in June.
1.10	Once the plan has been approved by Council it must be published by 30th June 2026, to meet the requirements of the legislation.
1.11	**Appendix II** is a copy of the Equality screening for the Performance Improvement Objectives and Projects 2026/27.
2.0	**Recommendation** It is recommended that Members agree to the Performance Improvement Objectives and Projects for 2026/27.
3.0	**Finance and Resource Implications** N/A

4.0	**Equality/Good Relations and Rural Needs Impact Assessments**	
4.1	Has an equality and good relations screening been carried out?	Yes
4.2	Brief summary of the key issues identified and proposed mitigating actions **or** rationale why the screening was not carried out.	Screen out with mitigation (see appendix II)
4.3	Has a Rural Needs Impact Assessment (RNIA) been completed?	No
4.4	Brief summary of the key issues identified and proposed mitigating actions **or** rationale why the screening was not carried out.	No – not applicable as the purpose of this report is to provide performance data.

Appendices:	Appendix I – DRAFT Performance Improvement Objectives & Projects 2026/27 Appendix II – Equality screening for PI Objectives & Projects 2026/27

Proposed PI Objectives and Projects 2026/27

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Performance Improvement Objective	Performance Improvement Project	Improvement area stipulated in S.84(2) LG Act (NI) 2014	Corporate Plan 2024-2028 Strategic Theme	Community Planning Theme(s)	Continuing or New?	Detail of project (Measure of Success TBC)
Deliver better services that meet people's needs.	We will continue to improve the processing times of planning applications	Strategic Effectiveness Service Quality Service Availability Fairness Efficiency Innovation	**Civic Leadership** *Deliver high-quality, cost-effective services that meet people's needs, making use of new approaches to data-driven decision-making, continual improvement, innovation and performance management*	Our Community Where we live	Continuing, the Planning Service Improvement Programme is a 2+ year programme.	**Planning** Implementation of the validation checklist by end of Q2

Proportion of invalid applications returned within 5 working days Q3-75%, Q4-90%

Reduce the % of older applications that are more 18 months old (*based on ?? older applications as at 31st March 2026 TBC) Q1 – 20%, Q2 – 40%, Q3 -70%, Q4 - 90%

Local planning applications processed within an **average** of 22.5 weeks. Q1 – 30, Q2 – 27.5, Q3 – 22.5, Q4 – 20 |
| | We will deliver enhanced digitised services | Strategic Effectiveness Service Quality Service Availability Fairness Efficiency Innovation | **Civic Leadership** *Further the use of digital technology to improve efficiency and increase access customer access to services* | Our Community | New | **Innovation** Enhancement of customer digital platforms to improve customer experience. Eg digital depot.
• Q1 Project Implementation Officer in post
• Q1 Delivery of digital equipment.
• Q2 Implementation of digital depot.
• Q3 Implementation & Training of staff.
• Q4 Digital Depot 'Go Live'.

Tourism Enhance the existing Digital Sculpture Trail App (currently focused on Hillsborough Forest) to cover the wider Royal Hillsborough village, including curated routes, added attractions and visitor |

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Proposed PI Objectives and Projects 2026/27

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Performance Improvement Objective	Performance Improvement Project	Improvement area stipulated in S.84(2) LG Act (NI) 2014	Corporate Plan 2024-2028 Strategic Theme	Community Planning Theme(s)	Continuing or New?	Detail of project (Measure of Success TBC)
						information linked to key assets such as Hillsborough Castle. Introduce an incentives/voucher feature with local businesses (attractions, accommodation, eateries) to encourage visitors to spend more time in the village and increase local spend. **Quarterly KPIs (TBC):** downloads/active users; user engagement (routes/check-ins/time in app); voucher uptake/redemptions; click-throughs to partner booking/pages; village vs forest-only engagement; number of partners onboarded; customer satisfaction feedback; country of origin.
	We will deliver new improved facilities at Aghalee Sports Pavillion and SEYCON as standard design concepts	Strategic Effectiveness Service Quality Service Availability Fairness Efficiency Innovation	**Prosperity** *Continue our capital investment in facilities*	Our Community Where we live	New	**Assets** We will deliver new changing room facilities and accessible public toilets in Aghalee. • Q1 Project will be tendered. • Q2 Tenders returned, evaluated, awarded and commencement on site. • Q3 On site. • Q4 Practical completion. We will deliver new changing room facilities at SEYCON • Q1 Preparation of detailed design. • Q2 Finalising detailed design and tender documents. • Q3 2026 – 27 Project tendered, returned, evaluated, and awarded. • Q4 2026 – 27 Commencement on site.

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Proposed PI Objectives and Projects 2026/27

Performance Improvement Objective	Performance Improvement Project	Improvement area stipulated in S.84(2) LG Act (NI) 2014	Corporate Plan 2024-2028 Strategic Theme	Community Planning Theme(s)	Continuing or New?	Detail of project (Measure of Success TBC)
Support our people to thrive in vibrant communities	We will launch a volunteering scheme engaging people of all backgrounds and increasing the level of residents who play an active role in civic society.	Strategic Effectiveness Service Quality Service Availability Fairness Efficiency Innovation	**People** *Promote volunteering and participation in public and community life, developing community ownership and management of local assets and facilities*	Health & Wellbeing Our Community	New	**Communities** **Volunteering Programme for Community & Voluntary Sector** • Q1 Development of programme with 'Volunteer Now' & Community Planning partners • Q2 Supporting the recruitment of volunteers in the Community & Voluntary sector • Q3 Training of volunteers through a capacity building programme • Q4 Host a volunteering & community benefit roadshow celebrating volunteering & showcasing opportunities within our communities **HR&OD** **Volunteering Scheme for Staff** • Q3 Implement staff volunteering scheme (by end of Q3) • Q4 Baseline participation in volunteering scheme (by end of Q4)
	Our communities have engaged with expanded Council-supported safety initiatives which protect the most vulnerable in our society	Strategic Effectiveness Service Quality Service Availability Fairness Efficiency Innovation	**People** *Work with partners to build the capacity of community groups and sports clubs to attract more people of all ages to participate in community life*	Health & Wellbeing Our Community	New	**Communities** **EVAWG (ending violence against women and girls) initiatives.** • Q1 Design & develop programme • Q2 Launch programme • Q3 Implementation of programme • Q4 Review & monitoring **Sport Services** **Defib provision and training provided to community hubs**. • Q1 Develop programme

Proposed PI Objectives and Projects 2026/27

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Performance Improvement Objective	Performance Improvement Project	Improvement area stipulated in S.84(2) LG Act (NI) 2014	Corporate Plan 2024-2028 Strategic Theme	Community Planning Theme(s)	Continuing or New?	Detail of project (Measure of Success TBC)
						• Q2 Launch, advertise & assess need • Q3 Implementation of programme • Q4 Training provided & roll out of defibs
	We will provide additional opportunities and widen the Health & Wellbeing programme through the PARS initiative.	Strategic Effectiveness Service Quality Service Availability Fairness Efficiency Innovation	**People** *Work collaboratively to ensure the sustaining of good physical and mental health, being proactive in our roles to protect the vulnerable in our community*	Health & Wellbeing Our Community	New	<u>**Sport Services**</u> **PARS Programme** • Q1 Identify additional opportunities • Q2 Promotion and awareness of PARS • Q3 Practical implementation • Q4 Evaluation (testimonies)
	We will engage with community groups to improve community resilience across the Council area	Strategic Effectiveness Service Quality Service Availability Fairness Efficiency Innovation Sustainability	**Civic Leadership** *Be resilient in emergency situations, providing leadership for our community* **Planet** *Sustainability*	Our Community Where we live	New	<u>**Environmental Health**</u> **Emergency planning - building resilient communities.** **(Dundonald / Anahilt)** Building capacity within these communities to respond to emergencies. • Installation of community support facility to enable communities to be first responders. • Work in partnership with our statutory partners eg DfI rivers to increase resilience of local community.

Lisburn & Castlereagh City Council

Section 75 Equality and Good Relations Screening template

Part 1. Information about the activity/policy/project being screened

Name of the activity/policy/project

Performance Improvement Objectives 2026/27
> There are 2 Performance Improvement Objectives for 2026/27:
> •   We will deliver better services that continue to meet people's needs; and
> •   We will support our people to thrive in vibrant communities.

Is this activity/policy/project – an existing one, a revised one, a new one?
These are continuing objectives from the 25/26 financial year.

The Council has a statutory duty under Part 12 of the Local Government Act (Northern Ireland) 2014 to set improvement objectives and have arrangements in place to secure their achievement. A number of performance targets are also set by Central Government departments in respect of job creation, planning and waste management.

Once these objectives are agreed by Council a Performance Improvement Plan for 2026-27 will be developed and will set out what we will do in the year ahead to deliver on our statutory duty, as listed in Part 12 of the Local Government Act 2014. These 'duties' relate to sections 84(1), 85(2) and 89(5) of the Act, whereby the Council has a statutory responsibility to make arrangements to:

•   secure continuous improvement;

•   secure achievement of its improvement objectives;

•   exercise its functions so that any Central Government Departmental specified standards are met.

What are the intended aims/outcomes the activity/policy/project is trying to achieve?

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The annual Performance Improvement objectives detail the areas that the Council will focus on in the financial year ahead to demonstrate improvement.

Who is the activity/policy/project targeted at and who will benefit? Are there any expected benefits for specific Section 75 categories/groups from this activity/policy/project? If so, please explain.
The PI Objectives are aimed at everyone who uses LCCC services and is not targeted at any specific equality group.

Who initiated or developed the activity/policy/project?

The PI Objectives were drafted by the Council's Performance Improvement Officer following discussions with senior management and will be out for public consultation during April and May 2026. They were approved by the Corporate Management Team in January 2026 and will be presented to the Governance & Audit Committee for approval in March 2026.

Who owns and who implements the activity/policy/project?

The PI Objectives will form the basis of the PIP (Performance Improvement Plan) which is a corporate document that is written and published annually. It provides a rationale for why we have chosen our annual improvement objectives and details the expected outcomes of these. Progress is monitored, co-ordinated and reported on by the Performance Improvement Officer to CMT and the Governance & Audit Committee.

Are there any factors which could contribute to/detract from the intended aim/outcome of the activity/policy/project?

Yes

If yes, give brief details of any significant factors.

Legislative

Other

While commitments are included in the PI Objectives, it can be a challenge to ensure that they are actually implemented as intended. The successful implementation of the PI Objectives is dependent on awareness of the PIP and service delivery across all Council functions.

Who are the internal and external stakeholders (actual or potential) that the activity/policy/project will impact upon? Delete if not applicable

Staff

Service users

Other public sector organisations eg NIAO and DfC

Voluntary/community/trade unions

Other Elected Members

Other policies/strategies/plans with a bearing on this activity/policy/project

Name of document/activity/policy	Who owns or implements document/activity/policy?
1.The Council's Corporate Plan & Ambitions 2024 - 2028 lccc-corporate-plan-2024-2028-web (lisburncastlereagh.gov.uk)	Chief Executive's Office/all services
2. Community Plan 2017-2032 community_plan_2017-2032_email-pdf (lisburncastlereagh.gov.uk)	Leisure & Community Wellbeing
3. HR policies and activity	HR & OD
4. Equality Scheme and associated equality policies and plans	Equality Officer
5. Part 12 of the Local Government Act (Northern Ireland) 2014 https://www.legislation.gov.uk/nia/2014/8/part/12/enacted	Department for Communities (DfC)

Available evidence

What evidence/information (qualitative and quantitative) have you gathered or considered to inform this activity/policy? Specify details for each Section 75 category.

A range of sources have been considered, including the previous Performance Improvement Plans; analysis of previous PIPs, evaluations of consultations, other Council PIPs, etc.

Sec 75 Category	Details of evidence/information
Religious Belief	NI Census 2021 data for the Lisburn and Castlereagh area: 58% Protestant (or other Christian) 27% Catholic 2% Other 13% None
Political Opinion	National identity is often used as an indicator of political opinion – unionist/nationalist. Analysis of Census 2021 data for LCCC showed: 41% identified as British 16% Irish 21% Northern Irish Political party representation on LCCC from local government elections 2023 (40 Members): DUP – 14 UUP – 6 Alliance –13 Sinn Fein – 4 SDLP – 2 Independent - 1
Racial Group	Census 2021 statistics suggest 87% of the LCCC population were born in N Ireland and the district has a range of nationalities, including a small number of Syrian refugees. 3.6% of residents speak languages other than English as their first language.
Age	Census 2021 population estimates for LCCC area were: 0-14 years – 19% 15-39 years – 30% 40-64 years – 33%

	65+ years – 18%
Marital Status	The 2021 census records for people over the age of 16 for the LCCC area: Single (never married or never registered a same-sex civil partnership) – 33% Married – 52% Separated – 3% Divorced or formerly in a civil partnership which is now legally dissolved – 6% Widowed or surviving partner from a civil partnership – 6%
Sexual Orientation	Census 2021 data – sexual orientation. Straight or heterosexual 91% Gay, lesbian, bisexual or other sexual orientation 2% Prefer not to say or not stated 7%
Men & Women Generally	The 2021 census population of LCCC local government district was 149,106, of which 49% were male and 51% were female. There is no official statistic on the number of people in N Ireland who identify as Transgender or non-binary but referrals to advice services are increasing year on year which suggests a small but growing minority. Women are significantly under-represented as Elected Members on LCCC with only 17.5% female councillors (NI average - 26.4%). At present (April 2021), women are over-represented in the senior management team (3 of 5 (60%) are female).
Disability	The 2021 Northern Ireland Census collected data on 'persons with a limiting long-term illness' which covered any long-term illness, health problem or disability which limits daily activities or work. Statistics for LCCC showed: **21%** of people had a long-term health problem or disability that limited their day-to-day activities; **81%** of people stated their general health was either good or very good;
Dependants	2021 Census data: **14%** of people stated that they provided unpaid care to family, friends, neighbours or others.

	People with dependants includes parents of young children, parents of older dependant or disabled people, carers of elderly family members and others.

Needs, experiences and priorities: Taking into account the information referred to above, what are the different needs, experiences and priorities of each of the following categories, in relation to the particular activity/policy/decision? Specify details for each of the Section 75 categories

Sec 75 Category	Details of needs/experiences/priorities
Religious Belief	No evidence of different experience or needs of people according to religion in relation to these objectives or the Performance Improvement Plan.
Political Opinion	No evidence of different experience or needs of people depending on their political opinion in relation to these objectives or the Performance Improvement Plan.
Racial Group	People from minority ethnic backgrounds may experience barriers in accessing or understanding information about the Council's Performance Objectives and the Performance Improvement Plan, particularly where English is not their first language. There may also be lower awareness of how performance objectives relate to their communities. These needs can be addressed through targeted communication, translation of documents, translators provided at consultation events as appropriate and engagement with relevant community and support groups.
Age	Some older or younger people may experience barriers in accessing or understanding information about the Performance Improvement Plan due to digital exclusion, literacy levels, or differing communication preferences. Consideration of accessible formats, a mix of engagement methods and accessibility of consultation events will help mitigate these issues.

Marital Status	No different experience/needs identified
Sexual Orientation	No different experience/needs identified
Men & Women Generally	No different experience/needs identified
Disability	Some disabled people may need to have information about the objectives or the Performance Improvement Plan (PIP) provided in accessible formats as a reasonable adjustment. Consultation events will need to consider accessibility for disabled people.
Dependants	Consultation events should consider accessibility for those with dependants, for example offering online as well as in person events.

Part 2. Screening questions

1 What is the likely impact on equality of opportunity for those affected by this activity/policy, for each of the Section 75 equality categories?

Sec 75 Category	Details of activity/policy impact	Level of impact (minor/major/none*)
Religious Belief	The Performance Objectives and the detail of the PIP will potentially benefit everyone, regardless of religious belief or any other personal characteristic	No differential impact identified
Political Opinion	The Performance Objectives and the detail of the PIP will potentially benefit everyone, regardless of political opinion	No differential impact identified
Racial Group	While some groups may experience barriers in accessing information, the Performance Objectives and PIP do not in themselves create differential impacts. Identified communication and engagement needs can be	No differential impact identified

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	mitigated through inclusive consultation practices.	
Age	The Performance Objectives and the detail of the PIP do not directly affect services or access based on age. Any potential barriers to understanding or engagement can be mitigated through accessible formats and varied engagement approaches.	No differential impact identified
Marital Status	The Performance Objectives and the detail of the PIP will potentially benefit everyone, regardless of marital status	No differential impact identified
Sexual Orientation	The Performance Objectives and the detail of the PIP will potentially benefit everyone, regardless of their sexual orientation	No differential impact identified
Men & Women Generally	The Performance Objectives and the detail of the PIP will potentially benefit everyone, regardless of their sexual identity	No differential impact identified
Disability	The Performance Objectives and the detail of the PIP will potentially benefit everyone. Accessibility requirements can be addressed through reasonable adjustments and inclusive consultation.	No differential impact identified
Dependants	The Performance Objectives and the detail of the PIP will potentially benefit everyone. Flexible engagement methods can mitigate any potential barriers to participation.	No differential impact identified

*See Appendix 1 for details.

2(a) Are there opportunities to better promote equality of opportunity for people within the Section 75 equality categories?

Sec 75 Category	IF Yes, provide details	If No, provide details
Religious Belief		None identified through this screening but can be kept under review.
Political Opinion		None identified through this screening but can be kept under review.
Racial Group	Yes, the Performance Objectives and PIP will be translated if necessary for anyone who does not have English as a first language. Translators will be provided at consultation events if required.	
Age	Yes, any older, or younger person who needs additional help to understand the Performance Objectives and PIP will have their needs met. For example, easy read, a staff member phoning someone to rather than written communication, etc. Engagement to take place with the Age Friendly and Youth Forums.	
Marital Status		None identified
Sexual Orientation		None identified
Men & Women Generally		None identified
Disability	The Performance Objectives and PIP can be provided in alternative formats to ensure accessibility for people with certain disabilities. Sign language interpreters will attend consultation, and this	

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	will be promoted widely. We are prepared to make any other reasonable adjustments for disability.	
Dependants		None identified

Equality Action Plan 2021-2025

Does the activity/policy/project being screened relate to an action in the Equality Action Plan 2021-2025?   No

2(b) DDA Disability Duties (see Disability Action Plan 2021-2025)

Does this policy/activity present opportunities to contribute to the actions in our Disability Action Plan:

- to promote positive attitudes towards disabled people?
- to encourage the participation of disabled people in public life?

