

# 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 Complaints Report - Q3 2022/23

▢ *Item 1 - Complaints Report Q2.pdf* *Page 1*

▢ *Appendix 1 Q3 Complaints 2022 -2023 (Amended).pdf* *Page 3*

### 3.2 Performance Improvement Objectives, Case Studies & Associated KPIs - 3rd Quarter Review

▢ *Report - PIO Casestudios KPIs Q3.pdf* *Page 13*

▢ *Appendix I Quarter 3 monitoring.pdf* *Page 16*

▢ *Appendix II Q3 Performance KPIs.pdf* *Page 33*

### 3.3 Draft Performance Improvement Objectives & Projects 2023-24

▢ *PI Objectives (report).pdf* *Page 40*

▢ *Appendix I Performance Improvement Objectives & Projects for 23 24.pdf* *Page 43*

## 4.0 REPORT BY HEAD OF FINANCE

### 4.1 Delegated Authority for Signing Annual Accounts in June 2023

▢ *G&A March 2023 - delegated authority.pdf* *Page 45*

## 5.0 REPORT BY INTERNAL AUDIT MANAGER

### 5.1 Governance and Audit Committee Self-Evaluation Outcome Report

▢ *GA Committee Self-evaluation Report (Front Cover).pdf* *Page 48*

▢ *GA Self Evaluation Report 22-23 Appendix.pdf* *Page 51*

## 5.2 NIAO Audit Strategy for 2022/23

- ▢ *G&A March 2023 Audit Strategy (Front Cover).pdf* *Page 73*
  
- ▢ *Cara McCrory 070323.pdf* *Page 75*
  
- ▢ *LCCC Audit Strategy 2022-23.pdf* *Page 76*

## 6.0 REPORT BY RISK OFFICER

### 6.1 Corporate Risk Register

- ▢ *G&A Corporate Risk Register Report GREY.pdf* *Page 96*
  
- ▢ *Appendix I Corporate Risk Dashboard.pdf* *Page 99*

## 7.0 CONFIDENTIAL BUSINESS - "IN COMMITTEE"

### 7.1 REPORT BY INTERNAL AUDIT MANAGER

#### (i) Internal Audit Progress Report

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

- ▢ *Front Cover - IA Progress Report G&A REDACTED.pdf* *Page 100*
  
- ▢ *IA Progress Report Final - G&A REDACTED.pdf* *Page 102*

#### (ii) Draft Audit Strategy 2023-2026/Draft Internal Audit 2023/24 Operational Plan

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

- ▢ *Front Cover - Audit Strategy - 2023-24 Operational Plan REDACTED.pdf* *Page 148*
  
- ▢ *Audit Strategy 2023 - 2026 - 2023-24 Operational Plan REDACTED.pdf* *Page 150*

## 8.0 ANY OTHER BUSINESS



# Governance & Audit Committee

## 13th March 2023

**Report from:**

Performance Improvement Officer

### Item for Noting

**TITLE:** Complaints Report – Q3

**Background and Key Issues:**

- Attached under **Appendix I** is a comparative report taken from the Council’s Customer Care System. This report details the number of comments, complaints and compliments in Quarter 3 (October - December inclusive) of 2022/23.
- This report is presented for consideration and scrutiny as appropriate.

**Recommendation:**

It is recommended that Members note the appended report.

**Finance and Resource Implications:**

N/A

### Screening and Impact Assessment

**1. Equality and Good Relations**

Has an equality and good relations screening been carried out on the proposal/project/policy?  No

**If no, please provide explanation/rationale**

N/A

If yes, what was the outcome?:

**Option 1**  
Screen out  
without mitigation

**Option 2**  
Screen out with  
mitigation

**Option 3**  
Screen in for  
a full EQIA

**Rationale for outcome/decision (give a brief explanation of any issues identified including mitigation and/or plans for full EQIA or further consultation)**

**Insert link to completed Equality and Good Relations report:**

**2. Rural Needs Impact Assessment:**

Has consideration been  
given to Rural Needs?

Has a Rural Needs Impact  
Assessment (RNIA) template been  
completed?

**If no, please given explanation/rationale for why it was not considered necessary:**

**If yes, give brief summary of the key rural issues identified, any proposed actions to address or mitigate and include the link to the completed RNIA template:**

**SUBJECT TO PLANNING APPROVAL:**

If Yes, "This is a decision of this Committee only. Members of the Planning Committee are not bound by the decision of this Committee. Members of the Planning Committee shall consider any related planning application in accordance with the applicable legislation and with an open mind, taking into account all relevant matters and leaving out irrelevant consideration".

**APPENDICES:**

**HAS IT BEEN SUBJECT TO CALL IN TO DATE?**

If Yes, please insert date:

# Customer Care Report

## Q3

1st October –  
31st December 2022

Lisburn & Castlereagh City Council

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### 1.0 Customer Care Analysis

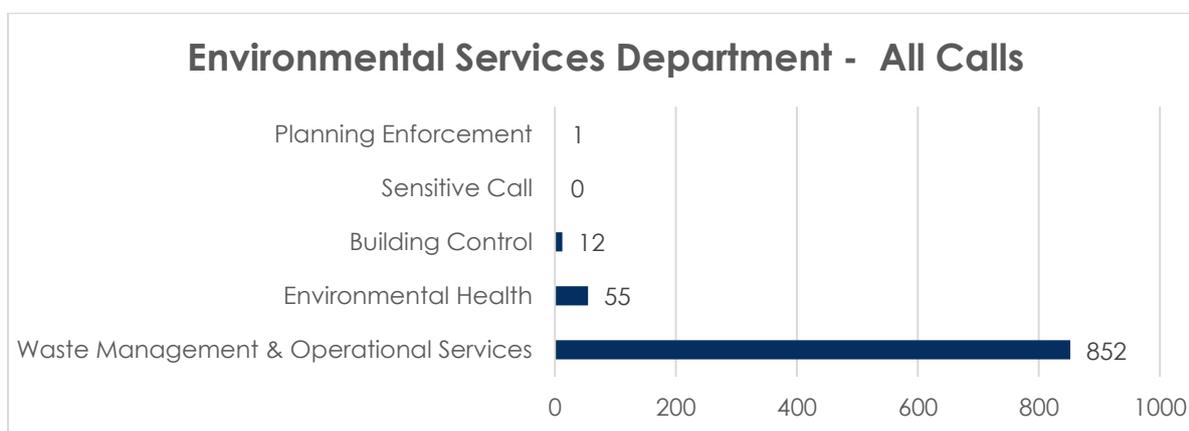
| Call Type          | Q4 2021-2022 | Q1 2022-2023 | Q2 2022-2023 | Q3 2022 -2023 |
|--------------------|--------------|--------------|--------------|---------------|
| Service Requests   | 825          | 947          | 670          | 698           |
| Complaints         | 155          | 292          | 179          | 166           |
| Compliments        | 43           | 49           | 36           | 42            |
| Comments           | 40           | 52           | 89           | 139           |
| <b>TOTAL CALLS</b> | <b>1063</b>  | <b>1340</b>  | <b>974</b>   | <b>1045</b>   |

Customer Care calls increased between Q2 and Q3 by 71. Complaints however decreased by 13 to 166. Comments received through Customer Care increased by 50 to 139 (56.2%). Compliments also increased in Q3 by 6 to 42.