Yes, one of the improvement projects is specifically about enhancement of facilities, specifically accessible public toilets. Disabled people and support groups will be specifically targeted in the public consultation on draft performance improvement objectives. Accessibility of documents and consultation is a priority, and the Equality Screening will be updated following Consultation with disabled people.

3 To what extent is the activity/policy/project likely to impact on good relations between people of different religious belief, political opinion or racial group?

Good Relations Category	Details of activity/policy impact	Level of impact (minor/major/none*)
Religious Belief		No specific impact identified through this screening exercise
Political Opinion		No specific impact identified
Racial Group		No specific impact identified

*See Appendix 1 for details.

4 Are there opportunities to better promote good relations between people of different religious belief, political opinion or racial group?

Good Relations Category	IF Yes, provide details	If No, provide details
Religious Belief		Not at this time, but can be kept under review
Political Opinion		As above
Racial Group		As above

Multiple identity

Provide details of any data on the impact of the activity/policy/project on people with multiple identities. Specify relevant Section 75 categories concerned.

We are aware that most people have more than one identity and may experience additional disadvantage accordingly. We are proposing measures to accommodate the particular needs of different groups and multiple identity has been taken into account in developing these objectives and plan.

Part 3. Screening decision/outcome

Equality and good relations screening is used to identify whether there is a need to carry out a **full equality impact assessment** on a proposed policy or project. There are 3 possible outcomes:

1) **Screen out** - no need for a full equality impact assessment and no mitigations required because no relevance to equality, no negative impacts identified or only very minor positive impacts for all groups. This may be the case for a purely technical policy for example.
2) **Screen out with mitigation** - no need for a full equality impact assessment but some minor potential impacts or opportunities to better promote equality and/or good relations identified, so mitigations appropriate. Much of our activity will probably fall into this category.
3) **Screen in for full equality impact assessment** – potential for significant and/or potentially negative impact identified for one or more groups so

proposal requires a more detailed impact assessment. [See Equality Commission guidance on justifying a screening decision.]

Choose only one of these and provide reasons for your decision and ensure evidence is noted/referenced for any decision reached.

Screening Decision/Outcome	Reasons/Evidence
Option 1 **Screen out** – no equality impact assessment and no mitigation required [go to Monitoring section]	
Option 2 **Screen out with mitigation** – some potential impacts identified but they can be addressed with appropriate mitigation or some opportunities to better promote equality and/or good relations identified [complete mitigation section below]	The Annual Performance Plan and Performance Improvement Plan are high-level strategic documents that do not introduce new policies, change eligibility, alter service delivery, or allocate resources in a way that would impact Section 75 groups, and have therefore been screened out of a full Equality Impact Assessment (EQIA). Any barriers to accessing information or participating in consultation will be addressed through existing policies and practices, including accessible information, reasonable adjustments, and inclusive engagement. Consultation feedback will be reviewed for equality implications, and the screening decision will be reconsidered if any adverse or differential impacts are identified.
Option 3 **Screen in** for a full Equality Impact Assessment (EQIA) [If option 3, complete timetabling and prioritising section below]	

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Mitigation (Only relevant to Option 2)

Can the activity/policy/project plan be amended or an alternative activity/policy introduced to better promote equality of opportunity and/or good relations?

If so, give the **reasons** to support your decision, together with the proposed changes/amendments or alternative activity/policy and ensure the mitigations are included in a revised/updated policy or plan.

Disabled people and support groups will be specifically targeted in the public consultation on draft performance improvement objectives for 2026-27.

Consultation events will consider the needs of certain groups by ensuring accessibility for disabled and older people, those who do not have English as a first language and those who have caring responsibilities. Examples include sign language interpreters (and promotion of), offering online events as well as in person and ensuring requests for any other reasonable adjustments are supported as fully as possible. Equality Screening will be provided with consultation documents and updated following consultation.

Following consultation, we will continue to make reasonable adjustments for disabled people. For example, the objectives and PIP can be provided in accessible formats. Key documents will be provided in Easy Read format.

As people who do not have English as a first language may have difficulty understanding the Performance Improvement Objectives / PIP, translation will be provided if required.

If an older, or younger person has difficulty understanding the PIP, additional efforts will be made to help ensure they are not disadvantaged.

Timetabling and prioritising for full EQIA (only relevant to Option 3) - N/A

If the activity/policy has been **'screened in'** for full equality impact assessment, give details of any factors to be considered and the next steps for progressing the EQIA, including a proposed timetable.

Is the activity/policy affected by timetables established by other relevant public authorities? Yes/No.   If yes, please provide details.

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Part 4. Monitoring

Public authorities should consider the guidance contained in the Commission's Monitoring Guidance for Use by Public Authorities (July 2007).

Effective monitoring will help a public authority identify any future adverse impact arising from the activity/policy which may lead the public authority to conduct an equality impact assessment, as well as help with future planning and activity/policy development.

What will be monitored and how? What specific equality monitoring will be done? Who will undertake and sign-off the monitoring of this activity/policy and on what frequency? Please give details:

All services and departments will carry out regular monitoring of their contribution to the PIP within their areas, including equality monitoring where relevant.

The outcomes of PI Objectives and PIP will be monitored and reported upon a quarterly basis through CMT & Governance & Audit Committee by the Performance Improvement Officer, who reports to the Head of HR & Organisational Development.

Part 5 - Approval and authorisation

	Position/Job Title	Date
Screened by: Kerrie-Anne McKibbin	Performance Improvement Officer	26/01/26
Reviewed by: Annie Wilson	Equality Officer	05/02/26
Approved by: Greg Bowkett	Head of Human Resources & Organisation Development	16/02/26

Note: On completion of the screening exercise, a copy of the completed Screening Report should be:

- approved and 'signed off' by a senior manager responsible for the activity/policy
- included with Committee reports, as appropriate

- sent to the Equality Officer for the quarterly screening report to consultees, internal reporting and publishing on the LCCC website
- shared with relevant colleagues
- made available to the public on request.

Evidence and documents referenced in the screening report should also be available if requested.

Appendix 1 – Equality Commission guidance on equality impact

*Major impact:

a) The policy/project is significant in terms of its strategic importance;
b) Potential equality matters are unknown, because, for example, there is insufficient data upon which to make an assessment or because they are complex, and it would be appropriate to conduct an equality impact assessment in order to better assess them;
c) Potential equality and/or good relations impacts are likely to be adverse or are likely to be experienced disproportionately by groups of people including those who are marginalised or disadvantaged;
d) Further assessment offers a valuable way to examine the evidence and develop recommendations in respect of a policy about which there are concerns amongst affected individuals and representative groups, for example in respect of multiple identities;
e) The policy is likely to be challenged by way of judicial review;
f) The policy is significant in terms of expenditure.

Minor impact

a) The policy is not unlawfully discriminatory and any residual potential impacts on people are judged to be negligible;
b) The policy, or certain proposals within it, are potentially unlawfully discriminatory, but this possibility can readily and easily be eliminated by making appropriate changes to the policy or by adopting appropriate mitigating measures;
c) Any asymmetrical equality impacts caused by the policy are intentional because they are specifically designed to promote equality of opportunity for particular groups of disadvantaged people;
d) By amending the policy there are better opportunities to better promote equality of opportunity and/or good relations.

Agenda 3.3 / Item 3.3 Appendix II PI Objectives & projects Equality Scree...

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No impact (none)

a) The policy has no relevance to equality of opportunity or good relations;
b) The policy is purely technical in nature and will have no bearing in terms of its likely impact on equality of opportunity or good relations for people within the equality and good relations categories.

Revised Template @ April 2022

LCCC
Lisburn & Castlereagh City Council

Committee:	Governance & Audit
Date:	12 March 2026
Report from:	Head of Environmental Health, Risk and Emergency Planning

Item for:	Decision
Subject:	Corporate Risk Register

1.0	**Background and Key Issues**

1.1   This report highlights the key corporate risks (Appendix I) currently recorded, their inherent and residual scores, and the strategic implications for Council oversight.

1.2   **Emergency Planning / Business Continuity (CRR 002)**

- **Risk:** Inability to respond effectively to command, control and coordination arrangements or concurrent emergencies.
- **Owner:** Head of Environmental Health, Risk & Emergency Planning
- **Inherent Risk:** 12
- **Residual Risk:** 6 (Stable)
- **Comment:** Core resilience arrangements in place.

1.3   **Capital Programme (CRR 004)**
- **Risk:** Failure to deliver agreed capital programme outcomes due to affordability or third-party funding changes.
- **Owner:** Head of Planning
- **Inherent Risk:** 12
- **Residual Risk:** 6 (Stable)
- **Comment:** Capital affordability considerations given budgetary pressures.

1.4   **Cyber Security (CRR 006)**
- **Risk:** Cyberattack leading to major system outage or data loss.
- **Owner:** Director Organisation Development & Innovation
- **Inherent Risk:** 16
- **Residual Risk:** 12 (Stable)
- **Comment:** One of the highest-rated risks; ongoing mitigations reduce but do not eliminate exposure.

1.5   **Financial Sustainability (CRR 007)**
- **Risk:** Inability to deliver a balanced budget and maintain long-term financial resilience.
- **Owner:** Head of Finance
- **Inherent Risk:** 16
- **Residual Risk:** 9 (Stable)
- **Comment:** Risk reflects external financial constraints and long-term sustainability challenges.

1.6   **Procurement (CRR 009)**
- **Risk:** Non-compliance with procurement and contract rules leading to financial/reputational loss or litigation.
- **Owner:** Head of Assets
- **Inherent Risk:** 9
- **Residual Risk:** 6 (Stable)
- **Comment:** Controls are maturing.

1.7   **Burial Grounds Capacity (CRR 011)**
- **Risk:** Insufficient burial ground capacity within the Council area.
- **Owner:** Head of Environmental Health, Risk & Emergency Planning
- **Inherent Risk:** 12
- **Residual Risk:** 9 (Stable)
- **Comment:** Short / Medium term provision acquired. Long-term planning required to ensure capacity meets population demand.

1.8   **Dundonald International Ice Bowl (DIIB) Project (CRR 012)**
- **Risk:** Project may not be delivered in line with agreed business case due to scale, capital investment requirements, and the transformational nature of the programme.
- **Owner:** Director Leisure & Community Wellbeing
- **Inherent Risk:** 12
- **Residual Risk:** 9 (Stable)
- **Comment:** A significant transformation project with major financial and operational dependencies.

1.9   **Information Governance (CRR 013)**
- **Risk:** Inadequate information governance controls leading to non-compliance.
- **Owner:** Director Finance & Corporate Services
- **Inherent Risk:** 16
- **Residual Risk:** 9 (Stable)
- **Comment:** High inherent risk reflecting the Council's data volumes and legislative exposure.

1.10   **Compliance (CRR 014)**
- **Risk:** Financial penalties due to late or incorrect statutory returns to government agencies.
- **Owner:** Director Finance & Corporate Services
- **Inherent Risk:** 12
- **Residual Risk:** 12 (No change)
- **Comment:** New Risk recently escalated from departmental to corporate level.

1.11   **Overall Position**

- All risks have clear owners and defined mitigation actions.
- Several high inherent risks (Cyber Security, Financial Sustainability, Information Governance).
- Most residual risks remain stable, indicating effective mitigations.

1.12   **Proposed Deep-Dive Risks for 2026/27**

In accordance with the Council's Risk Management Strategy, and the established approach of selecting two corporate risks per annum for deep-dive analysis, it is proposed that the following risks are brought forward for the 2026/27 financial year:

- **CRR 014 – Compliance** selected as it is a newly escalated corporate risk and remains residually high.

- **CRR 002 – Emergency Planning / Business Continuity** recommended due to:
  - The increasing frequency and severity of weather-related events, and
  - 2021 was the last to deep-dive review, making it the risk least recently subjected to deep-dive analysis.

2.0   **Recommendation**

It is recommended that Members:

1. Note the Corporate Risk Register (Appendix I).
2. Agree the proposed deep-dive risks for 2026/27.

Agenda 4.1 / Item 4.1 cover report Corporate Risk Register Report Mar 26....

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3.0	**Finance and Resource Implications** Not Applicable.	
4.0	**Equality/Good Relations and Rural Needs Impact Assessments**	
4.1	Has an equality and good relations screening been carried out?	No
4.2	Brief summary of the key issues identified and proposed mitigating actions **or** rationale why the screening was not carried out Not required – Internal documentation for Noting only.	
4.3	Has a Rural Needs Impact Assessment (RNIA) been completed?	No
4.4	Brief summary of the key issues identified and proposed mitigating actions **or** rationale why the screening was not carried out. Not required – Internal documentation for Noting only.	

Appendices:	**Appendix I**	-	Corporate Risk Register

LCCC CORPORATE RISK
LIVE **DASHBOARD**

Risk Matrix

Likelihood	Minor	Moderate	Major	Catastrophic
Very Likely	4	8	12	16
Likely	3	6	9	12
Unlikely	2	4	6	8
Very Unlikely	1	2	3	4
	Minor	Moderate	Major	Catastrophic

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CORPORATE SUMMARY

Corporate Risk Summary

- Emergency Planning / Business Continuity
- Capital Programme
- Cyber Security
- Financial Sustainability
- Procurement
- Burial Grounds
- DIIB
- Information Governance
- Compliance
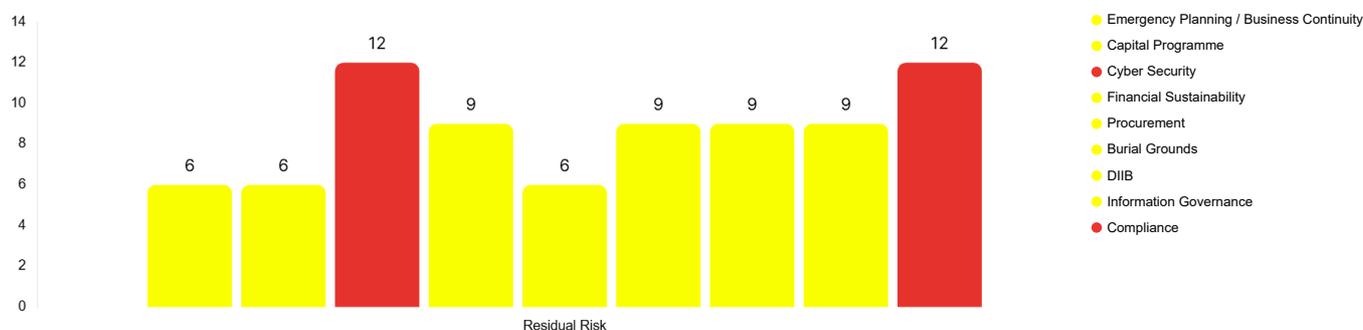
CORPORATE RISK REGISTER

Corporate Risks

High Risk	Ref.	Risk	Risk Description	Risk Owner	Inherent Risk	Current Controls / Additional Actions	Residual Risk	Fluctuation since last review	Rationale
	CRR 002	Emergency Planning / Business Continuity	Inability to respond to Command, Control & Coordination arrangements or concurrent emergencies resulting in impact on resilience.	HOS Environmental Health, Risk & Emergency Planning	12	CRR 2 Emergency Planning / Business Continuity	6	↔	
	CRR 004	Capital Programme	Potential failure to deliver the agreed outcomes of the capital programme as a result of affordability or changes in third party funding arrangements.	HOS Planning	12	CRR 4 Capital Programme	6	↔	
⚑	CRR 006	Cyber Security	Cyber attack resulting in significant outage or data loss.	Director Organisation Development & Innovation	16	CRR 6 Cyber Security	12	↔	
	CRR 007	Financial Sustainability	Failure to deliver balanced budget and longer term financial resilience and sustainability.	HOS Finance	16	CRR 7 Financial Sustainability	9	↔	
	CRR 009	Procurement	Non compliance with procurement and contract regulations, policies and processes resulting in reputation/financial loss and risk of litigation.	HOS Assets	9	CRR 9 Procurement	6	↔	
	CRR 011	Burial Grounds	Risk of insufficient LCCC burial ground capacity within the Council area.	HOS Environmental Health, Risk & Emergency Planning	12	CRR 011 Burial Grounds	9	↔	
	CRR 012	DIIB	Risk of not delivering the DIIB project in line with agreed business case due to the significant Capital Investment representation on LCCCs Capital Programme and significant transformational project to modernise the facility.	Director of Leisure & Comm Wellbeiing	12	CRR 012 DIIB	9	↔	
	CRR 013	Information Governance	Inadequate controls relating to information governance leading to non compliance.	Director of Finance & Corporate Services	16	FCS 5 Information Governance	9	↔	
⚑	CRR 014	Compliance	Potential risk of financial penalties through late or incorrect returns to government agencies.	Director of Finance & Corporate Services	12	FCS 7 Compliance	12	*	Escalated from Finance & Corporate Service Departmental Risk Register to Corporate Risk Register.