### 1.1 Analysis of Customer Care Calls in Q3 per Department

| Department                   | Comments   | Complaints | Compliments | Service Requests | TOTAL       |
|------------------------------|------------|------------|-------------|------------------|-------------|
| C.E. Office                  | 0          | 0          | 0           | 0                | 0           |
| Environmental Services       | 112        | 104        | 7           | 697              | 920         |
| Finance & Corporate Services | 1          | 8          | 9           | 0                | 18          |
| Leisure & Community          | 23         | 40         | 22          | 0                | 85          |
| Service Transformation       | 3          | 14         | 4           | 1                | 22          |
| Non Council                  | 0          | 23         | 0           | 0                | 23          |
| <b>TOTAL</b>                 | <b>139</b> | <b>189</b> | <b>42</b>   | <b>698</b>       | <b>1068</b> |

### 1.2 A breakdown of calls received for the Environmental Services Department is as follows:

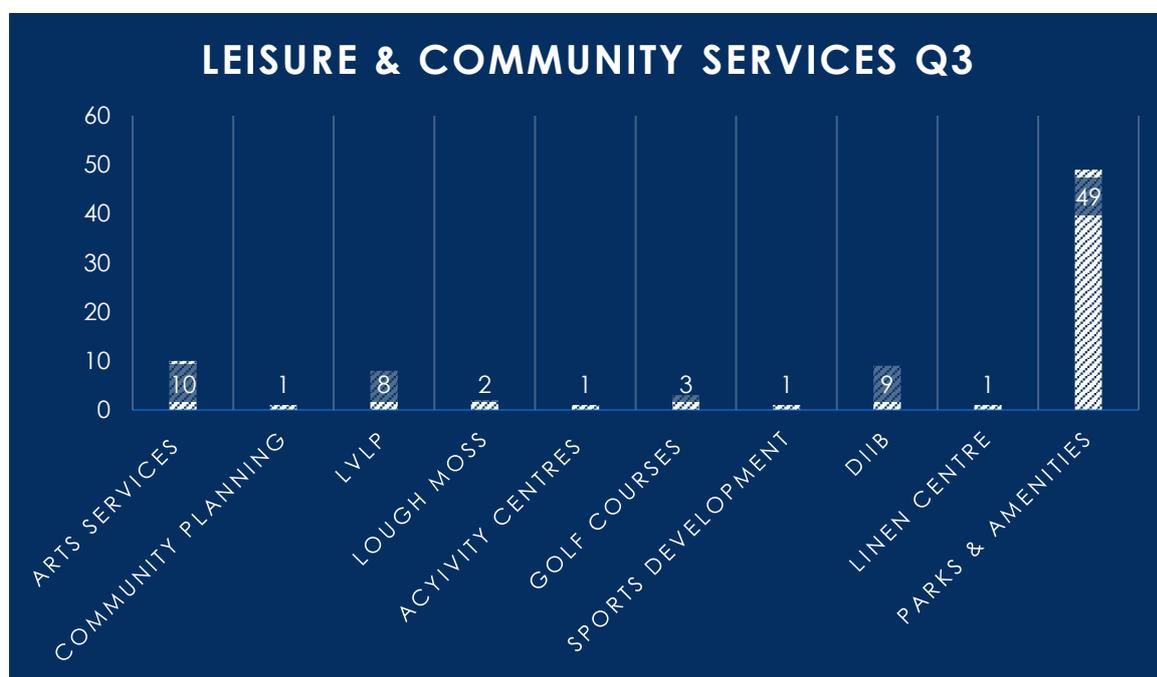


Overall **920** Customer Care calls were logged to Environmental Services, 852 of these were for Waste Management and Operational Services. A total of 788 calls were in relation to Domestic Refuse Collection; the three main reasons for these calls were missed bins during collection, bins going missing and damage to bins. Information from Environmental Services shows that there is no clear reason as to why the bins sustain damage during collection.

All correspondence that was received by Customer Care in relation to the Industrial Action was categorised as a comment within Domestic Refuse Collection. During Q3, mainly October there were 104 calls logged. There were a further 59 telephone calls received that were in relation to the Industrial Action. These were not logged to the Customer Care System as they were dealt with at the time.

There were 55 calls logged for Environmental Health. The main categories continue to be; fly tipping and dog control with a number of Service Requests also logged under off street parking, public health & housing, noise, air quality, pollution, animal welfare, graffiti, litter and pest control. The majority of calls received for Environmental Health continue to be through the Reportall App.

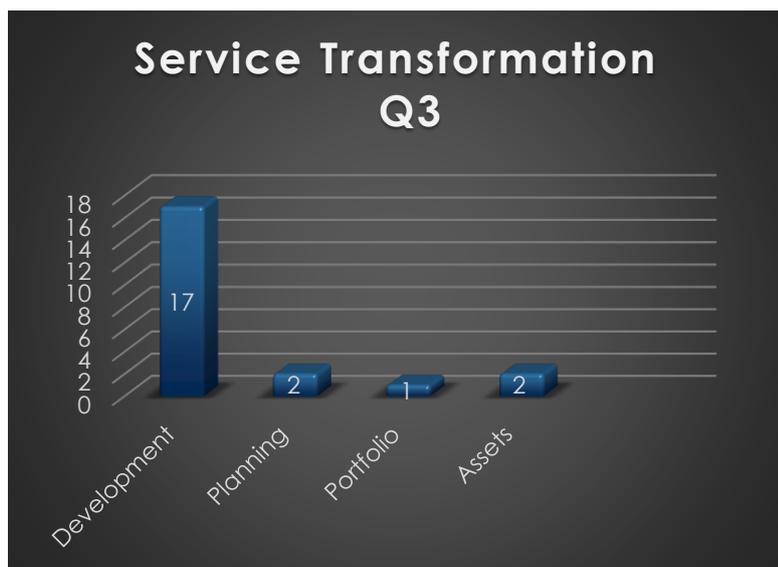
**1.3 A breakdown of calls received for Leisure & Community Wellbeing is as follows:**



Within the Leisure & Community Wellbeing Department, Parks & Amenities continue to receive the majority of calls (**49**). However, there were only 15 complaints and these were in relation to Blaris Cemetery, Barbour Playing Fields, Wallace Park, Warren Gardens Bowling Green, Castle Gardens, Moira Demesne, Dromara Lagan Park and Hydebank. Dundonald International Ice

Bowl received a total of 9 calls, only 4 of these were complaints and they related to ice skating. LVLP received 8 calls, all were complaints in relation to bookings, the leisure waters, customer service, Vitality and maintenance. There were 10 calls logged for the Arts Service, 7 of these were complaints and in relation to recent events, ticketing, parking permits and administration.