Committee:	Governance and Audit Committee
Date:	12th March 2026
Report from:	Internal Audit Manager

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Item for:	**Noting**
Subject:	Global Internal Audit Standards Gap Analysis

1.0	**Background and Key Issues** Purpose of this report is to present to the Committee a GAP analysis against the Global Internal Audit Standards of the Council's Internal Audit Function. Global Internal Audit Standards guide the worldwide professional practice of internal auditing and serve as a basis for evaluating and elevating the quality of the internal audit function. At the heart of the Standards are 15 guiding principles that enable effective internal auditing. Each principle is supported by standards that contain requirements, considerations for implementation, and examples of evidence of conformance. Together, these elements help internal auditors achieve the principles and fulfil the Purpose of Internal Auditing. In September 2025 a report was brought to this Committee called Global Internal Audit Standards (GIAS) - Internal Audit Self-Assessment against CIPFA UK Public Sector Application Note. This report gave detailed requirements of the Application Note and the self-assessment was attached at Appendix 1. We generally comply with all relevant points within the Global Internal Audit standards including the CIPFA Application Note with only minor improvements needed. An action plan of proposed recommendations will be brought to the attention of the G&A in June 2026.	
2.0	**Recommendation** Members of the Governance & Audit Committee are asked to note the contents of the report.	
3.0	**Finance and Resource Implications** None	
4.0	**Equality/Good Relations and Rural Needs Impact Assessments**	
4.1	Has an equality and good relations screening been carried out?	No
4.2	Brief summary of the key issues identified and proposed mitigating actions **or** rationale why the screening was not carried out Reporting only on Internal Audit's compliance with the new GIAS	N/A
	Has a Rural Needs Impact Assessment (RNIA) been completed?	No
4.4	Brief summary of the key issues identified and proposed mitigating actions **or** rationale why the screening was not carried out. Reporting only on Internal Audit's compliance with the new GIAS	N/A

Appendices:	**Global Internal Audit Standards Gap Analysis**

Internal Audit

Global Internal Audit Standards

Gap Analysis

12th March 2026

Table of contents

1. Introduction & Status Summary

1.1 Purpose

The main purpose of this report is to summarise a self-assessment of Internal Audits compliance to the new Global Internal Audit Standards and identify areas where improvements can be made.

In September 2025 a report was brought to this Committee called Global Internal Audit Standards (GIAS) - Internal Audit Self-Assessment against CIPFA UK Public Sector Application Note. This report gave detailed requirements of the Application Note and the self-assessment was attached at Appendix 1.

Copies of the CIPFA UK Public Sector Application Note and the condensed Global Internal Audit Standards were provided at the same meeting.

1.2 Context

Global Internal Audit Standards guide the worldwide professional practice of internal auditing and serve as a basis for evaluating and elevating the quality of the internal audit function. At the heart of the Standards are 15 guiding principles that enable effective internal auditing. Each principle is supported by standards that contain requirements, considerations for implementation, and examples of evidence of conformance. Together, these elements help internal auditors achieve the principles and fulfil the Purpose of Internal Auditing.

The Standards are organised into five domains:

- Domain I: Purpose of Internal Auditing.
- Domain II: Ethics and Professionalism.
- Domain III: Governing the Internal Audit Function.
- Domain IV: Managing the Internal Audit Function.
- Domain V: Performing Internal Audit Services.

Domains II through V contain the following elements:

- Principles: broad descriptions of a related group of requirements and considerations.
- Standards, which include:

    1. Requirements: mandatory practices for internal auditing.
    2. Considerations for Implementation: common and preferred practices to consider when implementing the requirements.
    3. Examples of Evidence of Conformance: ways to demonstrate that the requirements of the Standards have been implemented.

1.3 Demonstrating Conformance

The requirements, considerations for implementation, and examples of evidence of conformance are designed to help internal auditors conform with the Standards. While conformance with the requirements is expected, internal auditors occasionally may be unable to conform with a requirement yet still achieve the intent of the standard.

The chief audit executive is responsible for documenting and conveying the rationale for the deviation and the adopted alternative actions to the appropriate parties.

Related requirements and information appear in Standard 4.1 Conformance with Global Internal Audit Standards and Domain III: Governing the Internal Audit Function together with its principles and standards.

1.4   Application in The Public Sector

While the Global Internal Audit Standards apply to all internal audit functions, internal auditors in the public sector work in a political environment under governance, organisational, and funding structures that may differ from those of the private sector. The nature of these structures and related conditions may be affected by the jurisdiction and level of government in which the internal audit function operates. Additionally, some terminology used in the public sector differs from that of the private sector. These differences may affect how internal audit functions in the public sector apply the Standards. The section "Applying the Global Internal Audit Standards in the Public Sector," which follows Domain V: Performing Internal Audit Services, describes strategies for conformance amid the circumstances and conditions unique to internal auditing in the public sector.

1.5   Application in Small Internal Audit Teams

The internal audit function's ability to fully conform with the Standards may be affected by its size or the size of the organisation. With limited resources, completing certain tasks may be challenging. Additionally, if the internal audit function comprises only one member, an adequate quality assurance and improvement program will require assistance from outside the internal audit function. (See also Standards 10.1 Financial Resource Management, 12.1 Internal Quality Assessment, and 12.3 Oversee and Improve Engagement Performance.)

LCCC Internal Audit Team comprise two FTE Auditors and one 0.5 Internal Audit Manager.

1.6   Addressing Non-Conformance

Currently the Internal Audit Manager is working through implementation of the recommendations and improvement plan that came out of the PEER Review. Further work will be carried out with an action plan produced against the areas highlighted in this report where Full Compliance is not already achieved. Where areas cannot be achieved there will be an explanation. However, I am confident that we achieve Domain V currently and will strive to meet further requirements if achievable.

1.7   Self-Assessment against GIAS

Please see table below for the results of the self-assessment against the Global Internal Audit Standards. An action plan to increase conformance will be brought to the attention of the June Governance and Audit Committee.

Global Internal Audit Standards			Conformance Assessment	Performance Assessment	Notes, including reference to actions to address significant findings
Domain I: Purpose of Internal Auditing			Fully achieved	Fully achieved	This is an overall opinion based on relevant Domains/Principles/Standards assessments below and other assessment activities, such as stakeholder feedback.
Domain II: Ethics and Professionalism			Fully achieved	Not required	This is an overall opinion for Domain II based on the findings from the Principles 1, 2, 3, 4 and 5 below
Principle 1: Demonstrates Integrity	**Assessment of Principle 1: Internal auditors demonstrate integrity in their work and behaviour.**		Fully achieved	Not required	This is an overall opinion for Principle 1, using the results from Standards 1.1, 1.2 and 1.3 below.
	Standard 1.1	Honesty and Professional Courage	Fully achieved	Not required	
	Standard 1.2	Organization's Ethical Expectations	Fully achieved	Not required	
	Standard 1.3	Legal and Ethical Behaviour	Fully achieved	Not required	
Principle 2: Maintain Objectivity	**Assessment of Principle 2: Internal auditors maintain an impartial and unbiased attitude when performing internal audit services and making decisions.**		Fully achieved	Not required	This is an overall opinion for Principle 2, using the results from Standards 2.1, 2.2 and 2.3 below.
	Standard 2.1	Individual Objectivity	Fully achieved	Not required	
	Standard 2.2	Safeguarding Objectivity	Fully achieved	Not required	
	Standard 2.3	Disclosing Impairments to Objectivity	Fully achieved	Not required	
Principle 3: Demonstrate Competency	**Assessment of Principle 3: Internal auditors apply the knowledge, skills, and abilities to fulfil their roles and responsibilities successfully.**		Generally achieved	Not required	This is an overall opinion for Principle 3, using the results from Standards 3.1 and 3.2 below.
	Standard 3.1	Competency	Generally achieved	Not required	Internal auditors' self-assessments of their competencies and plans for professional development. No formal performance reviews carried out. However perfomance is discussed during and after audit reviews are carried out within team meetings.
	Standard 3.2	Continuing Professional Development	Generally achieved	Not required	Performance is monitored on an ongoing basis but no formal reviews are carried out within LCCC. As per the PEER review a formal CPD documented process will be introduced.

Global Internal Audit Standards			Conformance Assessment	Performance Assessment	Notes, including reference to actions to address significant findings
Principle 4: Exercise Due Professional Care	**Assessment of Principle 4: Internal auditors apply due professional care in planning and performing internal audit services.**		Generally achieved	Not required	This is an overall opinion for Principle 4, using the results from Standards 4.1, 4.2 and 4.3 below.
	Standard 4.1	Conformance with the Global Internal Audit Standards	Generally achieved	Not required	NEW - Performance evaluations showing honesty and professional courage as objectives. This will need to be added to our questionnaires for the new year audit plan.
	Standard 4.2	Due Professional Care	Fully achieved	Not required	
	Standard 4.3	Professional Scepticism	Fully achieved	Not required	
Principle 5: Maintain Confidentiality	**Assessment of Principle 5: Internal auditors use and protect information appropriately.**		Fully achieved	Not required	This is an overall opinion for Principle 5, using the results from Standards 5.1 and 5.2 below.
	Standard 5.1	Use of Information	Fully achieved	Not required	
	Standard 5.2	Protection of Information	Fully achieved	Not required	

Global Internal Audit Standards			Conformance Assessment	Performance Assessment	Notes, including reference to actions to address significant findings
Domain III: Governing the Internal Audit Function			Generally achieved	Generally achieved	This is an overall opinion for Domain II based on the findings from the Principles 6, 7 and 8 below
Principle 6: Authorised by the Board	Assessment of Principle 6: The board establishes, approves, and supports the mandate of the internal audit function.		Generally achieved	Generally achieved	This is an overall opinion for Principle 6, using the results from Standards 6.1, 6.2 and 6.3 below.
	Standard 6.1	Internal Audit Mandate	Generally achieved	Generally achieved	Internal audit currently do not formally coordinate external assurance providers. (See also Standard 9.5 Coordination and Reliance.)
	Standard 6.2	Internal Audit Charter	Fully achieved	Fully achieved	
	Standard 6.3	Board and Senior Management Support	Fully achieved	Fully achieved	
Principle 7: Positioned Independently	Assessment of Principle 7: The board establishes and protects the internal audit function's independence and qualifications.		Fully achieved	Not required	This is an overall opinion for Principle 7, using the results from Standards 7.1 and 7.2 below.
	Standard 7.1	Organizational Independence	Fully achieved	Not required	
	Standard 7.2	Chief Audit Executive Qualifications	Fully achieved	Not required	
Principle 8: Overseen by the Board	Assessment of Principle 8: The board oversees the internal audit function to ensure the function's effectiveness		Fully achieved	Fully achieved	This is an overall opinion for Principle 8, using the results from Standards 8.1, 8.2, 8.3 and 8.4 below.
	Standard 8.1	Board Interaction	Fully achieved	Fully achieved	
	Standard 8.2	Resources	Fully achieved	Not required	
	Standards 8.3	Quality	Fully achieved	Fully achieved	
	Standard 8.4	External Quality Assessment	Fully achieved	Not required	

Global Internal Audit Standards			Conformance Assessment	Performance Assessment	Notes, including reference to actions to address significant findings
Domain IV: Managing the Internal Audit Function			Generally achieved	Generally achieved	This is an overall opinion for Domain IV based on the findings from Principles 9, 10, 11 and 12 below
Principle 9: Plan Strategically	**Assessment of Principle 9: The chief audit executive plans strategically to position the internal audit function to fulfil its mandate and achieve long-term success.**		Fully achieved	Fully achieved	This is an overall opinion for Principle 9, using the results from Standards 9.1, 9.2, 9.3 and 9.4 below.
	Standard 9.1	Understanding Governance, Risk Management and Control Processes	Fully achieved	Not required	
	Standard 9.2	Internal Audit Strategy	Fully achieved	Fully achieved	
	Standard 9.3	Methodologies	Fully achieved	Not required	
	Standard 9.4	Internal Audit Plan	Generally achieved	Not required	Currently the Plan is approved by the G&A. Any Changes in year are brought to the committee via the Progress Report. Currently the changes are approved by the Chief Executive. Going forward Internal Audit will seek agreement from the Chief Executive and approval at the next G&A committee.
	Standard 9.5	Coordination and Resilience	Generally achieved	Not required	NIAO bring their audit plan to G&A however Internal Audit do not have documented agreements with other assurance providers confirming the specifications of the assurance work they will perform. We do not place reliance on other assurance providers currently.

Principle 10: Manage Resources	**Assessment of Principle 10: The chief audit executive manages resources to implement the internal audit function's strategy and achieve its plan and mandate.**		Not applicable	Not required	This is an overall opinion for Principle 10, using the results from Standards 10.1, 10.2 and 10.3 below.
	Standard 10.1	Financial Resource Management	Not applicable	Not required	UK Public Sector Application Note\nThe chief audit executive may have no ability to develop resource management approaches distinct from their organisation and tailored to the needs of the internal audit function. The chief audit executive's ability to develop a strategy to obtain sufficient resources and address shortfalls may also be constrained by their organisation's legal or regulatory obligations. Under these circumstances the chief audit executive will not be expected to follow the requirements of GIAS 10.1 to 10.3 (Manage Resources) if they cannot develop approaches that achieve the objectives of those standards. Instead, a chief audit executive must set out in the Charter what alternative approaches apply to the internal audit service, and then seek to manage financial, human and IT resources within those constraints.
	Standard 10.2	Human Resource Management	Not applicable	Not required	As above
	Standard 10.3	Technological Resources	Not applicable	Not required	As above

Global Internal Audit Standards			Conformance Assessment	Performance Assessment	Notes, including reference to actions to address significant findings
Principle 11: Communicate Effectively	**Assessment of Principle 11: The chief audit executive guides the internal audit function to communicate effectively with its stakeholders.**		Generally achieved	Not required	This is an overall opinion for Principle 11, using the results from Standards 11.1, 11.2, 11.3, 11.4 and 11.5 below.
	Standard 11.1	Building Relationships and Communicating with Stakeholders	Generally achieved	Not required	NEW - Websites or web pages, newsletters, presentations, and other outlets through which the internal audit function communicates with stakeholders in the organisation. NEW - Documentation of the internal audit function's plan for managing stakeholder relationships. These new requirements can be met with increasing our presence on our intranet/website and also updating our audit manual.
	Standard 11.2	Effective Communication	Fully achieved	Not required	
	Standard 11.3	Communicating Results	Generally achieved	Not required	UK Public Sector Application Note GIAS 11.3 (Communicating Results) references the possibility that a chief audit executive may be required to make a conclusion at the level of the organisation about the effectiveness of governance, risk management and/or control. In the UK public sector, a chief audit executive must prepare such an overall conclusion at least annually in support of wider governance reporting, mindful of any specific sector obligations or processes. This overall conclusion must encompass governance, risk management and control. We are compliant with the UK Public Sector Application Note.
	Standard 11.4	Error and Omissions	Fully achieved	Not required	
	Standard 11.5	Communicating the Acceptance of Risks	Fully achieved	Not required	

Principle 12: Enhance Quality	Assessment of Principle 12: The chief audit executive is responsible for the internal audit function's conformance with the Global Internal Audit Standards and continuous performance improvement.		Generally achieved	Generally achieved	This is an overall opinion for Principle 12, using the results from Standards 12.1, 12.2 and 12.3 below.
	Standard 12.1	Internal Quality Assessment	Fully achieved	Fully achieved	
	Standard 12.2	Performance Measurement	Generally achieved	Generally achieved	New performance indicators will be produced for the new audit year and an action plan on improvements produced and brought to the June G&A meeting.
	Standard 12.3	Oversee and Improve Engagement Performance	Fully achieved	Not required	

Global Internal Audit Standards			Conformance Assessment	Performance Assessment	Notes, including reference to actions to address significant findings
Domain V: Performing Internal Audit Services			Fully achieved	Not required	This is an overall opinion for Domain V based on the findings from the Principles 13, 14 and 15 below
Principle 13: Plan Engagements Effectively	Assessment of Principle 13: Internal auditors plan each engagement using a systematic, disciplined approach.		Fully achieved	Not required	This is an overall opinion for Principle 13, using the results from Standards 13.1, 13.2, 13.3, 13.4, 13.5 and 13.6 below.
	Standard 13.1	Engagement Communication	Fully achieved	Not required	
	Standard 13.2	Engagement Risk Assessment	Fully achieved	Not required	
	Standard 13.3	Engagement Objectives and Scope	Fully achieved	Not required	
	Standard 13.4	Evaluation Criteria	Fully achieved	Not required	
	Standard 13.5	Engagement Resources	Fully achieved	Not required	
	Standard 13.6	Work Program	Fully achieved	Not required	

			Conformance Assessment	Performance Assessment	Notes
Principle 14: Conduct Engagement Work	**Assessment of Principle 14: Internal auditors implement the engagement work program to achieve the engagement objectives.**		Fully achieved	Not required	This is an overall opinion for Principle 14, using the results from Standards 14.1, 14.2, 14.3, 14.4, 14.5 and 14.6 below.
	Standard 14.1	Gathering Information for Analyses and Evaluation	Fully achieved	Not required	
	Standard 14.2	Analyses and Potential Engagement Findings	Fully achieved	Not required	
	Standard 14.3	Evaluation of Findings	Fully achieved	Not required	
	Standard 14.4	Recommendations and Action Plans	Fully achieved	Not required	
	Standard 14.5	Engagement Conclusions	Fully achieved	Not required	
	Standard 14.6	Engagement Documentation	Fully achieved	Not required	
Global Internal Audit Standards			**Conformance Assessment**	**Performance Assessment**	**Notes, including reference to actions to address significant findings**
Principle 15: Communicate Engagement Results and Monitor Action Plans	**Assessment of Principle 15: Internal auditors communicate the engagement results to the appropriate parties and monitor management's progress toward the implementation of recommendations or action plans.**		Fully achieved	Not required	This is an overall opinion for Principle 15, using the results from Standards 15.1 and 15.2 below.
	Standard 15.1	Final Engagement Communication	Fully achieved	Not required	
	Standard 15.2	Confirming the Implementation of Recommendations or Action Plans	Fully achieved	Not required	

Committee:	Governance & Audit Committee
Date:	12th March 2026
Report from:	Internal Audit Manager

Item for:	**Approval**
Subject:	Proposed Internal Audit Performance Indicators

1.0	**Background and Key Issues** As part of Internal Audit PEER review, it was recommended that the current KPIs in place are reviewed and updated. The purpose of this report is to bring proposed performance indicators to the attention of the Governance & Audit Committee for agreement as they will impact on turnaround times for Draft and Final reports and Reporting to the Committee on a timely basis. Agreed recommendation is for them to be implemented in the new 2026/2027 audit year. Conforming to these performance indicators will ensure that audit reports are issued in a timely manner and where not, explanations are given as to why.		
2.0	**Recommendation** The Governance & Audit Committee are asked to agree the new Performance Indicators for inclusion in the progress reports for 26/27 audit plan.		
3.0	**Finance and Resource Implications** None		
4.0	**Equality/Good Relations and Rural Needs Impact Assessments**		
4.1	Has an equality and good relations screening been carried out?	No
4.2	Brief summary of the key issues identified and proposed mitigating actions **or** rationale why the screening was not carried out Update of Internal Audit performance indicators.	N/A
	Has a Rural Needs Impact Assessment (RNIA) been completed?	No
4.4	Brief summary of the key issues identified and proposed mitigating actions **or** rationale why the screening was not carried out. Update of Internal Audit performance indicators.	N/A

Appendices:	**Proposed Internal Audit Performance Indicators**

2025/26

Performance Indicators

INTERNAL AUDIT 2026/27 PI'S FOR APPROVAL

MAUREEN LEONARD

Proposed Performance Indicators 2026/27

As part of the new Global Internal Audit Standards, performance indicators (PI's) in relation to the delivery of the overall Internal Audit Service have been developed and will be included in all quarterly progress reports to the Governance & Audit Committee. The PI's included in the table below relates to Internal Audit activity. Performance of members of the Internal Audit team and identification of training needs will continue to be monitored by the Internal Audit Manager.