**1.4 A breakdown of calls received for Service Transformation is as follows:**



**22** calls were logged under Service Transformation, the majority (17) were logged for Economic Development. 11 of the calls were complaints in relation to the Christmas Lights and music, the Christmas Light Show, Hillsborough Forest, Carryduff, other events and baby changing facilities. 4 compliments were logged for

Hillsborough Forest and recent events. 2 comments were logged in relation to the redevelopment of Carryduff Shopping Centre and the provision of disabled toilet facilities. 1 complaint was logged for Planning with 1 comment. 2 complaints were logged for Assets in relation to Christmas Light repairs.

**1.5 A breakdown of calls received for Finance & Corporate Services were all within the Corporate Communications and Administration Service Unit as follows:**

| Q3                       |          |            |             |                  |           |
|--------------------------|----------|------------|-------------|------------------|-----------|
| Area                     | Comments | Complaints | Compliments | Service Requests | Total     |
| Corporate Communications | 0        | 6          | 0           | 0                | 6         |
| Registration             | 0        | 1          | 6           | 0                | 7         |
| Member Services          | 0        | 1          | 0           | 0                | 1         |
| Centre Management        | 1        | 0          | 3           | 0                | 4         |
| <b>TOTAL</b>             | <b>1</b> | <b>8</b>   | <b>9</b>    | <b>0</b>         | <b>18</b> |

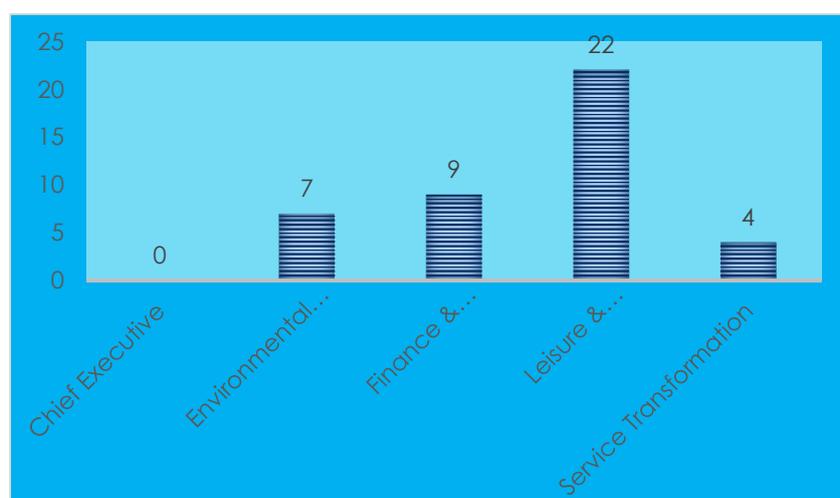
The 8 complaints were varied and in relation to a number of operational issues. The 9 compliments received were in relation to events/conferences at LVI and excellent customer service.

### 2.0 Complaints Analysis

|                                       | Q4 2021/2022 | Q1 2022/2023 | Q2 2022/2023 | Q3 2022/2023 |
|---------------------------------------|--------------|--------------|--------------|--------------|
| Chief Executive                       | 0            | 0            | 0            | 0            |
| Environmental Services                | 118          | 89           | 105          | 104          |
| Finance & Corporate Services          | 2            | 3            | 4            | 8            |
| Leisure & Community Wellbeing         | 30           | 56           | 55           | 40           |
| Service Transformation                | 3            | 144          | 15           | 14           |
| <b>LCCC Complaints Total</b>          | <b>155</b>   | <b>292</b>   | <b>179</b>   | <b>166</b>   |
| Non Council Complaints                | 33           | 50           | 43           | 23           |
| <b>Total inclusive of Non Council</b> | <b>188</b>   | <b>342</b>   | <b>222</b>   | <b>189</b>   |

The number of complaints received during Q3 fell again for the second quarter in a row to 166.

### 3.0 Compliments



There were 42 compliments received during Q3. More than 50% of the compliments received were within Leisure & Community Services, specifically Parks & Amenities in relation to grounds maintenance, events and Bio-Diversity.

Dundonald International Ice Bowl received 5 compliments in Q3 in relation to the Ice Rink, Ten Pin Bowling and Indiana-land. The majority of compliments

received within Finance & Corporate Services were for excellent customer service provided by Registration.

A few examples of the compliments received were as follows:

### **ENVIRONMENTAL SERVICES**

*I have just seen the binmen in Hillhall estate today. They are doing a great job of getting rid of weeks of built up refuse, smiling and working hard at the same time. I hope people appreciate them now in a way they haven't before. Pass on my thanks but not my name thank you guys!. 14/10/22*

### **ENVIRONMENTAL SERVICES**

*An elderly lady had recently fallen and hurt her back and was unable to bring the bin out. She was waiting for the team to arrive but they had already passed her house. She went outside and called and waved and one of the crew came back and she explained what had happened. She thinks the employees name is Ryan. Not only did he go round the back and get her bin, he did the same the next collection without having to be asked. She wants her gratitude passed on to Ryan. 23/11/22*

### **FINANCE & CORPORATE SERVICES**

*Good Afternoon – Peggy Maloney attended a show in the Island Hall on Saturday evening and she rang to say that we have the nicest, kindest and most helpful staff – She said that she is 92yrs old and she was assisted into the building and helped to her seat and was extremely well looked after – She knows that most people contact to complain but she really wanted to pass on her thanks - She would like me to pass her comments on up to the top of the chain as she was so impressed by the staff. 17/10/22*

## FINANCE & CORPORATE SERVICES

*I would like to say that we were extremely pleasant and nice with us. From Frank who greeted us as soon as we walked in to the cleaning Lady who kindly brought us up to the registrar's office to the registrar herself. We can't flaw anything and do have to say how good our experience was. Would love this to be passed on to the staff. 11/11/22 Cannot fault any part of our day, the ladies went above and beyond to make sure it went so smooth, I really can't thank them enough. 11/11/22*

## LEISURE & COMMUNITY SERVICES

*Went to the lightshow and fireworks display in Wallace park on Thursday had a great time staff were brilliant, attractions were great for kids and big kids alike well done to all who contributed to a great night out it brightened up my week regards. 31/10/22*

## LEISURE & COMMUNITY SERVICES

*Dear sirs, I want to compliment the staff employed at the Lisburn Museum. I was a member of a 20 strong group who visited the premises on Tuesday morning 18th October. What a beautiful well preserved building. All the staff did great job showing us around, explaining the history of the building. We were also educated in the various processes involved in the production of fine Irish linen. The demonstrations were both fascinating and illuminating. The staff fielded lots of questions, answering them fully and graciously. Please convey my personal thanks for this unique look back in admiration at the achievements of our ancestors. 14/11/22*