Implementing these indicators should help streamline the audit process and improve the turnaround of audit reports.

No	Performance Indicator	Description	Target for 26/27	Actual
1	Pre-Audit	Agreement of TOR with HOS & Director 10 days or more prior to commencement of audit/ review.	100%	xx%
2	Working Draft Report	Percentage of working draft reports issued within 3 weeks of completion of fieldwork. (Quarterly Indicator)	90%	(xx/xx)
3	Final Report	Percentage of final reports issued within 2 weeks of agreeing draft report. (Quarterly Indicator)	100%	(xx/xx)
4	Audit Plan	Delivery 2026/27 Audit Plan (Annual Indicator)	90%	x% as at xx xxx 2026
5	Audit Recommendations	Internal Audit recommendations agreed (measured from 1 April) (Quarterly indicator)	90%	xx% (xx/xx)
6	Client Feedback	Percentage of respondents who rated the overall quality of internal audit as satisfactory or above. (Quarterly Indicator)	100%	xx% (x/x)
7	Delivery of Annual Opinion	Annual opinion /report presented to G&A by 30 June annually. (Annual Indicator)	100%	xx%
8	Audit Plan	G&A Approval of audit annual plan by 31 March annually. (Annual Indicator)	100%	xx%
9	Internal Audit Charter	G&A Approval of audit charter by 30 September annually. (Annual Indicator)	100%	xx%
10	Budget	Internal Audit work within approved budget	Reported quarterly	xx%

Committee:	Governance & Audit
Date:	12th March 2026
Report from:	Head of Finance

Item for:	Noting
Subject:	Corporate Risk CRR 7 Financial Sustainability Deep Dive

1.0	**Background and Key Issues**
1.1	At the June 2025 G&A Committee Meeting it was agreed that one of the Council's Corporate Risks to undergo a deep dive analysis would be CRR 7 Financial Sustainability. This report aims to: • Identify the corporate risk (CRR 7 Financial Sustainability) and explain its rating as a residual medium risk; • Details the mitigation measures, including both operational and strategic level mitigations; and • Conclude by confirming that the Council is actively managing and monitoring the risk through various measures, such as having appropriate governance arrangements in place, a robust estimates process, a strategic approach to capital programming and appropriate use of reserves. **Key Considerations impacting financial sustainability**
1.2	As expenditure associated with staffing is the biggest cost driver within the council, the impact of changes to this expenditure can be significant. Changes to pay include, annual pay awards, changes to pension contributions and change to National Insurance contributions.
1.3	Inflationary pressures – the council is not immune to cost increases as a result of inflation. Some of the larger risks are associated with waste contracts, utility unit prices and service contracts that would be impacted by changes to the National Living Wage.
1.4	Cost of Materials – Market forces will have an impact on cost of materials. Material prices can also increase as a result of supply cost factors increasing such as energy and fuel.
1.5	Income/Grants – There are always risks associated with income levels due to funding pressures from central government or third parties, reduction of facility usage, reduction of income from customers and implications of debts associated with rates payments. **Corporate approach regarding overall financial sustainability**
1.6	Setting of budgets – the rates setting process has changed over the last few years with assumptions, that are to be built into the figures, discussed and agreed by CMT and Members at an early stage. Workshops take place and regular reports are presented to Members to ensure there is full transparency of the figures contained within the estimates and that line by line scrutiny can take place.
1.7	Capital – due to the size of the capital programme and the aspirations for future projects, the council has agreed a smoothing approach to build the capital financing by the equivalent of 1.5% on the District Rates each year. This is to ensure the programme remains affordable with no large impact in any one year to the ratepayer. Governance arrangements have been agreed to ensure all proposals are fully scrutinised prior to being presented to Members.

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1.8 Use of Reserves – each of the council's reserves are reviewed on a regular basis and presented to Members following year end. There are a number of separate reserves that have been established for specific projects/programmes, such as CIF, DEA, Waste and R&R and others to provide financial resilience, such as the Penny Product and Election reserves. There are also a number of items earmarked within the General Fund to mitigate against negative impacts on budgets/rates, such as one off events, costs associated with legal matters over and above those budgeted for.

1.9 **Operational risk mitigations include:**

- Governance processes in place such as approval limits and CMT processes to ensure scrutiny of proposed spend.

- Capital Governance processes, including review of financial appraisals to ensure proposals are affordable and in line with relevant strategies from a financial aspect (i.e. capital strategy).

- Budgetary Control – budget meetings with each directorate regularly to assess current position, identify any opportunities that may arise, identify risks and mitigation proposals against these risks.

- Management Accounts are presented to Members on a regular basis to advise the current financial position and key areas of movement, along with risks and opportunities highlighted.

- The Accounting Manual was fully redesigned in 2024 and has been further amended following procurement changes in November 2025. This provides the governance processes for all financial aspects, such as procurement, treasury, income, debtors, creditors, banking matters etc.

1.10 **Strategic risk mitigations include:**

- Medium Term Strategy – as part of the estimates process, a suite of strategies is compiled and agreed that provides assurance for the medium term. These strategies include, capital, treasury and investment, MRP policy and the Prudential Indicators. Outturn reports regarding the relevant indicators are presented to Members on a quarterly basis.

- Use of reserves – As detailed above in 1.8, the council has a prudent approach to using reserves to ensure risks are mitigated. As part of the estimates process, the CFO has to be content that reserves are at an adequate level.

- Estimates process – there is a focus on both efficiency and being able to deliver outcomes in line with the Corporate Plan.

- Focus on maximisation of alternative funding sources – there will always be risks associated with funding from third parties, especially given the ongoing financial pressures on central government departments. Teams within the council continue to identify potential funding opportunities.

- There is regular communication through both the Association of Local Government Finance Officers group and SOLACE to identify any financial pressures that may impact local government.

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1.11	**Conclusion** The Council is actively managing the risk of financial sustainability through a number of measures, including strong governance arrangements, robust processes for estimates and budgetary control and ensuring an adequate level of reserves is in place.	
2.0	**Recommendation** It is recommended that Members note the update and mitigation measures in place regarding financial sustainability.	
3.0	**Finance and Resource Implications** Not Applicable.	
4.0	**Equality/Good Relations and Rural Needs Impact Assessments**	
4.1	Has an equality and good relations screening been carried out?	No
4.2	Brief summary of the key issues identified and proposed mitigating actions **or** rationale why the screening was not carried out Not required – Deep Dive of Corporate Risk.	
4.3	Has a Rural Needs Impact Assessment (RNIA) been completed?	No
4.4	Brief summary of the key issues identified and proposed mitigating actions **or** rationale why the screening was not carried out. Not required – Deep Dive of Corporate Risk.	

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CORPORATE RISK

CRR 7 Financial Sustainability Deep Dive

March 2026

LCCC
Lisburn &
Castlereagh
City Council

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CRR 7 – FINANCIAL SUSTAINABILITY

Risk – **Failure to deliver balanced budget and longer term financial resilience and sustainability**	
Inherent Risk Score	16
Residual Risk Score	9

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KEY CONSIDERATIONS

Root Causes	
Pay Costs	Biggest cost driver of council. Pay awards unknown for future years.
Inflationary pressures	Waste, Utilities, Contracts linked to NLW
Cost of materials	External market forces and supply issues– e.g. energy/fuel/materials
Income/Grants	Risk of Negative Penny Product Central Government pressures Reduction of footfall in facilities

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APPROACH

- Reserves position presented to committee after year end accounts approved.

- Numerous earmarked reserves: Penny Product, Waste, CIF, DEA, R&R, Election

- Earmarked items within the general fund to mitigate impact on budgets – legal fees

- Resilience paper at the end of each year – use of potential underspends.

- Approach to capital – 1.5% on rates each year to fund future capital aspirations

- Capital programme board – scrutinise proposals – within affordability limits

- Budget focus – agreed assumptions up front.

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OPERATIONAL LEVEL RISK MITIGATIONS

- Governance Arrangements e.g Approval limits / CMT processes

- Financial Appraisals (Revenue and Capital) – focus on need and affordability

- Management Accounts (every 2 months at present) – include risks and opportunities that may materialise

- Accounting Manual (amended November 2025)

- Regular budget meetings with each Directorate

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STRATEGIC LEVEL RISK MITIGATIONS

- Medium Term Financial Strategy

- Prudent approach to use of Reserves

- Estimates Process – dual focus on Efficiency and Outcomes

- Focus on maximisation of alternative funding sources

- Links through ALGFO/SOLACE etc. on financial pressures

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CONCLUSION

CONCLUSION

The Council is actively managing the risk of financial sustainability through both operational and strategic mitigation measures.

A strong budget management scrutiny process is in place. This, along with regular reviews of both specific and earmarked reserves has enabled the Council to be in a strong financial position and provides financial resilience for risks that may arise.

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Committee:	Governance & Audit Committee
Date:	12 March 2026
Report from:	Richard Harvey, Head of Environmental Health, Risk and Emergency Planning

Item for:	Noting
Subject:	Corporate Risk CRR 011 Burial Grounds Deep Dive

1.0	**Background and Key Issues**
1.1	The purpose of this report is for Members to consider the deep dive of CRR 011 – Burial Grounds. The deep dive is part of the Council's Risk Management process with 2 corporate risks subject to scrutiny per annum.
1.2	This report highlights the key issues of the deep dive and is supported by a presentation that will be delivered as part of the reporting process.
1.3	At the June 2025 G&A Committee Meeting it was agreed that one of the Councils Corporate Risks to undergo a deep dive analysis would be CRR 011 Burial Grounds. This report aims to: ◻ Identify the corporate risk (CRR 011 Burial Grounds) and explain its rating as a residual medium risk due to limited burial space availability (section 1.4). ◻ Details the mitigation measures, including short-term capacity projects, medium-term planning and long-term strategies (Sections 1.5–1.11). ◻ Conclude by confirming that the Council is actively managing and monitoring the risk through phased expansion, strategic planning, and governance oversight (Section 1.12).
1.4	Lisburn & Castlereagh City Council currently manages ten cemeteries, nine of which remain open for burials. However, only Lisburn New Cemetery Extension offers new plots for sale, and these are only available at the time of death. This limited availability presented a significant risk of insufficient burial space in the short and medium term and is reflected on the Councils Corporate Risk Register as a residual medium risk.
1.5	**Strategic Response** A Cemetery Strategy was developed and consulted on publicly in early 2022. It identified an immediate short-term need for burial space and laid the groundwork for phased expansion projects.
1.6	**Short-Term Capacity Measures** Phase 1a – Blaris Extension. ◻ Complete. ◻ Construction began in February 2023. ◻ Delivered 240 new burial plots at Lisburn New Cemetery Extension.
1.7	Phase 1b – Utilisation of land within existing Lisburn New Cemetery footprint (Appendix I) ◻ Tender bids received within budget. ◻ Expected to deliver 565 additional plots. ◻ Mobilisation of works underway. ◻ Once developed, this will extend capacity to approximately 4.0 years.

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1.8	**Medium-Term Planning**
	Garden of Remembrance – Phase 1c ☐ Revised scope based on site visits and demand analysis. ☐ Planning permission being sought for: ☐ Single plots for up to 12 ashes. ☐ Vaults for single ashes. ☐ Single-depth double plots. ☐ Scattering gardens. ☐ Estimated timeline: 18 months, subject to statutory approvals.
1.9	**Long-Term Provision**
	Expression of Interest Process ☐ Initial EOI withdrawn. ☐ Second EOI includes further exploration of contingency lands in the short term. ☐ Report regarding second EOI tabled at R&G 6th Nov with view to progressing to external market. ☐ Concluded 31 January 2026 and outworkings being progressed through Assets.
1.10	**Financial Planning**
	☐ Capital Programme Budget ☐ Initial project budget ☐ Working Programme Budget
1.11	**Equality and Rural Needs**
	☐ Equality and Good Relations Screening completed. ☐ Rural Needs Impact Assessment completed.
1.12	**Conclusion**
	The Council is actively managing the risk of insufficient burial ground capacity through bi-monthly meetings of the Cemetery Project and Programme Board including a phased expansion strategy. This includes the development of new plots within the existing cemetery, and the strategic land acquisition and long-term planning. These efforts are supported by robust financial planning and statutory assessments to ensure sustainable and equitable cemetery provision.
2.0	**Recommendation**
	It is recommended that Members note the update and mitigation measures in place regarding the cemeteries provision risk.
3.0	**Finance and Resource Implications**
	Not Applicable.
4.0	**Equality/Good Relations and Rural Needs Impact Assessments**
4.1	Has an equality and good relations screening been carried out?	No
4.2	Brief summary of the key issues identified and proposed mitigating actions **or** rationale why the screening was not carried out Not required – Deep Dive of Corporate Risk.	

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4.3	Has a Rural Needs Impact Assessment (RNIA) been completed?	No
4.4	Brief summary of the key issues identified and proposed mitigating actions **or** rationale why the screening was not carried out. Not required – Deep Dive of Corporate Risk.	

Appendices:	**Appendix I**	-	Deep Dive Presentation

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Corporate Risk

CRR 1 1 Burial Grounds Deep Dive

15 January 2026

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CRR 1 – Serious Injury

Risk – Insufficient LCCC Burial Ground capacity within the Council area.	
Inherent Risk Score	12
Residual Risk Score	9

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Background

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Background

- LCCC has 10 Cemeteries.

- 9 remain open for burials.

- Only Lisburn New Cemetery Extension for new plots.

- Approximate burial need is 144 plots per year.

- Limited capacity presents a significant risk of insufficient burial space.

- Escalated to Corporate Risk Register.

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Corporate Approach

Corporate Approach

- Development of Cemetery Strategy 2022.

- Identified Short, Medium and Long-term Objectives.

- Establishment of a Cemetery Board to oversee the progression of objectives.

- Development of a Capital Programme.

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Risk Mitigations

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Short and Medium Objectives

- Phase 1(A) - Completed 2023/2024 – delivered 240 new plots.

- Phase 1(B) – KPI release of 400 plots by end of Quarter 4.

- On target – Quarter 3 – 309 plots.

- Total number of graves developed – 565+/4 years capacity.

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Map

area	dwg	actual
2A	110	
2B	8	15
2C	39	38
2D	2	2
2E	22	22
2G	15	15
3A	107	
3B	58	58
Contract	361	
Navy 1	144	144
Navy 2	22	
Navy 3	15	15
Navy 4	20	
Navy 5	8	
Navy 6	12	
Approx	582+	4yrs @144pa

15th Jan 2026

Currently Area 's
2B,2C, 2D,2E, 2G & 3B.
Navy 1 & 3 are realised,
309 in total 15/01/26
All plots require numbering
A number of benches
remain unresolved, 3A,
Navy 2

2C In use. Ref: N & P

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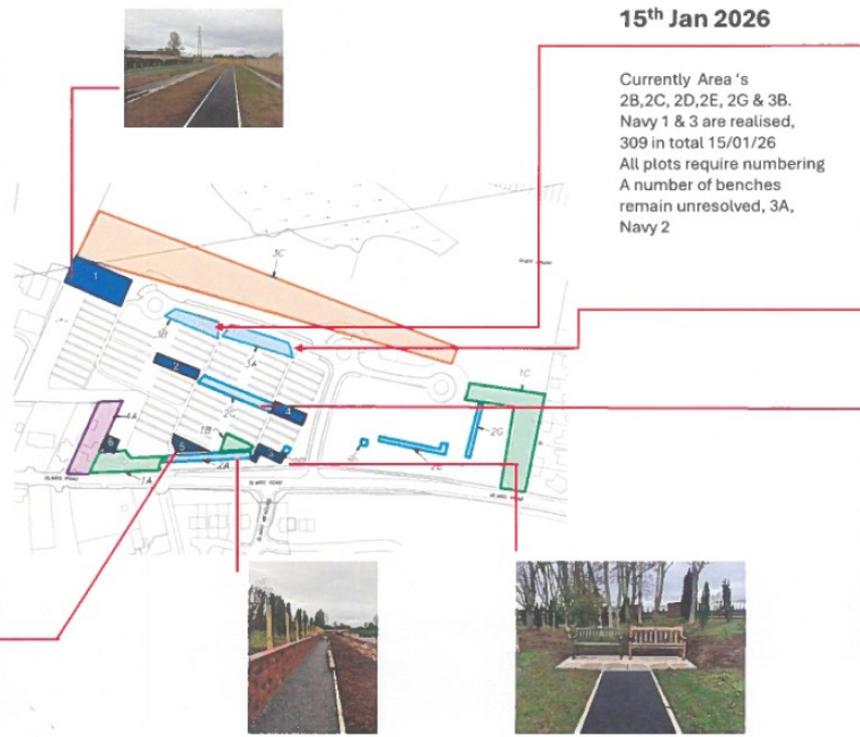
Phase 1(C)

- Development of alternative options to celebrate the passing of a loved one.

- More sustainable options.

- Single depth plots.

- Vaults for single ash disposal.

- Scattering garden.

- Subject to normal regulatory/statutory processes.

- 18 months development timeline.

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Longterm Objectives

- Securing additional land to meet future provision.

- 10-15 Acres – 20 years capacity.

- LPS indication of land value – revised Capital Programme.

- EOI Process:

  - Initial EOI withdrawn.

  - Second EOI undertaken.

  - Approval to progress through Regeneration & Growth on 6 November 2025.

  - Concluded 31 January 2026 and outworkings being progressed through Assets.

- Engagement for the exploration of contingency land.

- Additional capacity in non-Council owned burial ground including Religious Establishments and third-party providers.

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Conclusion

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Conclusion

- The Council is actively managing the risk of insufficient burial capacity.

- Bi-monthly Cemetery Programme Board Meeting.

- Development of 565 plots/4 years capacity.

- EOI process for strategic land acquisition.

- Contingency land.

Committee:	Governance & Audit Committee
Date:	12th March 2026
Report from:	Internal Audit Manager

Reason why the report is confidential:	Local Government Act (Northern Ireland) 2014, Schedule 6, Part 1: Exempt Information, no 3. *Information relating to the financial or business affairs of any particular person (including the Council holding that information).*
When will the report become available:	After ratification
When will a redacted report become available:	
The report will never become available:	

Item for:	Noting contents of Progress Report. Approve change to audit plan at section 1.3 (agreement by Chief Executive and approval by G&A)
Subject:	Internal Audit – Progress Report

1.0	**Background and Key Issues** The purpose of this report is to summarise Internal Audit work and progress against the 2025/26 Operational Plan and any outstanding previous years reports. A copy of any Internal Audit Report referred to in the progress report is also provided in full in the Resources Section of Decision Time under Committees/Governance & Audit/Confidential – Internal Audit Reports 2025. The progress on the action plan is included in **Appendix 2** of the attached report for recommendations from the PEER review. The progress on the PEER review improvement plan is included in **Appendix 3** of the attached report.	
2.0	**Recommendation** It is recommended that the Members note the contents of the attached report.	
3.0	**Finance and Resource Implications** None	
4.0	**Equality/Good Relations and Rural Needs Impact Assessments**	
4.1	Has an equality and good relations screening been carried out?	No
4.2	Brief summary of the key issues identified and proposed mitigating actions **or** rationale why the screening was not carried out	N/A

	Report is providing an update only.	
4.3	Has a Rural Needs Impact Assessment (RNIA) been completed?	No
4.4	Brief summary of the key issues identified and proposed mitigating actions **or** rationale why the screening was not carried out. Report is providing an update only.	N/A

Appendices:	Internal Audit Progress Report

Internal Audit

Progress Report

12th March 2026

Table of contents

1. Introduction & Status Summary

1.1 Overview of Review

The main purpose of this report is to summarise Internal Audit progress since the last G&A update report on the 11th December 2025 on the outstanding 24/25 Audit Reviews and update members on the status of the current 25/26 Operational Internal Audit Plan.

1.2 Resources

The Internal Audit Team is comprised of 0.5 Internal Audit Manager and 2 full time Auditor posts.

1.3 Changes to Internal Audit Plan

The following amendments to the Internal Audit Plan have been agreed in the Period:

Cancellation of the following audit review from the 25/26 Audit Plan

➢ **2526 - 13 – PEACE – 10 days**

Too early to review the grant at this stage due to the immaturity of Grant Award Scheme.

It is anticipated that there will be an audit review carried out at a later stage in the lifecycle of the scheme, the Chief Executive has approved this change.

1.4   *Progress against 25/26 Operational Plan*

Progress against the current 25/26 plan is outlined in the table whilst further detail is included as at Appendix 1. At this stage I am confident that we are on target to meet our target of audit plan delivery.

Status	As of 18th November 2025	As of 24th February 2026
Not due to start per plan	5	3
Planning underway	0	1
Draft Terms of Reference (awaiting sign-off HOS)	2	0
Terms of Reference Agreed	1	2
Fieldwork	4	3
Draft Report	2	3
Final Report	1	2
Cancelled	-	1
No Report Required	1	1
Total	**16**	**16**

2.   Summary of Reports

2.1   Overview

The following reports have been finalised during the period.

Ref	Name	Type	Outcome	P1	P2	P3	Insights
2526 – 16	Fleet Management	Assurance	*Satisfactory*	-	-	1	-
2526 - 11	NIAO Annual Report 2024 (with CX)	Advisory	NA	-	-	-	-
Total				-	-	1	-

2.2   Fleet Management

Executive Summary

Brief Overview of Review

The Internal Audit Operational Plan as approved by the Governance & Audit Committee on 13th March 2025 included a provision for a review of Fleet Management. The overarching objective for this review was to provide assurance on the Fleet Management system to include the recently issued Interim Fleet Replacement Plan 2025-2032 to CMT and any other key Fleet related processes.

Summary of findings and overall assurance rating

Findings	P1	P2	P3	Insights
Adequacy of controls	-	-	-	-
Effectiveness of controls	-	-	1	-
Total	-	-	1	-

Overall Assurance Opinion

Satisfactory

Overall, this review has concluded with a *satisfactory* assurance rating with one Priority 3 recommendation as follows:

One Priority 3 recommendation was raised relating to:

❖   Interim Fleet Replacement Plan

2.3   NIAO Annual Report 2024

Brief Overview of Review

The Internal Audit Operational Plan was approved by the Governance & Audit Committee on the 13th of March 2025 and included provision for a review of NIAO Report for all Councils October 2024.

The overarching objective of this review was to compare the recommendations made in the NIAO Annual Report to current the arrangements in LCCC. The review was **advisory** in nature.

Context

Each year the NIAO issue a report setting out the common issues they encountered during the course of their Council Financial Audits completed for the Financial Year ended 31st March 2023.

They also consider if Councils have proper arrangements in place, was there any governance issues and key challenges.

Internal Audit agreed to review the learnings from the report and assess possible areas for improvement within LCCC. The NIAO Report was issued on the 25th October 2024 is available on the following link:

NI Audit Office Report - Local Government Auditor Report 2024_0.pdf

Audit Objectives of Review:

The audit focused on the following objective.

Audit Objective	Preliminary Risk Assessment
To ensure that there is visibility on recommendations made on historical NIAO Council Audits so that improvements in arrangements at LCCC can be realised.	-Opportunity for continuous improvement curtailed due to lack of awareness of historical issues that have been identified by the NIAO in other NI local authorities. - Resources and budgets already prioritised to other Council objectives.

Approach to Review

The following approach was adopted:

- Review and summarise the recommendations in the NIAO Report 2024 on all NI Local Authorities.
- Obtain updates on the status and progression towards meeting the NIAO recommendations.
- Evaluate any potential gaps in progress and discuss the findings with management.

Continuous Monitoring

It was agreed with the Chief Executive and remaining CMT members that Internal Audit would continue to monitor and benchmark Council workstreams against the NIAO Recommendations referred to above.

3. Follow up Work

Context

Per the Public Sector Internal Audit Standards (section 2500: Monitoring Progress), Internal Audit must establish a follow-up process to monitor and ensure that management actions have been effectively implemented or that senior management has accepted the risk of not taking action. As such, Internal Audit undertake follow up work / seek evidence that where management has deemed a recommendation discharged, there is sufficient evidence to support this.

3.1 Status of Internal Audit Recommendations

3.2.1 Status of Internal Audit Recommendations as of 24th February 2026

As of 24th February 2026, there have been no outstanding recommendations where the target implementation date has passed.

3.2 Recommendations Deemed Discharged by Management

3.3.1 Recommendations Deemed Discharged by Management as of 24th February 2026

Table 3.3.1 highlights that since 1st April 2025 there has been 10 recommendations deemed discharged by management.

	Priority 1	Priority 2	Priority 3	Insights	Total
Fully Implemented from April 2025 to December 2025 G&A. Reported previously.	-	4	2	-	6
Internal Audit confirmation of discharged recommendations since last G&A Report, please see below.	-	1	3	-	4
Total	-	**5**	**5**	-	**10**

3.3 Internal Confirmation of Discharged Recommendations

Audit	Rec No	Original Recommendation	Management Action Plan	Priority	Implementation Date (s)	Results of Follow Up Work
25-26 – 03 Payroll Expenses	35	To ensure all appropriate follow up checks are carried out, we recommend that all staff claiming reimbursement be required to fully complete mileage forms in accordance with procedures. Supervisors should review forms for completeness and accuracy prior to approval and Senior Management should remind staff and supervisors of their responsibilities regarding mileage claims. HR&OD to send out email to remind all staff that they should complete mileage forms in line with procedures.	HR&OD to remind all staff of following the correct procedures for submitting mileage claim forms, this will ensure consistency and timely processing of reimbursements.	3	**Original Date** 31/12/2025 **Revised Date** N/A	**Complete**
22-23 – 07 Asset Management	624	**Assets Performance Processes** Establish more robust Asset Management Performance Management processes and related targets and Key Performance Indicators.	To establish meaningful Asset Management Performance Management KPI's and track progress of work streams.	2	**Original Date** 31/07/2023 **Revised Date** N/A	**Complete**
25-26 – 16 Fleet Management	42	It is recommended that the Interim Fleet Replacement Plan be revised with removal of the KPI, this will bring clarity to the plan.	The KPI not reported on will be removed from the Interim Fleet Replacement Plan, when next reviewed.	3	**Original Date** 31/03/2026 **Revised Date** N/A	**Complete**

Audit	Rec No	Original Recommendation	Management Action Plan	Priority	Implementation Date (s)	Results of Follow Up Work
21-22 – 17 Business Continuity	**591**	Business plan holders should be instructed to ensure that their plans include detailed tasks and actions. They require ongoing review and revision to account for changes; this will provide a higher level of assurance for the continuity of priority operations in the event of a disruption. We also recommend that BCPs are continued to be tested and this should also include testing of the Corporate BCP. They should include a range of tests and simulations of different scenarios and testing must be targeted at areas most susceptible to an incident and/or would suffer the most adverse consequences. The outcome of these tests should be formally documented and identify 'lessons learned'. Plans should be confirmed as appropriate following completion of tests, and a timetable should be agreed with BCPs owners to review and test where overdue. Regular reporting on the effectiveness of the BCP programme should also be communicated to senior management.	The requirement for management to review and amend their BCP's, this will significantly increase the likelihood of the BCP's being up to date and fit for purpose.

Individual service/work plans containing reference to updating their BCP to make it part of their normal working arrangements for each year.

Testing programme of BCPs to be continued. | 3 | **Original Date**

31/12/2023

Revised Date

N/A | **Complete** |

4.   Other Audit Work

In addition to planned Internal Audit Plan assignments, allocation of time is included within the plan for ad-hoc requests for advice and guidance, contingency assignments and investigations. Please refer to the following:

➤ **National Fraud Initiative (NFI) - Data Matching Exercise:**

The Internal Audit Operational Plan as approved by the Governance & Audit Committee in March 2024 includes provision for our mandatory participation in the National Fraud Initiative (NFI) data matching exercise.

The Northern Ireland Audit Office (NIAO) co-ordinates the NFI process and provides the Council with a list of potential data matches between two separate sources of information (e.g. payroll and supplier datasets). The NFI matches electronic data within and between public and private sector bodies, local probation boards, fire and rescue authorities, local councils and a number of private sector bodies, with the aim of detecting and preventing error and fraud.

The NIAO classifies data matches using a risk scoring mechanism, the higher the score the higher the potential risk of fraud. NIAO expects all matches which have been classified with a risk score of over 75% to be investigated with matches classified below that to be assessed at the discretion of the individual organisation.

There is <u>no</u> obligation on us to investigate every match. LCCC agreed that matches with a risk score threshold of 50% and above, as well as additional samples, would be tested.

The latest data matching exercise was undertaken by the NIAO in January 2025 with a target date for all matches to be investigated and the database updated with results of investigation by 31<u>st</u> <u>March 2026.</u>

Scope and Objectives

The period and data under review was all Payroll and Creditors Data up to the 30<u>th September</u> <u>2024</u>, therefore this included 1 month (September 2024) of the Creditor related data captured on the new Finance system. The Cabinet Office insisted that the September 2024 Creditors data had to be included as a separate upload to their database for processing.

Subsequently, after all uploads are processed the final matches were released by the Cabinet Office in February 2025. LCCC focused on identified matches with a risk score of 50% and above.

There were no scope limitations.

Approach

The purpose of the exercise is to investigate matched data sets to determine if they are indicative of fraud or error. Internal Audit coordinated NFI activity on behalf of the Council, including issuing due processing notices in advance of the exercise. Senior staff from Finance and Payroll were nominated by their respective Head of Service to have access to NFI Database and issued with a unique log-on.

These staff members investigated their designated matches and updated the results of their testing directly into the NFI database.

Internal Audit then reviewed and closed the individual reports after all the agreed matches were tested and results were documented. The NIAO can also review the information recorded on the database.

Overall Summary of Results

The overall results from the data matching tests carried out were as follows:

Match Type	Matches	Tested	Issues
Payroll Matches	91	61	None apart from a small number of missing Conflicts not declared on Conflict of Int. forms
Creditors Matches	835	135	None
Procurement to Payroll to Companies Registry Matches	13	8	None
Total	**939**	**204**	

The percentage level of testing of Payroll matches over Creditors matches is higher due to the risk scores attributed by the NFI database.

The purpose of data matching is to identify instances of error and fraud. This usually can present itself through a duplicate payment made via the Creditors or Payroll systems.

Conclusions on Payroll Matches

- There was no evidence of duplicate payments in the sample of Payroll Data matches reviewed by the Senior Payroll Team.
- Current professional subscription repayment arrangements whereby fees are repaid via the Creditors ledger creates false positives on the NFI database that are not duplicate payments.
- Duplication of personal standing data on two key systems is inconsistent with the GDPR data minimisation principle.
- Personal details of those staff who are in receipt of Professional Subscription repayments are visible to all staff who use the Finance system. This could be avoided if Subscriptions were re-paid via Payroll.
- A small number of staff did not include a potential conflict of interest that was evident from the information on the NFI Database. When we reviewed the matches on Report ID 81 Payroll to Creditors there were 9 matches marked as high risk who shared the same address. We examined these and mindful of disclosing private personal information please refer to the table below:

No	Details	Conflict of Interest Form Audit Checks	Department
1	Employee who has since left Council. This individual was an office bearer for a Sporting Group who were in receipt of Council Funding.	No Conflict-of-Interest Form completed in the relevant period up to Sept 2024.	Leisure & Community Wellbeing

No	Details	Conflict of Interest Form Audit Checks	Department
2	as above	as above	Leisure & Community Wellbeing
3	Employee who has a family connection with a Supplier.	No Conflict declared by employee in period under review but has been declared on a later Conflict-of-Interest form for later year 2025/26.	Leisure & Community Wellbeing
4	Employee who also delivered Coaching Classes outside of their payroll hours.	No Conflict-of-Interest form ever completed. We checked a sample of hours worked to hours invoiced and found no evidence of overlap or duplication. To be referred to Line Manager.	Leisure & Community Wellbeing
5	Casual Employee who has a key role in a business who provides a service to the Council.	No Conflict-of-Interest forms ever completed. We checked a sample of hours worked to hours invoiced and found no evidence of overlap or duplication. To be referred to Line Manager.	Leisure & Community Wellbeing
6	Employee whose relative delivers a small number of coaching classes for the Council.	No conflict declared by employee in period under review but has declared on a Conflict-of-Interest form for later year 2025/26.	Leisure & Community Wellbeing
7	Employee whose relative delivers coaching classes for the Council.	No Conflict form completed by employee in period under review. Completed a Conflict-of-Interest form in 2025/26 but omitted to record the potential conflict and submitted a "Nil" return. To be referred to Line Manager.	Leisure & Community Wellbeing
8	Employee who also delivered Coaching Classes outside of his payroll hours.	No Conflict form completed by employee in period under review. Completed a Conflict-of-Interest form in 2025/26 but omitted to record the potential conflict and submitted a "Nil" return. To be referred to Line Manager.	Leisure & Community Wellbeing
9	Employee who is connected (office bearer) to a local Community Group who receives funding from the Council.	No Conflict-of-Interest forms completed in the period – then when completing a later 2025/26 form the individual did not declare the potential conflict. We checked the process for awarding this grant and found this individual was not in a position to influence outcomes. To be referred to Line Manager.	Finance & Corporate Services

Conclusions on Creditors Matches

- There was no evidence of duplicate payments in the sample of Creditors Data matches reviewed by the Senior Creditors Team and Internal Audit.

Status:

The Data Matching Exercise for 2024/25 has now concluded with no evidence of duplicate or fraudulent activity found from the sample fieldwork carried out. There were a small number of undeclared potential conflicts of interest that will be referred to line managers to address.

> ➤ **Northern Ireland Audit Office (NIAO) Fraud Template Reports:**

We are obligated to notify the NIAO when we are aware of either an actual or suspected fraud at the earliest opportunity. The NIAO provide a template so that there is consistency in the information provided and all relevant details are captured at an early stage.