## SERVICE TRANSFORMATION

*I just want to put on record that I admire and support all the sculptural artworks displayed at Hillsborough Forest. They are surprising, thought-provoking and unique. I do hope LCC will not bow to pressure from a minority of narrow-minded individuals to have any of them removed simply because they cannot appreciate art. 24/10/22*

**SERVICE TRANSFORMATION**

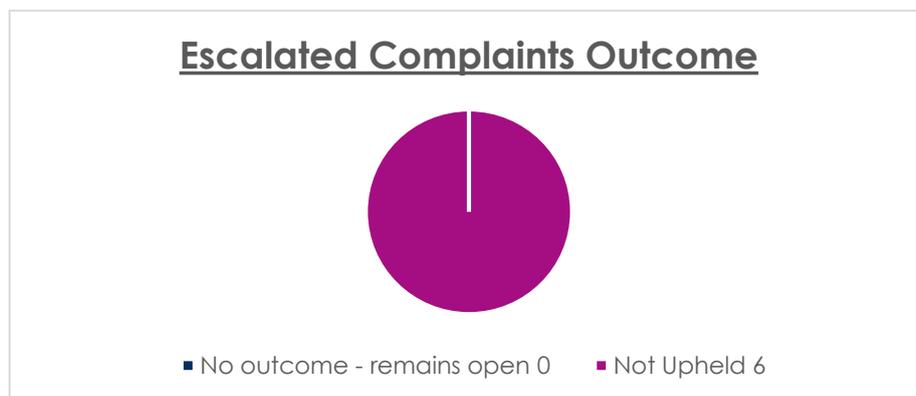
*Hi Melanie, I would like to thank you and the whole team that was involved in the Christmas at the Castle event. Hats off it was a fantastic success. It gave us as local traders a very needed boost in these trying and testing times. It's was so good to interact with some of our regular customers as well as the opportunity to show our wares to new potential customers. Every one of the customers we had were saying how good it was , we even had customers from America and Canada who were home visiting their family's saying how great the event was. We sold out every night, over the 3 nights we sold over 600 burgers , 300kilo of chips and 1200 cocktail sausages and 6kilo of Christmas stuffing, and we could have sold more !!. Thank you again to everyone involved the whole LCCC team were so attentive every 30 mins someone came up asking if everything was ok or if we needed anything. Roll on 2023. 28/11/22*

**4.0 REPORTALL APP**

There were 50 calls logged to Customer Care that were received through use of the ReportAll App. The most common reasons for reported incidents on the app continue to be fly tipping and dog fouling. Other calls received were in relation to animal welfare, litter bins needing emptied, street cleansing/sweeping, litter, reports of dead animals, anti-social behaviour, graffiti, noise pollution, facilities damaged and abandoned cars. This continues to be a well-used method of communication for the public.

**5.0 ESCALATED COMPLAINTS**

There were 6 complaints escalated to Stage 2 – Director Level in Q3. All of these complaints have now been responded too and closed off with the outcome 'not upheld'.



There were 2 complaints escalated to Stage 3, Ombudsman in Q3.

| Reference      | Date Escalated                 | Directorate                  | Complaint                                      | Outcome           |
|----------------|--------------------------------|------------------------------|--|-------------------|
| CC Ref. 047555 | 6 <sup>th</sup> December 2022  | Service Transformation       | Planning                                       | Awaiting decision |
| CC Ref. 051395 | 21 <sup>st</sup> December 2022 | Finance & Corporate Services | Reimbursement for Waste Collection during I.A. | Awaiting decision |

There was 1 complaint closed at Stage 3, Ombudsman in Q3.

| Reference      | Date Escalated                 | Directorate            | Complaint             | Outcome                      |
|----------------|--------------------------------|------------------------|-----------------------|------------------------------|
| CC Ref. 049836 | 6 <sup>th</sup> September 2022 | Service Transformation | 'Go For It' Programme | No further action – 02/12/22 |

## **6.0 CUSTOMER SATISFACTION SURVEY**

Customer Satisfaction Surveys ask the customer to rate their communication with LCCC in relation to the handling of their complaint, it is not about the outcome of their complaint. During Q3 there were **85** surveys sent out with a return of **12**.

| DEPARTMENT             | EXCELLENT | GOOD     | ACCEPTABLE | POOR     | TOTAL     |
|------------------------|-----------|----------|------------|----------|-----------|
| CHIEF EXECUTIVE        | 0         | 0        | 0          | 0        | 0         |
| ENVIRONMENTAL SERVICES | 5         | 1        | 1          | 2        | 9         |
| LEISURE & COMMUNITY    | 2         | 1        | 0          | 0        | 3         |
| SERVICE TRANSFORMATION | 0         | 0        | 0          | 0        | 0         |
| <b>TOTAL</b>           | <b>7</b>  | <b>2</b> | <b>1</b>   | <b>2</b> | <b>12</b> |

When customers receive their Satisfaction surveys they are asked for a one word reply. Excellent, Good, Acceptable and Poor. On occasion they will also attach a comment with their response. (Overleaf are some examples of these comments.)



**“Local Authority's staff are always polite and helpful. Please don't replace them by some irritating software.” 02/11/22**



**“I rate it as Excellent, issue resolved and all good since. Thanks. B Kirk” 28/11/22**



**“Thank you for your feedback request. My feedback for Communication is 'Excellent'. I was contacted by 3 staff Members (Ross Gillanders; Head of Parks, Allistair Hamilton and Michael Thompson both from Billy Neill Park). Responses were timely, polite, helpful and personal. Well done to all concerned Regards Kerry” 30/11/22**



## Governance & Audit Committee

13<sup>th</sup> March 2023

### Report from:

Performance Improvement Officer

### Item for Noting

**TITLE:** Performance Improvement Objectives, Case Studies & Associated KPIs – 3<sup>rd</sup> Quarter Review

### Background and Key Issues:

1. Attached under **Appendix I**, and **Appendix II** is two reports: The first is a quarterly monitoring document on all the projects that will demonstrate improvement against the 2022/23 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 2022 inclusive.
2. The second report from the 'Performance Management System' details the Performance Improvement Key Performance Indicators (KPIs) results for the period October - December 2022 inclusive. There are 27 Performance Indicators for this financial year; 17 KPIs have been achieved by the end of December, therefore 100% of our Performance Improvement KPIs scheduled for completion at the end of Q3 have been achieved. The remaining 10 KPIs will be measured at the end of the financial year.
3. These reports are presented for consideration and scrutiny as appropriate.

### Recommendation:

It is recommended that Members note and approve the appended reports.

**Finance and Resource Implications:**

## Screening and Impact Assessment

### 1. Equality and Good Relations

Has an equality and good relations screening been carried out on the proposal/project/policy?