Please refer to the table below for the activity that took place in 2025/26 *Q4*:

Notification Reports to NIAO: Status	Details
Reports made in **Q4** Date sent: 16/01/2026	❖ Our ref. ***NIAO 2025/26 – 60*** - Relating to possible unauthorised overtime.
Previously reported cases to NIAO <u>closed</u> in **Q4.** Date sent: 16/01/2026	We were advised by colleagues in HR that a case previously reported to the NIAO (our Reference ***2025/26 – 10)*** was now concluded. This had been dealt with via the Council Disciplinary Policy. Internal Audit notified the NIAO regarding the closure of the case.

Previously Reported cases to NIAO that remain open.	Two other cases we previously reported to the NIAO remain open to due process.
	
	❖Our ref: ***NIAO 2025/26 – 20***
	   - Relating to possible Flexi time/Shift abuse.
	
	❖Our ref: ***NIAO 2025/26 – 30***
	   - Relating to possible non-adherence with Petty Cash Controls.

The following table summarises the requests for advice and guidance during **Q4**:

Service Category	Overview of work	Outputs, work or advice provided
Chief Executive	**Cash Handling** To advise with insights into Cash Handling of Charity Funds received.	Summary of insights and improvements in arrangements. Recommendations made to Service to implement. Status: **Service to advise Internal Audit when recommendations are ready for discharge and due for testing.**
Organisation Development & Innovation	**LCCC Information Governance** Audit Manager attendance at the Information Governance Working Group (IGWG) on an advisory basis.	Status: **Ongoing**
Chief Executive	**LCCC VAT Returns and Penalty** At the request of the Chief Executive in October 2025 Internal Audit carried out an assessment of the recommendation from the NIAO report.	Briefing Paper with insights. Status: Briefing paper to the Chief Executive
Governance & Audit Committee	At the closed session at the December 2025 the committee requested that the Internal Audit Manager carry out a confidential piece of work.	Briefing paper to the G&A Special G&A meeting 10th February 2026

➢ **Chief Executive Request**

The Chief Executive requested that an advisory audit review be carried out into the process surrounding the procedures followed on the VAT returns submitted at the time of the implementation of the new finance system and correspondence with HMRC. This review was completed and the briefing paper submitted to the Chief Executive. There were a few changes to procedures recommended that the Chief Executive has passed onto the Finance Team. Internal Audit will follow up with any new procedures being implemented to give assurance to the Corporate Management Team and Governance and Audit Committee.

➢ **Governance and Audit Committee Request**

At the December Governance and Audit Committee meeting during the closed session, the members, asked the Internal Audit Manager to carry out an investigation into the communications between the finance staff and senior management regarding the HMRC penalty being imposed on the Council. This investigation was completed and the findings presented to a Special Governance and Audit Committee on the 10th of February 2026.

5. Quality Assurance and Customer Feedback

As agreed, as part of the External Quality Assessment (EQA) PEER Review Action Plan, performance indicators in relation to the Internal Audit Service have been developed and new indicators will be introduced at the start of the 26/27 Audit Plan.

The Performance included in the table below relates to Internal Audit activity since the last quarterly report in September 2025. Performance of the auditors and identification of training needs will continue to be monitored by the Internal Audit Manager.

No.	Target	Narrative	Performance As at 17th November 2025
1	Pre-Audit	Agreement of TOR with HOS & Director 10 days prior to commencement of audit / review	100%
2	Audit Delivery	Completion of 90% of the Internal Audit Plan	60%
3	Audit Delivery	80% of Recommendations accepted	100%
4	Customer Satisfaction Results	Achievement of Customer Feedback average score of 3 or more.	100%
5	Resources / Costs	Manage the costs of the IA team within agreed budget	Within Budget

Customer Feedback from Services Received in Q3

➢ Audit Ref 25/26 – 03 Payroll Expenses

	Scope of Work	Excellent	Good	Fair	Poor*
1	Timely and clear notification to you of audit purpose and scope	4	3	2	1
2	Inclusion of your concerns and/or suggestions in the audit coverage	4	3	2	1
3	Adequacy of audit coverage on key functions and/or areas	4	3	2	1
	Performance of Work				
4	Minimal disruption of normal activities	4	3	2	1
5	Timely communication of audit findings	4	3	2	1
6	Reasonableness and value-added effectiveness of recommendations	4	3	2	1
7	Clarity and objectivity of audit reports	4	3	2	1
8	Consistency of verbal review and written report	4	3	2	1
9	Overall usefulness of the audit to your unit/organisation	4	3	2	1

- Individual feedback score on each category above equates to an overall percentage score of 71.1%. (27/38*100)

Additional Questions to Service	Responses provided
Was there anything about the audit you especially liked or disliked?	NA
How could we have improved the effectiveness of the audit?	NA
Please provide any suggestions for future audits:	NA
Additional Comments:	NA

PEER Review Recommendations

Since the last committee meeting work started on implementation of the recommendations from the PEER Review. Progress can be seen in the action plan at appendix 2.

PEER Review Improvement Plan

See appendix 3 for note of improvements and how they are being tackled.

Global Internal Audit Standards

At the September G&A Committee it was stated that the Internal Audit Manager would bring a detailed analysis of conformance with the full GIAS to the December meeting. This exercise has not been completed to date. This will now be reported at the March 2026 committee meeting.

6. Continuing Professional Education (CPE) Events in Q4

Events	Dates	Content
Online Cyber Security <u>Mandatory</u> training	Week commencing 26/01/26	Skillgate Learning Management System (LMS) started week commencing the 19th of January 2026 and to be followed by a Phishing Exercise in subsequent period. Cross reference to email from the Head of Innovation to all staff 9th January 2026. Online Cyber Security training completed by Internal Audit Team within the requested timeline.

Appendix 1   25/26 Operational Plan updated as of 24th February 2026

Audit Ref.	Auditable Unit	Type of Review	Sponsor	Status	Commentary
	Previous Year Audits B/F				
	24/25 audits still in progress as at 31/03/2025		ALL	Complete	Complete.
	Resources: Financial				
25-26-01	Grants (others)	*Assurance*	DF&CS	Fieldwork	Checking of various other grants such as LUF as and when required during the year. To include UKSPF fund for 25/26. Checked and vouched Q3 LMP Grant Claim 14/01/2026.
25-26-02	Budgetary Control	*Assurance*	DF&CS	Fieldwork	Fieldwork well advanced, several audit questionnaires recd. from services and Finance Team member responsible for issuing Budget Reports. To examine responses and evidence.
	Resources - Organisational Development				
25-26-03	Payroll - expenses	*Assurance*	DODI	Complete	Final Report
25-26-04	Attendance Management	*Assurance*	DODI	Not yet started	Not yet started

	Resources - Other				
25-26-05	Commissioning, Procurement & Contract Management	*Assurance*	DRG	Not yet started	
25-26-06	Procurement	*Assurance*	DRG	Fieldwork	Fieldwork at an early stage.
25-26-07	Planning Improvement Plan	*Advisory*	DRG	Planning	
	Governance				
25-26-08	Data Governance	*Advisory*	DODI/DF&CS	No report required - continued attendance at working group	Continued attendance at the Information Governance Working Group in an advisory capacity. Provides assurance to areas being addressed by senior management.
25-26-09	Policy Framework	*Advisory*	DODI	Draft report been to CMT. Further work required	Revise Raising Concerns Policy and Anti-Fraud, Bribery and Corruption Policy Statement and Strategy. Both documents presented to CMT on 25th November 2025. Further changes to be made.
25-26-10	BCP & Risk Management (Deep Dive)	*Assurance*	CEO	Not yet started	Service deep dives for Financial Sustainability not yet complete. Cemeteries deep dive being reported to G&A in March. Internal Audit will follow up after the G&A committee meeting.
25-26-11	NIAO Annual Report 2024	*Advisory*	CEO	Draft report.	Draft Report and Briefing paper prepared and issued to CX for consideration.

	Transformation & Change				
25-26-12	Capital Project Management/PMO	*Assurance*	DRG	TOR Agreed	ToR agreed. Requested information (Post Project Report) re Capital Project requested 16/12/2025 and 09/01/2026 as part of audit process remains outstanding.
	Operational Delivery				
25-26-13	PEACE	*Assurance*	DL&W	Cancelled	Cancelled.
25-26-14	PCSP	*Assurance*	DL&W	TOR Agreed	Fieldwork usually begins end of March/April.
25-26-14	Economic Development	*Assurance*	DES	Draft Report	Draft Report being prepared.
25-26-16	Fleet Management	*Assurance*	DES	Complete	Final Report

Appendix 2   PEER Review Action Plan

Recommendation	Management Response	Ownership	Implementation Date
Recommendation 1 Internal Audit Key Performance Indicator's (KPI's) It is recommended that the current KPIs in place are reviewed and updated. Consideration should be given to establishing more qualitative and less quantitative KPI's and for those that are quantitative target percentages should be established. Eg Target of 90% completion of plan. Although KPI1 above refers to the timeliness in commencing the audit process, KPIs should establish timeliness of completion of audits and reporting of the final audit report from receipt of management responses to ensure audit reports are presented on a timely basis. Any new KPI's established should be updated within the Internal Audit manual.	Agreed. KPI's will be updated in line with the new Government Internal Audit Standards (GIAS). Any change to KPI's will be updated within the audit manual.	Internal Audit Manager	End of 25/26 financial year. To be implemented for financial year 26/27
Recommendation 2 External Assessments External Assessments should be undertaken in compliance with the 5 year timeframe as stipulated within the standards, however the reasoning for the delay since the previous external assessment is acknowledged.	Going forward external assessments will be undertaken every 5 years in compliance with professional internal audit standards. The reasons for the delay between the last external assessment and this external assessment (peer review) are documented within the report.	Internal Audit Manager	2030 (5 years time)

Recommendation	Management Response	Ownership	Implementation Date
Recommendation 3 Internal Audit Work Programme It is recommended that as part of the planning phase of audits a 'work programme' is developed. The IAM should develop a template for this and include in as part of the standard working papers templates. In compliance with the PSIAS, work programmes should be approved prior to implementation of each engagement and any adjustments required promptly approved.	This is undertaken on an informal basis currently. This will be formalised going forward in line with the new Government Internal Audit Standards (GIAS).	Internal Audit Manager	End November 2025 **Templates are done and held in the Internal Audit folder under 2025/26** **Complete** **Will be used going forward**
Recommendation 4 Documenting information It is recommended that the improvements to documentation in relation to audit working papers as highlighted at paragraphs 4.9.7 are addressed, to facilitate a better audit trail and to enable an experienced internal auditor with no previous connection with the audit to ascertain what work was performed, to re-perform it if necessary and to support the conclusions reached.	Agreed – the areas highlighted in the report will be addressed	Internal Audit Manager	October 2025 **Instructions regarding referencing included in the programme templates above.** **Complete**

Recommendation	Management Response	Ownership	Implementation Date
Recommendation 5 Audit Review Process It is recommended that the IAM maintain documented evidence of her review on supporting working papers to the audit. This could be either by maintaining a management review version with 'track changes' on the electronic copies or alternatively by maintaining separate Review Notes and Quality Assurance Checklist documents.	A checklist will be implemented in line with the Government Internal Audit Standards (GIAS) as evidence of review.	Internal Audit Manager	October 2025 **Complete**
Recommendation 6 Executive Summary within individual audit reports In addition to stating the audit opinion, priority rating of recommendations and areas on which recommendations were raised it is recommended that audit reports provide a brief narrative justification for the overall audit opinion. It is recommended that this summarise both the positive and negative aspects identified during the audit.	Agreed	Internal Audit Manager	October 2025 **Complete going forward**

Recommendation	Management Response	Ownership	Implementation Date
Recommendation 7 Declaration Declaration within Internal Audit working papers that internal audit work is 'Conducted in Conformance with the International Standards for the Professional Practice of Internal Auditing' It is recommended that Internal Audit Reports and Terms of Reference documents should include a section detailing that engagements are 'conducted in conformance with the PSIAS'. This will now be replaced to require confirmation with the new Government Internal Audit Standards (GIAS) and Application Note.	Agreed	Internal Audit Manager	October 2025 **Complete**
Recommendation 8 Timeliness of the audit process An Internal Audit working group should be convened with all relevant stakeholders to ensure that the concerns outlined in paragraphs 4.10.16 and 4.10.17 above are considered and solutions found so that timeliness throughout the life cycle of individual audits is improved.	The Internal Audit Manager will bring this proposal of a working group to the CMT for discussion and approval.	Internal Audit Manager	End August 2025 Already carried out and started involving cross cutting services before draft report stage. Close out meetings **Complete**

Recommendation	Management Response	Ownership	Implementation Date
<u>Recommendation 9</u> [Cross Cutting Reviews] To improve the timeliness of reporting reviews with audit actions that cut across different Sections, consideration should be given to ensuring that all relevant management are included in the meeting to agree Terms of Reference and are therefore all aware upfront of the expectations on them to input on a timely basis into the reporting phase of the audit. As is happening more recently, the close out meeting should include all relevant management. Any significant problems in getting management to attend such meetings should be escalated to the Chief Executive and the implications of this on reporting to G&A made explicit.	Agreed. The Internal Audit Manager will discuss with CMT the implications of cross cutting reviews and the need for management from the various areas to be bought into the process.	Internal Audit Manager	End August 2025 **Complete**

Appendix 3 PEER Review Improvement Actions

Standard Ref:	Improvement Actions	Internal Audit Comments
1000	**Internal Audit Charter – Fraud & Irregularity** It is recommended that the Charter be updated to state that Internal Audit should be informed of all suspected or detected fraud, corruption or impropriety so that the auditors can consider the adequacy of the relevant controls and evaluate the implication of fraud and corruption on the internal control environment. The Charter should also be updated to define the role for Internal Audit in conducting fraud investigations and their current co-ordination role in relation to the National Fraud Initiative. Additionally, this review recommends that the Charter provides further information on the arrangements around counter fraud. The 'Anti-Fraud and Corruption Policy Statement & Strategy' changes suggested by the IAM to comply with NIAO guidance should be reviewed and approved by CMT and G&A as soon as practicable.	Charter was updated and presented to the G&A Committee in September. **Complete** The revised Anti-Fraud and Corruption Policy is still a work in progress with completion due by end of March.
1100	**Corporate Conflict of Interest Policy** It is recommended that the IAM highlights the need at Senior Management Level for a separate Conflict of Interest Policy to be developed for LCCC. Although the Code currently gives guidance on potential Conflict of Interest situations, a separate policy would highlight the significance of conflicts of interest within a Local Government setting and provide a framework to give further guidance on a number of areas. These include roles and responsibilities in relation to Conflicts of Interest, general principles, legal and policy framework and guidance	In process of consideration and looking at best practice.

Standard Ref:	Improvement Actions	Internal Audit Comments
	not just on disclosing a conflict but also how this can be managed and consequences if the policy is breached. A separate policy would also allow the linkage of conflicts of interest to the corporate plan and risk management to be highlighted and provide guidance on communication, support and training in relation to this area.	
1100	**Succession Planning** It is recommended that Senior Management consider the succession planning implications of fulfilling the key role of IAM on a 2year consultancy contract basis	Internal Audit Manager has discussed with the Chief Executive. One auditor is currently studying towards the IIA professional qualification.
1200	**Personal Development Plans for Audit Staff** The new Global Internal Audit Standards and Application Note place greater emphasis on the maintenance of records to demonstrate that standards are attained. It is acknowledged that there is currently no corporate Personal Development Planning Process in place within LCCC however this is an area which the IAM could consider putting into place at a Section level to better demonstrate achievement of CPD standards. This would help to highlight any training requirement or gaps and enhance learning and development.	This is currently being developed within the section.

Standard Ref:	Improvement Actions	Internal Audit Comments
1200	**Centralised Record for Continuous Professional Development (CPD)** The IAM could consider maintaining a central record / spreadsheet of CPD for the Section to provide details of training courses attended, training providers, topic / course names and hours of CPD attained. Course materials should also be retained as evidence and could be included in this folder as evidence for future External Quality Assessments.	Each audit team member has to keep CPD records on an ongoing basis to ensure membership of their current body. Training records are already shared among the team when attending training. A folder has been set up for each staff member to file any training attended. **Complete**
1300	**Summary Analysis of response to individual engagement feedback forms** It is recommended that a summary report is prepared periodically and presented to G&AC on the analysis of individual engagement feedback forms received.	This was done in the September progress report and will be reported again in the March report. **Complete**
1300	**G&AC training** To encourage greater attendance at G&AC training consideration should be given to holding this training immediately preceding a scheduled G&AC meeting.	This is a decision for HR and the Elected Members to discuss.

Standard Ref:	Improvement Actions	Internal Audit Comments
2000	Resource Management It is recommended that in the longer-term consideration is given to the suggestion from the survey respondent that current employees engaged on an apprenticeship basis could be recruited into in internal audit.	This is a matter to be discussed with HR and CMT.
2000	Update of Internal Audit Manual It is recommended that the Internal Audit Manual is reviewed and updated to incorporate additional elements such as those outlined above. The new GIAS standards also require a number of additional areas to be included in the manual so it is recommended the review incorporates any additional areas required by the GIAS standards. Eg under the Coordination and Reliance element above the new GIAS standards require greater evidence of demonstrating this element and this is something that could be incorporated within the Internal Audit manual.	The Internal Audit Manual is reviewed regularly and updated for any changes required. The Manual will be updated in accordance with GIAS. **Work in Progress**
2400	Reporting: Limitation of Scope For the reasons as outlined above, the IAM should consider including a 'limitation of scope' section within audit reports indicating any limitations that were placed on the audit in question (or confirming that there were no limitations), as appropriate.	Where limitations of scope occur, this will be reported within the audit reports. Where there are no limitations, this will be reported going forward. **Complete**

Standard Ref:	Improvement Actions	Internal Audit Comments
2400	**Priority of Classification table within the report** It is recommended that the 'Priority Classification Table' contained within Internal Audit reports should be updated with a definition / description for the classification of 'Insight'.	The following description will be added to reports. Internal audit insights are the findings and observations that arise from the audit process, providing a deeper understanding of an organisation's operations, controls, and compliance. These insights can reveal areas for improvement, control weaknesses, and compliance issues. However, they do not provide actionable steps for management to address these issues. **Complete as of the new template for 26/27 audit reviews**
2400	**Reporting: Table of Actions / Recommendations** To enhance the reporting process further it is recommended that all actions / recommendations are consolidated into a table at the end of the report as an easy to refer to Checklist for management of all recommendations relevant to the audit. It would also be useful to include a management response to each recommendation raised within this table'.	Going forward in 26/27 all audit reports will have a consolidated action plan. **Complete**

Standard Ref:	Improvement Actions	Internal Audit Comments
2400	Disagreements between Internal Audit and Management Although the IAM advised the recommendation would remain in the action plan it is recommended that attention is drawn to management's acceptance of the risk by Internal Audit adding an audit comment to re-emphasise the importance of the recommendation being raised in the first instance.	Will be dealt with in audit reports going forward in the new year audit plan **Complete**

Committee:	Governance and Audit Committee
Date:	12th March 2026
Report from:	Internal Audit Manager

CONFIDENTIAL REPORT

Reason why the report is confidential:	Local Government Act (Northern Ireland) 2014, Schedule 6, Part 1: Exempt Information, no 3. Information relating to the financial or business affairs of any particular person (including the Council holding that information).
When will the report become available:	After ratification
When will a redacted report become available:	
The report will never become available:	

Item for:	Approval
Subject:	LCCC Draft Internal Audit Strategy 2026-2031 and Draft Internal Audit Operational Plan for 2026/27

1.0	**Background and Key Issues** The Internal Audit Manager reviews the 5-year Internal Audit Strategy on an annual basis and brings the report to the G&A Committee for approval. This annual report also includes the Draft Operational Audit Plan 2026/27 for approval. There have been some changes to the risk rating within the strategy to consider the issues that have been highlighted with the implementation of the new finance system to ensure that audit reviews/follow-ups are carried out to provide assurance that issues have been addressed. These changes start on page 8 and will be highlighted yes in the column headed up 'Change on risk score'.	
2.0	**Recommendation** It is recommended that Members approve this report.	
3.0	**Finance and Resource Implications** None	
4.0	**Equality/Good Relations and Rural Needs Impact Assessments**	
4.1	Has an equality and good relations screening been carried out?	No
4.2	Brief summary of the key issues identified and proposed mitigating actions **or** rationale why the screening was not carried out. Providing an update of the Internal Audit 5-year Strategy and approval of the 26/27 audit plan.	N/A

4.3	Has a Rural Needs Impact Assessment (RNIA) been completed?	No
4.4	Brief summary of the key issues identified and proposed mitigating actions **or** rationale why the screening was not carried out. Providing an update of the Internal Audit 5-year Strategy and approval of the 26/27 audit plan.	N/A

Appendices:	LCCC Internal Audit Strategy 2026-2031 and Draft Internal Audit Operational Plan 2026/27.

Lisburn & Castlereagh City Council

Draft - Internal Audit Strategy 2026-2031 and Internal Audit Operational Plan 2026-2027

Draft

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Draft

1. Introduction and Approach

Introduction

The Internal Audit Charter was reviewed, updated and approved at the Governance and Audit Committee in September 2025.

This document sets out the Council's five-year Internal Audit Strategy 2026-2031 (including the Audit Needs Assessment) together with the Internal Audit Plan for 2026/27. This document has been prepared in compliance with the Public Sector Internal Audit Standards (referred to as PSIAS hereafter) requirements.

The role of Internal Audit is defined as "*Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes*". (GIAS)

Internal Audit remit extends to the whole of the Council's governance, risk and control environment and includes:

- relevance of established policies, plans and procedures, the extent of compliance with these and their financial effect.
- adequacy of guidance.
- appropriateness of organisational, personnel and supervisory arrangements.
- extent to which assets and interests are accounted for and safeguarded from loss of all kinds arising from waste, extravagance, inefficient administration, poor value for money, fraud, theft or other cause.
- appropriateness, reliability and integrity of financial and other management information and the means to identify, measure, classify, report and act upon this information.
- integrity of IT systems; and
- follow up action taken to address recommendations and weaknesses previously identified.

Context

This Strategy is written at a time when the Council continues to undergo significant change including but not limited to:

- Changes within organisational structure.
- Significant transformation and change agenda including Belfast City Regional Deal, digitisation, and replacement of critical systems.
- Continued focus on governance including but not limited to Data Protection/GDPR and increased Cyber Security threats.
- Rising costs associated with the provision of Council Services.

Therefore, the Strategy takes account of these changes in terms of provision of assurance inputs to both assess and support the underpinning internal control, risk and governance framework within the Council. Provision of advisory audits will be provided subject to audit resources and reported through Corporate Management Team and to G&A Committee through progress reports.

Consultation

In developing this document, Internal Audit undertook consultation with several key stakeholders including:

- Chief Executive
- Directors
- Heads of Service
- IT Manager
- Emergency Planning, Corporate H&S, Risk & Business Continuity Manager

Approach to Developing the Audit Strategy, Audit Needs Assessment and Annual Operational Plans

A summary of the approach adopted to developing the Annual Internal Audit Strategy, Audit Need Assessment and Operational Plans is set out below. Further detail on the approach is included at Appendix 2.

Step 1: Understand the Corporate Objectives, values and risks	Review Corporate and Directorate Risk Registers. Liaison with members of the Corporate Management Team (CMT), Heads of Service, IT Manager and Risk and Business Continuity Officer utilising their expertise to understand the corporate level objectives and risks.
Step 2: Define the Audit Universe	Identify all the auditable units within the Council. Auditable Units have been determined as key activities and processes within the Council.
Step 3: Assess inherent risk	Assess the inherent risk of each auditable unit – based on a combination of impact and probability and considering any changes to key systems, organisational structures, or loss of key personnel.
Step 4: Assess the strength of the Control Environment	Assess the strengths of the control environment within each auditable unit to establish if there is a dependency on the controls therein.
Step 5: Calculate the overall audit risk rating	Calculate the audit risk rating taking into the Inherent risk from **Step 3** whilst assessing the strength of the Control Environment in **Step 4.**
Step 6: Determine the audit plan	Estimate the Audits Needs Assessment based on risk rating from **Step 5** Determine the timing and scope of audit work based on the Council's risk appetite whilst taking account of agreed internal audit resource and budget.
Step 7: Other considerations that impact Internal Audit resource	Take account of additional audit requirements placed upon internal audit service such as National Fraud Initiative.

2.   Audit Universe

The following diagrams represent the level of auditable units within the audit universe of the Council. These units form the basis of the Internal Audit Plan. The Audit Universe reflects key activities and processes within the Council and therefore does not intend to convey the organisational structure or reporting lines.

```
                    Lisburn & Castlereagh City Council
        ┌───────────────┬───────────────┬───────────────┐
   Resources        Governance     Transformation    Operational
                                    & Change          Delivery
```

Lisburn & Castlereagh City Council

Resources

Resources Financial

Income Collection, Billing & Debt Management	VAT
Creditiors & Payments	Pensions
Capital Accounting and Fixed Assets	Cash Handling
Estimates	Grants (Receipt)
General Ledger (Inc Journals)	Budgetary Control
Treasury Management	Payroll (Inc Expenses)

Resources Organisational Development

- Personnel (Recruitment, Retention and HR Policies)
- Workforce Planning / Talent / Management
- Training & Development - Staff
- Training & Development - Members
- Performance Management - Staff
- Attendance Management

Resources Other

Commissioning, Procurement, Contract Management	Elections
Communications & Marketing	Insurance
Customer Experience	Legal
ICT	Central Stores
Data Assurance incl GDPR & SAR's	Fleet Management inc Repairs and Fuel
FOI	Health & Safety
Elected Members Services	Assets Management

Governance

- Corporate Performance
- Statutory Audit
- Policy Framework
- Internal Audit
- Emergency Planning
- Business Continuity
- Anti Fraud and Corruption/ethics
- Risk Management
- Equality

Lisburn & Castlereagh City Council

Transformation & Change

- **Transformation Projects (eg Digitisation)**
- **Internal Change Project Eg Replacement of Systems**
- **Strategic Partnership Delivery Projects eg BCR Deal**
- **Project Management/ PMO**
- **Other Partnerships**

Operational Delivery

Planning Enforcement	**Water Quality**	**Leisure, Arts and Facilities (See other list)**	
Event Management	**Safeguarding**	**Domestic Waste**	
Community Planning	**Building Control**	**Commercial Waste**	
Community Engagement	**Registration**	**Waste Disposal and Recycling**	
PCSP	**Grants (Award)**	**Street Cleansing**	
Cultural Services	**Licensing**	**Planning Development**	
Community Centres	**Tourism**	**Local Development Plan**	
Good Relations/Peace Programmes	**Cemetries Administration**	**Capital Programmes**	
Environmental Health		**Economic Development**	
		Regeneration	

Leisure Arts & Facilities

Aberdelghty Golf Course	**Arts Centre**
Castlereagh Hills Golf Course	**Activity Centres (Glenmore, Grove & Kilmakee)**
Lagan Regional Park	**Linen Centre Museum**
Lagan Valley LeisurePlex	**Parks Playgrounds and Open Spaces**
Dundonald International Ice Bowl	**Car Parks (12)**
Lough Moss Leisure Centre	

3. Audit Strategy and Audit Needs Assessment

Risk Assessment and frequency over next five years: Each auditable unit has been assessed for inherent risk and the strength of the control environment, in accordance with the methodology set out in Appendix 2. This is a five-year strategy to ensure that all key systems are covered at least once within the five-year cycle.

Reference	Auditable Unit	Principal Risks	Inherent Impact	Inherent Likelihood	Inherent Overall	Control Environment	Audit Req't	Ideal Frequency	Change on Risk Score	Last Reviewed/Assurance Level	Commentary	Audit Years				
		Link to Corporate Risk	1-6	1-6	1-6	1-6	1-6			Period		26/27	27/28	28/29	29/30	30/31
Resources																
A1	**Resources - Financial**															
A1.1	Income Collection, Billing & Debt Management	CRR 6,7	5	6	6	4	4+	Every 1/2 years	Yes	reviewed in 25/26 as part of the review of the new finance system	Follow up to be carried out in 26/27	✔		✔		✔
A1.2	Creditors & Payments	CRR 6,7	5	6	6	4	4+	Every 1/2 years	Yes	reviewed in 25/26 as part of the review of the new finance system	See above in A1.1	✔		✔		✔
A1.3	Capital Accounting and Fixed Assets	CRR 4,7,9,12	5	6	6	4	4+	Every 1/2 years	Yes	Strategic review in 25/26 in the Financial Sustainability review		✔		✔		✔
A1.4	General Ledger (inc journals)	CRR 6,7	5	6	6	4	4+	Every 1/2 years	Yes	Budgetary control audit review carried out in 25/26			✔		✔	
A1.5	Treasury Management	CRR 7	5	3	4	4	2	Every 4/5 years	No	TM external advisor. Report reviewed in Fin Sust report22/23			✔			✔

Reference	Auditable Unit	Principal Risks	Inherent Impact	Inherent Likelihood	Inherent Overall	Control Environment	Audit Req't	Ideal Frequency	Change on Risk Score	Last Reviewed/Assurance Level	Commentary	Audit Years				
		Link to Corporate Risk	1-6	1-6	1-6	1-6	1-6			Period		26/27	27/28	28/29	29/30	30/31
Resources																
A1	**Resources - Financial**															
A1.6	Grants (all)	CRR 7	5	4	5	2	4+	Every 1 / 2 years	No	Reviewed annually	Other grants such as LUF, LMP, UKSPF and others as requested by services if resources are available. Could have significant impact on financial or reputation of Council should Grant claims not be accurate with supporting back-up. Further grants added as per required.	✔	✔	✔	✔	✔
A1.7	Budgetary Control	CRR 2,4,7,9	5	6	6	4	2	Every 1/2 years	Yes	reviewed in 25/26 and is currently ongoing	follow up to be carried out in 26/27. New system issues				✔	
A1.8	Payroll (to include various aspects to inc expenses, timesheets, acting up allowances, starters and leavers)	CRR 6,7	5	4	5	3	4+	Every 1/2 years	No	reviewed in 25/26	previous review was satisfactory		✔		✔	
A2	**Resources - Organisational Development**															
A2.1	Personnel (Recruitment, Retention and HR policies) to include Workforce Planning & Talent Management. Equality aligned with A2.1 Personnel & HR Policies	CRR 2,6,7,9	5	3	4	4	2	Every 4/5 years	n/a	Opertional plan 24/25 - final report issued May 2025	HR continuing to revise policies and internal audit will review as and when required. An update advisory report will go to the CMT and summary update to G&A in the Progress Report.		✔			✔
A2.2	Training & Development	CRR All	5	3	4	3	3	Every 3/4 yrs.	n/a	2023/24	26/27 audit plan includes Cyber Security in the assurance audits and as part of this mandatory training in cyber security will be covered in 26/27. Other mandatory training reviewed periodically via HR	✔			✔	
A2.3	Attendance Management	CRR 2	5	3	4	4	2	Every 4/5 years	n/a	Included in the 25/26 audit plan	To be included in the advisory audit of HR/Payroll policies. All services regularly report to various Committees on Attendance.					

Reference	Auditable Unit	Principal Risks	Inherent Impact	Inherent Likelihood	Inherent Overall	Control Environment	Audit Req't	Ideal Frequency	Change on Risk Score	Last Reviewed/Assurance Level	Commentary	Audit Years				
		Link to Corporate Risk	1-6	1-6	1-6	1-6	1-6			Period		26/27	27/28	28/29	29/30	30/31
A3	Resources - Other															
A3.1	Commissioning, Procurement & Contract Management	CRR 2,6,9	5	5	5	3	4	Every 1 / 2 years	No	Planned Preventative Maintenance (PPM) Contracts Review 24/25. Commissioning, Procurement & Contract Management 25/26	High spend area with significant reputational and legal risk and thererfore review will be undertaken on annual basis by sample	✔	✔	✔	✔	✔
A3.2	Communications & Marketing	CRR ALL	4	2	3	3	2	Every 4/5 years	n/a	FY16/17 Satisfactory FY 21/22 advisory	Internal Communication, External Communication Social Media Governance.				✔	
A3.3	Customer Experience	CRR ALL	4	2	3	3	2	Every 4/5 years	n/a	Corporate performance review 23-24	Aligned with Performance Management A2.5. These are regularly reported at G&A through the Performance reports. This is subject to external review yearly.		✔			
A3.4	ICT/Data Assurance incl GDPR & SAR. Freedom of Information (FOI) management and record	CRR 2,6	5	5	5	3	4	Every 1 / 2 years	n/a	Continuious review as part of the Information Governance working Group	This includes advisory within the Information Governance Working Group.	✔	✔	✔	✔	✔
A3.5	Elections	CRR 2	6	2	4	4	2	Every 4/5 years	n/a	FY21/22 Advisory review of Elections process and lessons learned.	In preparation for next LG Election.		✔			
A3.6	Insurance	CRR 1,2,6,7,9	5	2	4	4	2	Every 4/5 years	yes		LCCC self-insures for items up to 10K. Reports from insurance providers on future learning. Reliance on 2nd line of defence Insurance Team work therefore move from annual to every 5 yrs.		✔			
A3.7	Health & Safety	CRR 1,2	5	2	4	3	2	Every 4/5 years	yes	FY 20/21 - Health & Safety - Risk Assessments - Satisfactory. FY 23/24-08 Corporate Health & Safety - Satisfactory	Compliance with H&S policies and procedures. Reliance on 2nd line of defence H&S Team coverage. Therefore move to every 3 years from annual.		✔			
A3.8	Asset Management	CRR 4,6,9	5	2	4	3	2	Every 3/4 yrs.	yes	FY22/23 Asset Management - Limited FY 24/25 Advisory on New Asset Management Strategy					✔	

Draft

Reference	Auditable Unit	Principal Risks	Inherent Impact	Inherent Likelihood	Inherent Overall	Control Environment	Audit Req't	Ideal Frequency	Change on Risk Score	Last Reviewed/Assurance Level	Commentary	Audit Years				
		Link to Corporate Risk	1-6	1-6	1-6	1-6	1-6			Period		26/27	27/28	28/29	29/30	30/31
Governance																
B.1	Corporate Performance	CRR ALL	5	3	4	3	3	Every 3/4 yrs.	n/a	Advisory review in FY 22/23 - information being gathered	Corporate performance looked at externally annually. Regular reports are brought before the G&A and		✔			✔
B.2	Corporate Policies	CRR ALL	4	4	4	2	3	Every 3/4 yrs.	n/a	Advisory on an ongoing basis.	Internal Audit will provide advice as rquired to policy review being carried out. Adherence to relevant policies are routinely undertaken during assurance audits across services.	✔			✔	
B.3	Internal Audit	CRR ALL	4	3	4	4	2	Under PSIAS Self Assessment every yr. External every 5 yrs.	No	PEER review carried out in 25/26	Next review due in 5 years time					✔
B.4	Emergency Planning	CRR ALL	4	3	4	4	2	Every 4/5 years	No	FY 20/21 - Capturing learning from the COVID-19 response phase - Advisory.	BCP follow up to recommendations in previous report is currently being undertaken.			✔		
B.5	Business Continuity	CRR ALL	5	4	4	3	3	Every 3/4 years	No	Assurance audit carried out in 23/24 operational plan	Follow up carried out in 24/25		✔			
B.6	Anti Fraud and Corruption / Ethics	CRR 2,4,6,7,9	4	4	4	3	3	Every 1/2 years	No	23/24	Mandatory NFI exercises. Also periodic checkes against NIAO checklists.	✔		✔		
B.7	Risk Management	CRR All	5	4	5	4	3	Every 3/4 years	n/a	Advisory carried out on development of Corporate Fraud Risk Register during 23/24. Reported to CMT on 5 March 2024 and to be on an ongoing basis. Risk registers being developed for the new directorate and changes to other service remits.	Risk management reported to G&A quarterly.			✔		