**If no, please provide explanation/rationale**

If yes, what was the outcome?:

|  |                                 |   |                                 |  |                                 |
|--|---------------------------------|---|---------------------------------|--|---------------------------------|
| <b>Option 1</b><br>Screen out without mitigation | <input type="text" value="No"/> | <b>Option 2</b><br>Screen out with mitigation | <input type="text" value="No"/> | <b>Option 3</b><br>Screen in for a full EQIA | <input type="text" value="No"/> |
|--|---------------------------------|---|---------------------------------|--|---------------------------------|

**Rationale for outcome/decision (give a brief explanation of any issues identified including mitigation and/or plans for full EQIA or further consultation)**

**Insert link to completed Equality and Good Relations report:**

### 2. Rural Needs Impact Assessment:

|  |                                 |   |                                 |
|--|---------------------------------|---|---------------------------------|
| Has consideration been given to Rural Needs? | <input type="text" value="No"/> | Has a Rural Needs Impact Assessment (RNIA) template been completed? | <input type="text" value="No"/> |
|--|---------------------------------|---|---------------------------------|

**If no, please given explanation/rationale for why it was not considered necessary:**

N/A

**If yes, give brief summary of the key rural issues identified, any proposed actions to address or mitigate and include the link to the completed RNIA template:**

**SUBJECT TO PLANNING APPROVAL:**

If Yes, "This is a decision of this Committee only. Members of the Planning Committee are not bound by the decision of this Committee. Members of the Planning Committee shall consider any related planning application in

accordance with the applicable legislation and with an open mind, taking into account all relevant matters and leaving out irrelevant consideration”.

**APPENDICES:**

**Appendix I** - a quarterly monitoring document including case studies of improvement for the period October - December 2022 inclusive  
**Appendix II** details the KPI results for the period October - December 2022 inclusive

**HAS IT BEEN SUBJECT TO CALL IN TO DATE?**

No

If Yes, please insert date:



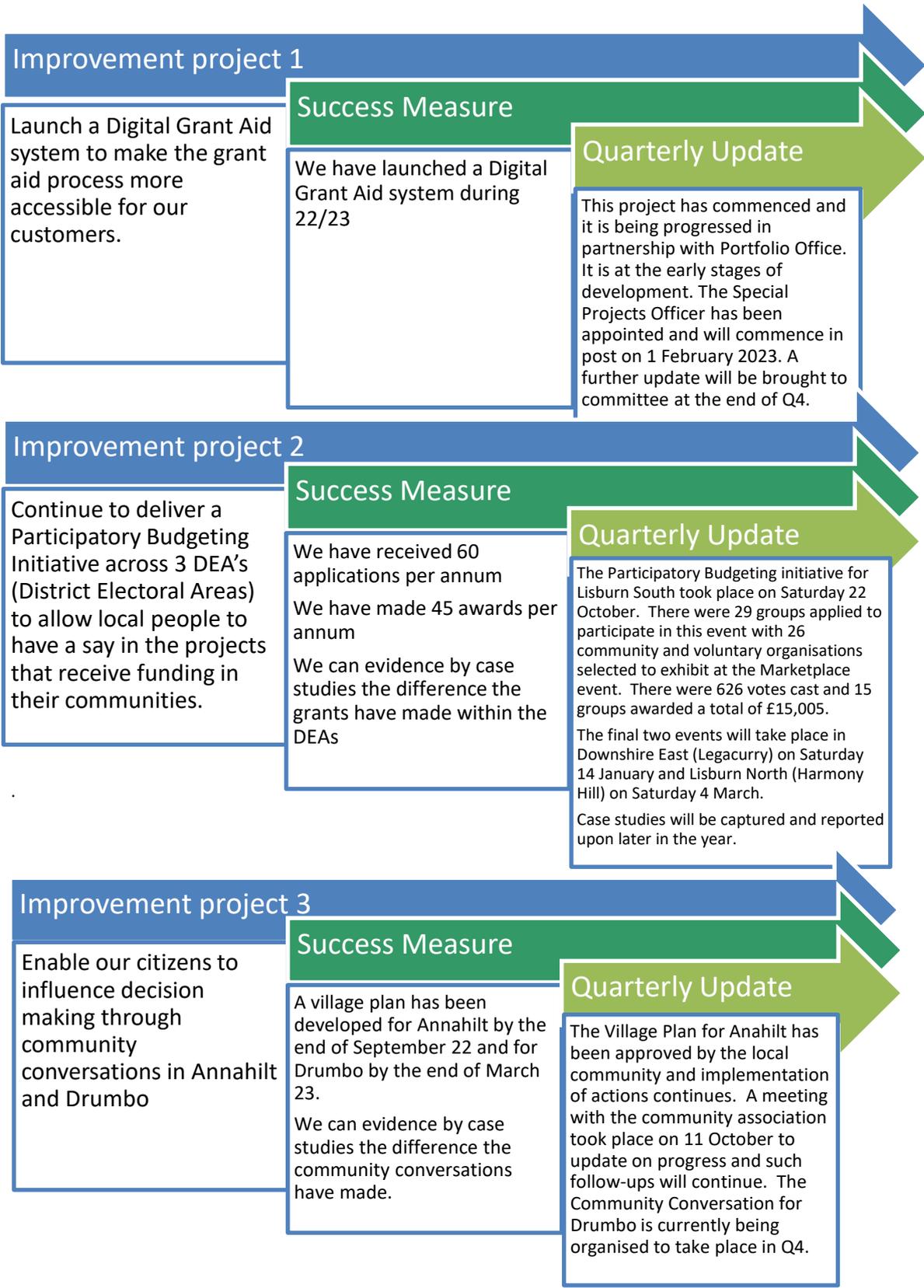
## **Performance Improvement Objectives 2022/23**

### **Quarter 3, 2022/23**



### Performance Improvement Objective (1)

We will continue to improve our citizen engagement methods and ensure accessible processes for contacting the Council.



**Improvement project 4**

Gather customer and user data through surveys/focus groups to assess the quality and accessibility of the online services provided by the Environmental Service’s Directorate during 2021/22 and consider opportunities for an improved customer experience.

**Success Measure**

We have carried out Customer Engagement during Q2

We have reported on outcomes from customer engagement and detail any improvements made or recommended by end of March 23.

**Quarterly Update**

Customer engagement took place during Q2.

Usage of online services has been analysed during Q3 and continues to increase. Detail is included overleaf.

Customer engagement is being analysed during Q3 & Q4 to enable recommendations and detail of improvements to be made by end of March 23.

**Improvement project 5**

Improve the digital information available through the Council’s website relating to Entertainment Licensing and Events Management so as to provide accessible guidance for customers.

**Success Measure**

We have provided Entertainment licensing online by the end of June 2022.

We have provided Entertainment licensing guidance online and reviewed it annually.

We have carried out research on accessibility to this information and reported on the outcomes by the end of March 23.

We have provided Events guidance online and reviewed it annually.

**Quarterly Update**

Entertainment Licensing guidance was provided online during Q1 and will be reviewed annually and updated if required.

### Objective 1 2022/23

**We will continue to improve our citizen engagement methods and ensure accessible processes for contacting the council**

#### Outcomes contributing to our Community Plan/Corporate Plan

- Public services are enhanced through co design and co-production
- Community ownership and management of local assets and facilities
- We feel a sense of belonging in our local neighbourhoods
- There is participation and volunteering in public and community life, arts, culture and sports by people of all backgrounds

#### What difference did we make?

|  |  |
|--|--|
| Performance Improvement<br>Project 1<br>Q3 outcomes  | Feedback and Testimonials  |
| This project has commenced and it is being progressed in partnership with Portfolio Office. It is at the early stages of development.  | This project has commenced and is being progressed in partnership with Portfolio Office. It is at the early stages of development. The Special Projects Officer has been appointed and will commence in post on 1 February 2023.   |
| Performance Improvement<br>Project 2<br>Q3 outcomes  | Feedback and Testimonials  |
| Three dates have been confirmed for the Participatory Budgeting Initiatives in each of the following 3 DEA's:<br><br><u><b>Lisburn South</b></u> - 22 October 2022<br><u><b>Downshire East</b></u> – 14 January 2023<br><u><b>Lisburn North</b></u> - 4 March 2023   | The Participatory Budgeting initiative for Lisburn South took place on Saturday 22 October. There were 29 groups applied to participate in this event with 26 community and voluntary organisations selected to exhibit at the Marketplace event. There were 626 votes cast and 15 groups awarded a total of £15,005.<br>The final two events will take place in Downshire East (Legacurry) on Saturday 14 January and Lisburn North (Harmony Hill) on Saturday 4 March.<br>Case studies will be captured and reported upon later in the year. |
| Performance Improvement<br>Project 3<br>Q3 outcomes  | Feedback and Testimonials  |
| The Village Plan for Annahilt has been approved by the local community and implementation of actions continues. A meeting with the community association took place on 11 October to update on progress and such follow-ups will continue. The Community Conversation for Drumbo is currently being organised to take place in Q4. | <i>Casestudies of the impact of this will be captured and reported upon later in the year.</i>   |

| Performance Improvement Project 4<br>Q3 outcomes   | Feedback and Testimonials   |
|--|---|
| <p><b>Building Control.</b> Building Control. 4 Online Services have been operational through Q3.</p> <p>Online Building Notice (BN) Applications:</p> <ul style="list-style-type: none"> <li>• 258 online BN applications received</li> <li>• Equates to 76% of total BN applications (in Q3)</li> </ul> <p>Online Regularisation (RG) Applications:</p> <ul style="list-style-type: none"> <li>• 97 online RG applications received</li> <li>• Equates to 68% of total RG applications (in Q3)</li> </ul> <p>Online Property Certificate (PC) Applications:</p> <ul style="list-style-type: none"> <li>• 272 online PC applications received</li> <li>• Equates to 51% of total RG applications (in Q3)</li> </ul> <p>Online requests for Building Regulation Inspections:</p> <ul style="list-style-type: none"> <li>• 0 requests were made on line (in Q3) pending IT provider revisions to improve customer experience. This service has been updated by our service provider and the improved function will be operational for Q4</li> </ul> <p>Environmental Health – All 3 Online Services have been operational throughout Q3:</p> <p>Online Funeral Director Portal:</p> <ul style="list-style-type: none"> <li>• 114 burial applications received through the Portal.</li> <li>• Equates to 84% of burial applications received by the Service Unit in Q3.</li> </ul> <p>Noise App:</p> <ul style="list-style-type: none"> <li>• 25 service requests received via the Noise App.</li> <li>• Equates to 25% of requests for service relating to noise received by the Service Unit in Q3.</li> </ul> <p>Online Dog Licensing:</p> <ul style="list-style-type: none"> <li>• 2093 online dog licence applications processed.</li> <li>• Equates to 71% of dog licences issued by the Service Unit in Q3.</li> </ul> <p>Waste Management and Operational Services had 1,375 ‘Binformation’ subscribers during Q1 this has grown in Q2 &amp; Q3 to 3,966 an increase of 2,591.</p> <p>The Building Control service developed methods of engagement to obtain customer feedback, including:</p> <ul style="list-style-type: none"> <li>• The development of a smart-survey to be used in Q3 and on Social Media using a link to those having used the online portal is currently being developed with our IT provider. A manual telephone questionnaire is currently being utilised to engage with online customers.</li> <li>• Developing Customer Forums and Focus Groups to explore customer needs and satisfaction levels for on line service provision</li> </ul> <p>The Environmental Health Unit developed methods of engagement to obtain customer feedback, including:</p> <ul style="list-style-type: none"> <li>• The development of a smart survey to be used in Q3/Q4 on the Council’s Social Media platform and a link to those having used the online portal is currently being investigated with our software provider.</li> <li>• Developing Customer Forums and Focus Groups to explore customer needs and satisfaction levels for online service provision.</li> </ul> | <p>The following feedback, comments and improvement suggestions were noted &amp; collated by the Building Control &amp; Environmental Health representatives involved:</p> <p><b>Solicitors Forum</b></p> <p><u>User Experience:</u><br/>Solicitors identified a high level of satisfaction with the online property certificate submission service &amp; its development</p> <p><u>User Comments:</u><br/>This service was essential during the Covid 19 lockdown period when we had to work from home<br/>An excellent initiative that we now use in our everyday business<br/>When can other Councils provide this service online?<br/>Fast, efficient &amp; very useful in carrying out Local Authority searches<br/>A really great improvement to the service delivery</p> <p><u>User improvement suggestions</u><br/>Review &amp; improve the knowledge of suspense accounts<br/>Attaching the map images can be difficult<br/>Include the address of the property certificate on the receipt email<br/>Consider the development of a drop down box to request additional information when applying for a property certificate</p> <p><b>Architects Forum</b></p> <p><u>User Experience:</u><br/>Architects expressed a high level of satisfaction with the Building Notice on line provision.<br/>However, a full complement of those Architects attending identified that on line plan submission had the greatest potential to improving the on line services provided by LCCC</p> <p><u>User Comments</u><br/>The Building Notice on line service is excellent for small works.<br/>The service is very user friendly, quick and easy &amp; very efficient</p> <p><u>User improvement suggestions</u><br/>The development of an on line plan submission service would be very welcome &amp; would greatly improve working effectiveness<br/>Solicitors will not always accept digital approvals &amp; want hard copy signed documentation<br/>On line plan submissions would be very useful for small scale jobs that require a full plans application<br/>The on line service should be inclusive of approval. There is no point in having a digital service that requires printing at its completion<br/>This service would benefit from having reference numbers &amp; passwords for easy access for applicants<br/>This service would benefit from having a pop up help section<br/>As per the NIE provision, it would be useful to receive a job tracker email at the completion of each stage<br/>An example of good practice is Gloucester Council who provide a positive on line experience with digital drawing submission &amp; only final hard copy drawings when the works are approved</p> |