Reference	Auditable Unit	Principal Risks	Inherent Impact	Inherent Likelihood	Inherent Overall	Control Environment	Audit Req't	Ideal Frequency	Change on Risk Score	Last Reviewed/Assurance Level	Commentary	Audit Years				
		Link to Corporate Risk	1-6	1-6	1-6	1-6	1-6			Period		26/27	27/28	28/29	29/30	30/31
Transformation & Change																
C.1	Transformation Projects (eg Digitisation)	CRR 4,6,7,9	5	4	5	3	4	Every 1 / 2 years	n/a	Never reviewed.	Projects such as Digitisation Strategy. Changes monitored on an ongoing basis when advised by services. Reviewed when required.		✔		✔	
C.2	Internal Change Projects eg Replacement of Systems	CRR 4,6,7,9	5	4	5	3	4	Every 1 / 2 years	n/a	2023/24 telephony audit currently a work in progress.	Introduction of the new systems within the Council. Payroll/HR and Finance systems covered in 24/25. Followed up in subsequent years.		✔		✔	✔
C.3	Strategic Partnership Delivery Projects eg Belfast City Deal	CRR 4,7,9	5	3	4	3	3	Every 3 / 4 years	n/a	Immature and never reviewed. To be discussed with CMT	Governance between these partnership projects eg BCR. Provision of some external assurance via funding body eg DfC. Cross Ref to NIAO Annual Report on Councils. Feedback from BCC on Roles & Respons. Refer to their email recd 21st Feb 2024.		✔			
C.4	Capital Project Management/ PMO	CRR 4,7,9	5	4	5	3	4	Every 1 / 2 years	n/a	FY 20/21 - Capital Programmes - Capital Investment Programme Governance Model - Satisfactory.	Due to the financial sums involved a sample of capital projects taken on an annual basis.	✔	✔	✔	✔	✔
C.5	Other Partnerships (eg LCSC)	CRR 2	5	3	4	3	3	Every 3 / 4 years	n/a		Review Governance, Risk and Control (GRC)		✔		✔	✔

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Reference	Auditable Unit	Principal Risks	Inherent Impact	Inherent Likelihood	Inherent Overall	Control Environment	Audit Req't	Ideal Frequency	Change on Risk Score	Last Reviewed/Assurance Level	Commentary	Audit Years				
		Link to Corporate Risk	1-6	1-6	1-6	1-6	1-6			Period		26/27	27/28	28/29	29/30	30/31
Operational Delivery																
D.1	Leisure, Arts and Facilities (see other list) including Community Centres (Bridge, Ballyoran, Enler and Moneyreagh)	CRR 2,7	5	4	5	3	4	Every 1 / 2 years	n/a	23/24 income audit - satisfactory		✔		✔		
D.2	Events Management	CRR 1,2	4	2	3	3	2	Every 4/5 years	n/a	Advisory Review 21/22			✔			
D.3	Community Planning, Community Engagement, PCSP (Mandatory Annual Requirement) & Cultural Services. Good Relations & PEACE programmes	CRR 2,4	5	4	5	3	4	Every 1 / 2 years	n/a	FY 19/20 & 20/21 - PCSP - Satisfactory. FY 19/20 - Peace IV Programme - Advisory. FY 20/21 - Good Relations - Advisory.	PEACE, Good Relations audited annually.	✔	✔	✔		
D.4	Environmental Health, Water Quality & Licensing	CRR 1,2,	5	4	5	4	3	Every 3 / 4 years	n/a	FY 19/20 - Entertainment Licensing - Advisory. FY 21/22 - Entertainment Licensing - Satisfactory. FY23/24 - Health & Safety		✔				
D.5	Cemeteries Administration	CRR 11	4	2	3	3	2	Every 4/5 years	n/a	FY 19/20 - High level review of Cemetries Administration - Advisory. FY 22/23 Cemetaries - satisfactory			✔			
D.6	Safeguarding	CRR 1,2	5	3	4	2	3	Every 3/4 years	n/a	FY 24/25 - Safeguarding - Satisfactory	Service request to audit every two years where resources allow. Any recommendations will be followed up.	✔		✔		
D.7	Building Control & Affordable Warmth	CRR 2,4	4	2	3	3	2	Every 4/5 years	n/a	FY 21/22 - Building Control - Satisfactory.	NA		✔			

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Reference	Auditable Unit	Principal Risks	Inherent Impact	Inherent Likelihood	Inherent Overall	Control Environment	Audit Req't	Ideal Frequency	Change on Risk Score	Last Reviewed/Assurance Level	Commentary	Audit Years				
		Link to Corporate Risk	1-6	1-6	1-6	1-6	1-6			Period		26/27	27/28	28/29	29/30	30/31
Operational Delivery																
D.8	Domestic Waste & Commercial Waste	CRR 10	5	3	4	2	3	Every 3/4 years	n/a	Ref – 2223-17 reported to the G&A in November 2025 - Satisfactory			✔			✔
D.9	Waste Disposal and Recycling	CRR 10	5	3	4	2	3	Every 3/4 years	n/a	See D.8		✔				
D.10	Street Cleansing		5	3	4	3	3	Every 3/4 years	n/a				✔			
D.11	Planning Development Management. Planning Enforcement.	CRR 2,4,	5	4	5	3	4	Every 1/2 years	n/a	Planning currently being reviewed in 24/25			✔		✔	
D.12	Local Development Plan	CRR 2,4	5	4	5	2	4	As required	n/a							
D.12	Economic Development, Regeneration and Tourism	CRR 2,4,9	5	3	4	3	3	Every 4/5 years	n/a	FY 19/20 - Tourism - Satisfactory.			✔			
D.13	Registration	CRR 2,6	4	2	3	3	2	Every 4/5 years	n/a	FY 19/20 - Registration - Satisfactory.			✔			
D.14	Fleet Manangement	CRR 1,4,9	5	3	4	3	3	Every 3/4 years	n/a	Last reviewed 25/26					✔	

4. Indicative Annual Internal Audit Plan 2026/2027

Internal Audit is responsible for the provision of an independent and objective opinion to the Chief Executive, CMT and the Governance and Audit Committee on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control.

The opinion provided by Internal Audit is based on the satisfactory completion of audit work set out in the annual Internal Audit Plan. This opinion is also used to inform the Council's Annual Governance Statement. The five-year Strategic Internal Audit Plan 2026-2031 and available audit resources has informed the development of the 2026/27 Internal Audit Plan.

The proposed Internal Audit Plan includes provision for:

- Work from previous years not completed by 31 March 2026.
- Follow up audits for any 2025/26 limited audits where required.
- Planned assurance work as scheduled in the five-year strategic plan.
- Annual mandatory audit requirements such as PCSP.
- Information gathered from Internal Control Questionnaires and NIAO checklists and the co-ordination of the Corporate . Assurance Framework Tracker
- Service requests identified through the consultation process with the Corporate Management Team.
- Corporate provision and contingency for reactive advice and consultancy work and new emerging risks.
- Completion of various NIAO annual year end questionnaires.
- Co-ordination of the council's annual governance statement.
- Attendance at various working groups on an advisory basis and Internal Auditor Practitioner Group.
- Provision for planning, section management, quality assurance, CMT and G&A reporting.
- Identifying training needs within the Internal Audit team.

It is particularly important in the current environment that the annual Internal Audit Plan is flexible and allows for the service to be pro-active in supporting management in the consideration of control issues relating to new or emerging risks. Therefore, there is a budget for contingency built into the Operational Audit Plan. This will ensure we remain focused on the key areas and are reflective of the level of services being delivered, auditing the right areas at the right time.

In line with good practice and to ensure compliance with the Public Sector Internal Audit Standards the internal audit plan will be reviewed on a regular basis throughout the year and may be adjusted in response to changes in the Council's business, risks, systems and controls. Any such required changes to the plan will be submitted to and agreed by the Chief Executive and approved by the Governance and Audit Committee. Changes will be drawn to the Committee's attention as part of the quarterly progress report.

The following table sets out the internal audit work planned. Quarterly timings may be subject to change for operational reasons as per advice by the service and to allow in-year risks identified to be prioritised.

Draft

Draft Internal Audit Operational Plan for 2026/27

ANA Ref.	Audit Ref	Auditable Unit	Type of Review	Sponsor	Budget Total	Actual Total	Variance	Status	Commentary	Quarterly Timings			
										Q1	Q2	Q3	Q4
Previous Year audits b/fwd.													
		25/26 audits still in progress as at 31/03/26			40		40		Contingency to allow audit reviews currently in progress to be finalised by June G&A Committee Meeting.	✔			
Sub-total of Previous Years audits b/fwd. (A)					40	-	40						
Resources - Financial													
A1.6	26-27-01	Grants (others)	**Assurance**	DF&CS	40	-	40		Checking of various other grants such as LUF as and when required during the year. To include UKSPF fund for 26/27, increased resource budget to take account of increased grant checks. Also Future City Fund property grant programme.		✔	✔	✔
A1.3	26-27-02	Finance System - Capital Accounting and Fixed Assets	**Assurance**	DF&CS	20	-	20		New system review surrounding Capital Accounting		✔		
Resources - Organisational Development													
A1.8	26-27-03	Payroll	**Assurance**	DODI	20		20		Scope to be decided				

Draft Internal Audit Operational Plan for 2026/27

ANA Ref.	Audit Ref	Auditable Unit	Type of Review	Sponsor	Budget Total	Actual Total	Variance	Status	Commentary	Quarterly Timings			
Resources - Other													
A3.1	26-27-04	Commissioning, Procurement & Contract Management	**Assurance**	DRG	20	-	20		Single Tender Agreements and threshold compliance		✔	✔	✔
A3.4	26-27-05	Cyber Security	**Assurance**	DODI	20		20		Scope to be agreed with service				
A3.8	26-27-06	Capital Project Process	**Advisory**	DRG	10		10		Advisory on new process being implemented		✔		
Governance													
B.1	26-27-07	Data Governance	**Advisory**	DODI/DF&CS	5	-	5		Continued attendance at the Information Governance Working Group in an advisory capacity. Provides assurance to areas being addressed by senior	✔	✔	✔	✔
B.2	26-27-08	Grievance Policy	**Advisory**	CEO	10		10		Review policy and compliance			✔	
B.5	26-27-09	BCP & Risk Management (Deep Dive)	**Assurance**	CEO	30	-	30		To be considered by G&A Committee. Services to carry out deep dive with Internal Audit providing assurance on the internal controls surrounding area of review.			✔	
Transformation & Change													
C.2	25-26-10	Capital Project Management	**Assurance**	DRG	20	-	20		Capital project to be decided				✔

Draft Internal Audit Operational Plan for 2026/27

ANA Ref.	Audit Ref	Auditable Unit	Type of Review	Sponsor	Budget Total	Actual Total	Variance	Status	Commentary	Quarterly Timings			
Operational Delivery													
D.3	25-26-11	PEACE	**Assurance**	DL&W	10	-	10		Annual review as part of funding conditions.				✔
D.3	25-26-12	PCSP	**Assurance**	DL&W	10	-	10		Review as part of funding conditions.			✔	
In year contingency													
E.1		Follow-up audits	**Assurance**	IA	20		20		To carry out follow-up of recommendations.	✔	✔	✔	✔
E.2		Contingency available for investigations and in year service requests where risks are identified.	**Assurance/ Advisory**	TBC	40		40		Contingency to allow flexibility for in year service requests and investigations.				
Sub-Total in year assignments(B) - Direct					275	-	275						

Draft Internal Audit Operational Plan for 2026/27

ANA Ref.	Audit Ref	Auditable Unit	Type of Review	Sponsor	Budget Total
Other Audit Team tasks: - Indirect					
G&A & CMT Reporting					30
Annual Governance Statement/Statement of Assurance 6 monthly - Co-ordination					5
Follow up on ICQ's and self assessment checklists					5
Annual Internal Audit Report and Opinion					10
IA Team Skills Training/mandatory and professional CPD					10
G&A Comm - guidance/training					2
Internal Audit Administration/Team meetings/working groups					10
IAPG Meetings, networking and learning best practices					2
NIAO Proper Arrangements Question co-ordinating(Annual)					2
NIAO External Audit queries on IA Reports/Plan etc					2
NIAO Fraud Assessment Questionnaire (Annual)					2
NIAO Audit Strategy/Audit Letter/Annual Report(all Councils)					2
Sub-Total Other Tasks (C)					82
Total (A+B+C)					**397**

Appendix 1: Corporate Risks

Corporate Risks as per Corporate Risk Register as of February 2026

- Risk of serious injury or loss of one or more lives due to Council negligence resulting in legal, financial, and reputational damage.
- Inability to respond to Command, Control & Co-ordination arrangements, or concurrent emergencies due to increased strain on current resources resulting in impact on current resilience. Emergency Plan Activated.
- Potential to deliver the agreed outcomes of the capital programme because of affordability or changes in third party funding arrangements.
- Failure to deliver balanced budget and longer-term resilience and sustainability.
- Non-compliance with procurement and contract regulations policies and processes resulting in reputational/financial loss and risk of litigation.
- Uncertainty going forward in relation to the arc21 municipal waste disposal contract.
- Risk of insufficient LCCC burial ground capacity within the Council area.
- Poor or inadequate data governance including data sharing agreements resulting in unintended data breach.
- Breach in IT or Cyber-attack resulting in significant outage or data loss.
- Risk of not delivering the DIIB project.
- Potential risk of financial penalties through late or incorrect returns to government agencies.

Appendix 2: Detailed methodology

We have adopted a staged approach to developing the Audit Strategy, Audit Needs Assessment and the Operational Plans as outlined below.

Step 1 – Understand corporate objectives and risks

In developing our understanding of your corporate objectives and risks, we have considered the following:

- Corporate and supporting risk registers.
- Discussion with Directors and Heads of Service with key concerns and risks raised through our consultation process.
- Previous Internal Audit work and results of follow up; and
- Other assurance provision where appropriate.

Step 2 – Define the Audit Universe

In order that our internal audit plan reflects your management and operating structure we have identified the audit universe for Lisburn and Castlereagh City Council made up of several auditable units. Auditable units include functions, processes, systems, products, or locations. Any processes or systems which cover multiple locations are separated into their own distinct cross cutting auditable unit.

Step 3 – Assess the inherent risk

Our internal audit plan should focus on the riskiest areas of the Council. As a result, each auditable unit is allocated an inherent risk rating i.e. how risky the auditable unit is to the overall organisation and how likely the risks are to arise. The inherent risk assessment is determined by:

- mapping the corporate risks to the auditable units
- our knowledge of the Council
- discussion with management regarding the inherent risk for each auditable unit

Likelihood Rating

Impact Rating	6	5	4	3	2	1
6	6	6	5	5	4	4
5	6	5	5	4	4	3
4	5	5	4	4	3	3
3	5	4	4	3	3	2
2	4	4	3	3	2	2
1	4	3	3	2	2	1

Determination of Inherent Risk

We determine inherent risk as a function of the estimated **impact** and **likelihood** for each auditable unit within the audit universe as set out in the tables below.

Impact rating	Assessment rationale
6	Critical impact on operational performance; or Critical monetary or financial statement impact; or Critical breach in laws and regulations that could result in material fines or consequences; or Critical impact on the reputation or brand of the organisation which could threaten its future viability.
5	Significant impact on operational performance; or Significant monetary or financial statement impact; or Significant breach in laws and regulations resulting in large fines and consequences; or Significant impact on the reputation or brand of the organisation.
4	Major impact on operational performance; or Major monetary or financial statement impact; or Major breach in laws and regulations resulting in significant fines and consequences; or Major impact on the reputation or brand of the organisation.
3	Moderate impact on the organisation's operational performance; or Moderate monetary or financial statement impact; or Moderate breach in laws and regulations with moderate consequences; or Moderate impact on the reputation of the organisation.
2	Minor impact on the organisation's operational performance; or Minor monetary or financial statement impact; or Minor breach in laws and regulations with limited consequences; or Minor impact on the reputation of the organisation.
1	Insignificant impact on the organisation's operational performance; or Insignificant monetary or financial statement impact; or Insignificant breach in laws and regulations with little consequence; or Insignificant impact on the reputation of the organisation.

Likelihood rating	Assessment rationale
6	Has occurred or probable in the near future
5	Possible in the next 12 months
4	Possible in the next 1-2 years
3	Possible in the medium term (2-5 years)

Step 4 – Assess the strength of the control environment

To effectively allocate internal audit resources, we also need to understand the strength of the control environment within each auditable unit. This is assessed based on:

- Knowledge of the Council's governance, risk management and performance monitoring arrangements.
- information obtained from other assurance providers such as our external auditors, other external reports within the Corporate Assurance Framework Tracker; and
- the outcomes of previous internal audit reviews.

Step 5 – Calculate the audit requirement rating

The inherent risk and the control environment indicator are used to calculate the audit requirement rating. The formula ensures that our audit work is focused on areas of with high reliance on controls or a high residual risk.

Control design indicator

Inherent Risk Rating	1	2	3	4	5	6
6	6	5	5	4	4	3
5	5	4	4	3	3	n/a
4	4	3	3	2	n/a	n/a
3	3	2	2	n/a	n/a	n/a
2	2	1	n/a	n/a	n/a	n/a
1	1	n/a	n/a	n/a	n/a	n/a

Step 6 – Determine the audit plan.

The risk appetite determines the frequency and scope of internal audit work at each level of audit requirement. Auditable units may be reviewed annually, or between two to five years within the audit five-year cycle.

Step 7 – Other considerations that impact Internal Audit resource.

Take account of additional audit requirements placed upon internal audit service such as the mandatory National Fraud Initiative, fraud investigations and attendance on working groups for advisory purposes.

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