| Performance Improvement Project 4<br>Q3 outcomes   | Feedback and Testimonials  |
|--|--|
| <p>The Building Control and Environmental Health Services carried out a review and assessment of the responses and recommendations resulting from Q2 customer forums to identify the customer user experience of the online services provided. Customer forums were segmented by service interaction and included:</p> <ul style="list-style-type: none"> <li>• Conveyancing solicitors</li> <li>• Architects</li> <li>• Developers, contractors and home owners</li> </ul> <p>The Building Control and Environmental Health Services will continue to assess and implement service improvements and recommendations that were identified and are possible during Q4</p> <p>Waste Management and Operational Services issued a customer feedback survey to 1,375 'Binformation' subscribers in Q2 asking for feedback on the Binformation e-zine, the Binformation section of the Council website and asking if customers would like to engage with the corporate development of a new, more user-friendly and accessible website.</p> <p>Customers were also asked if there was anything additional they would like to see on the Binformation website and responses will be analysed to see if further improvements can be made.</p> | <p><b>Developers, Agents and Homeowner Forum</b></p> <p><u>User Experience:</u><br/>Customers identified a very high level of user satisfaction with the on line services identified. The ability to conduct business &amp; make applications from the office/home was considered to be a very efficient &amp; effective development from LCCC</p> <p><u>User Comments:</u><br/>The ability to submit multiple Building Notice applications on line at the same time &amp; to pay electronically is an excellent service &amp; a great time saving outcome<br/>The on line Regularisation service was fantastic given the need to get a fast turnaround when the works could be inspected &amp; approved prior to a house sale<br/>Excellent use of resources by LCCC that provide efficient outcomes... well done!<br/>The on line service was easy to use &amp; helped me progress my application very smoothly<br/>Dog licensing on line is a great service. It saved me a lot of time &amp; was extremely easy to use<br/>I was worried when I was made aware that I had to make an application to Building Control. However, I was able to make my application, request my inspection &amp; receive my completion certificate electronically. This was a great service</p> <p><u>User improvement suggestions</u><br/>Make the website page easier to find the service required<br/>Identify the ability to ask for an on line inspection more prominent<br/>Expand the on line ability to make an application to more services</p> <p>121 responses were received by Waste Management and Operational Services with the following feedback:</p> <ul style="list-style-type: none"> <li>• 100% of respondents indicated they found getting holiday collection dates via the Binformation Newsletter useful</li> <li>• 91.74% of respondents had used the Binformation section on the council website within the past 6 months.</li> <li>• 82.5% of respondents said it was very easy or easy to find the information they needed on the website.</li> </ul> |

| Performance Improvement Project 5<br>Q2 outcomes  | Feedback and Testimonials   |
|---|---|
| <p>Entertainment Licensing guidance has been provided online and will be reviewed annually and updated if required.</p> <p>An internal audit was completed in 2021/2022, finalised on 31/05/2022 with a number of actions. These actions include the production of guidance to be made available online to customers. This is being developed and progressed during the 2022/2023 year.</p> | <p>When a review of this guidance has been carried out a further information will be provided to this Committee at a future date.</p> |

### Performance Improvement Objective (2)

We will continue to deliver Council led activities that seek to maintain and improve physical and mental wellbeing of our citizens

**Improvement project 1**

**Success Measure**

Investigate the impact of the Vitality Household Membership to determine if it has made a positive impact on member's physical and mental wellbeing

We have presented an infographic report by the end of September 22.

We review and evaluate our findings by the end of December 22.

**Quarterly Update**

Initial infographic report was received in draft format in late September.

Independent research concluded with focus groups at the end of October 2022. Final report pending and expected January 2023.

LCCC led customer focus groups and mystery visits to take place prior to March 2023, will provide additional customer research with the findings used to shape the Service Improvement Plan and identify opportunities for improved customer experience. Feedback to customers will be indicated through 'You Said We Did' and 'Planned Improvements'.

**Improvement project 2**

**Success Measure**

Improve the physical, mental and emotional wellbeing of our citizens through a number of programmes which include; developing skills in horticulture, physical activity programmes and understanding the benefits of healthy eating.

We have provided 30 CSAW programmes with 450 participants by the end of March 23.

We have provided 20 Woodland programmes and 20 Horticulture programmes with 500 participants by the end of March 23.

We have provided 5 Biodiversity projects with 100 participants by the end of March 23.

**Quarterly Update**

**Summary of Q3 Council led activities that seek to maintain and improve physical and mental wellbeing of our citizens**

**Qtr 3 Summary CSAW Project October - December 2022**

|                        |     |
|------------------------|-----|
| Total C-SAW programmes | 23  |
| Total participants     | 710 |
| Total Under 18 years   | 490 |
| Total 18-59 years      | 141 |
| Total Over 60s         | 67  |

**Woodland & Horticulture Programmes**

The number of woodland programmes is 20

The number of horticultural programmes is 15

The total number of participants is 672

**Biodiversity Project October - December 2022**

|                             |     |
|-----------------------------|-----|
| Total Biodiversity projects | 12  |
| Total participants          | 422 |

## Objective 2 2022/23

**We will continue to deliver Council led activities that seek to maintain and improve physical and mental wellbeing of our citizens**

### Outcomes contributing to our Community Plan / Corporate Plan

- We live healthy, fulfilling and long lives
- Good health will no longer be dependent on where we live or what income we have
- Older people age actively and more independently to stay well connected
- People of all ages are more physically active more often
- We enjoy good mental health

### What difference did we make? Case Studies

| Performance Improvement Project 1 Q3 outcomes   | Feedback and Testimonials  |
|---|--|
| <p>The consultant Otium was appointed by the end of June 22. Research was completed by the end of September aside from focus groups which had to be postponed due to impact of the Industrial Action. There were 1510 responses to the Vitality survey including 579 non-members. Initial infographic report was received in draft format in late September. <i>Some feedback provided in opposite column.</i></p> <p>Independent research concluded with focus groups at the end of October 2022. Final report pending and expected January 2023. LCCC led customer focus groups and mystery visits to take place prior to March 2023, will provide additional customer research with the findings used to shape the Service Improvement Plan and identify opportunities for improved customer experience. Feedback to customers will be indicated through 'You Said We Did' and 'Planned Improvements'.</p> | <p style="text-align: center;">Vitality Membership Scheme – Feedback Survey 2022</p> <div style="display: flex; flex-wrap: wrap;"> <div style="width: 33%; padding: 5px;"> <p style="text-align: center;"><b>81%</b></p> <p style="text-align: center;">of respondents were attracted to join Vitality as they felt it was <b>'Good Value for Money'</b>.</p>  </div> <div style="width: 33%; padding: 5px;"> <p style="text-align: center;"><b>68%</b></p> <p style="text-align: center;">feel it is much easier to be physical active across the Council area.</p>  </div> <div style="width: 33%; padding: 5px;"> <p style="text-align: center;"><b>86%</b></p> <p style="text-align: center;">of respondents feel the scheme has the potential to encourage people to be more active.</p>  </div> <div style="width: 33%; padding: 5px;"> <p style="text-align: center;"><b>60%</b></p> <p style="text-align: center;">are more aware of the benefits of physical activity.</p>  </div> <div style="width: 33%; padding: 5px;"> <p style="text-align: center;"><b>73%</b></p> <p style="text-align: center;">of respondents feel due to Vitality they/their family will be able to continue to be physically active in the <b>long term</b>.</p>  </div> <div style="width: 33%; padding: 5px;"> <p style="text-align: center;"><b>61%</b></p> <p style="text-align: center;">feel it is easier for their family to do physical activities together.</p>  </div> <div style="width: 33%; padding: 5px;"> <p style="text-align: center;"><b>68%</b></p> <p style="text-align: center;">are more confident they can be healthier through activities available in the Vitality membership scheme.</p>  </div> </div> |

## Vitality Membership Scheme – Feedback Survey 2022 – Testimonials

"After retiring the thing I missed most was the social aspect of being in work i.e conversing/socialising with different people! Soon after taking out Vitality membership and doing the different classes on offer it wasn't long until I met new friends which filled in the void left after retiring. This is something I value very much for mental well-being."

"I have spent months in front of a computer learning software development and I was getting heavy and unfit and depressed. The Vitality membership has given me and my family a way to be together that benefits our long term health and helps keep us on track for our goals"

"Having reached 67, I had 2 years of being diagnosed with clots in my lungs and felt old really quickly. I was overweight and when I had finished my medical treatment for the clots promised myself to get more active. I had only talked about it but never took any action. Then my son said he had booked himself and me into a swimming session and I nearly died, too old, too fat not the right costume etc etc etc all the excuses I could think of as to why I shouldn't go. My son was very good and didn't take no for an answer. He helped me in and out of the pool that day and never said anything negative as to how I looked or my old fashioned dress like costume. He kept saying this will start you and it was then I looked up the aqua fit classes and later joined Vitality for easy booking online. I have now lost 2 stone and try to go every week and am looking at other classes I might try. "

"We initially took out the Vitality Membership as my wife was exploring becoming more active. She was keen to go to a gym where she wouldn't know other people due to a lack of confidence after having our first baby. When we explored the membership we realised how as a family we would have access to so many activities that we would be so much more engaged with each other. Over the past 2 years our family has grown and we now have 3 children. The membership continues to be a vital part of our monthly outgoings and with such a variety of activities we can keep the kids active both physically and socially for a reasonable cost. It has been harder for myself and wife to use the facilities for the gym and classes owing to family life but we definitely see a return to both in time. Other than that we have been absolutely delighted with our membership"

"I have a job that can be very physically, mentally and emotionally demanding. Having a Vitality Membership allows me to access resources that support me to maintain my physical and mental health. I see using this service as an act of self-care. The benefits of being able to access facilities to be physically active in such a flexible and comprehensive way makes it easier for me to incorporate fitness into my lifestyle."

Performance Improvement Project 2 Q3 outcomes

Feedback and Testimonials

**Summary of Q3 Council led activities that seek to maintain and improve physical and mental wellbeing of our citizens**

**Q3 Summary CSAW Project October – December 2022**

|                        |     |
|------------------------|-----|
| Total C-SAW programmes | 23  |
| Total participants     | 710 |
| Total Under 18 years   | 490 |
| Total 18-59 years      | 141 |
| Total Over 60s         | 67  |

Parks & Amenities

A lot of great work has taken place up to the end of Q3 to improve the physical, mental and emotional wellbeing of our citizens through a number of programmes.

**CSAW Activities - October - December 2022**

Schools Horticulture Programme

We continued on with our schools horticulture programme after having attended two Primary Schools in September. During October/November we attended a further 5 Primary Schools as well as 2 Nursery Schools who we provided with two horticulture sessions each (14 sessions in total). The sessions was delivered by the Conservation Volunteers. The sessions changed depending on age of the children, facilities and weather. Activities included in the sessions we provided was working in poly tunnels, weeding, planting, arts & crafts and bug hunts.

**Maghaberry Primary School**



**5<sup>th</sup> and 17<sup>th</sup> October at Bells Lane Allotments**



**Central Primary School**



**10<sup>th</sup> October School Visit**



**St Josephs Primary School Carryduff**



**12<sup>th</sup> October School Visit**



**Pond Park Nursery**



**24<sup>th</sup> October School Visit**



Performance Improvement Project 2 Q3 outcomes

Feedback and Testimonials

St Colman's Primary School



26<sup>th</sup> October School Visit



Meadow Bridge Primary School



15<sup>th</sup> November School Visit



CSAW Physical Activity Programmes

During this quarter we ran –

- 8 week Pilates course for over 60's at Lough Moss
- 6 week Self Defence course for Stepping Stones at Lagan Valley Leisureplex
- 6 week Self Defence course for Ravenhill Day Centre at Lough Moss
- 6 week Suspension Training Circuit for over 60's at Lough Moss



Over 60's Pilates and Stepping Stones Self Defence Class.



**Woodland & Horticulture Programmes**

The number of woodland programmes is 20  
The number of horticultural programmes is 15  
The total number of participants is 672

Horticulture Programmes

**Orchardville** finished off their 8 week programme with us on the 9<sup>th</sup> November. The group enjoyed doing pumpkin carving as one of their sessions over the Halloween period.



Other Activities run by CSAW

**Falls Prevention Roadshow** – On the 20<sup>th</sup> October we ran a roadshow for over 60's at Lough Moss that included talks on nutrition that will help prevent falls, home safety to prevent falls and physical activity to help prevent falls. The PSNI also delivered a talk on how to protect yourself from scams.



Performance Improvement Project 2 Q3 outcomes

Feedback and Testimonials



**Public Pumpkin Carving** – We ran two Pumpkin carving sessions at Bells Lane Allotments on 31<sup>st</sup> October. There was a huge demand, we had 56 attend over the two sessions. We hid the pumpkins round the allotment and the children had great fun trying to locate them before picking out which design they wanted to try and replicate.

**Public Christmas Wreath Making** – We ran two wreath making sessions at Bells Lane on 14<sup>th</sup> and 15<sup>th</sup> December. Again like the Pumpkin carving there was a huge demand for this. We asked for donations to the Mayors charity for this workshop and raised £115.



**Woodland programmes**

Two local companies chose to have a volunteer day with ourselves at Derriaghy Glen. The first was Survitec in Dunmurray who attended with members of their accounting team and took part in volunteer work at Derriaghy Glen. The tasks included removing laurel, removing Ivy from trees, chipping cutback laurel and litter picking areas where Laurel was cleared 13/10/2022 (18 participants).



Secondly Capita, who had all been working at home for the past two years, met to take part in a volunteer day also at Derriaghy Glen. The team removed laurel to allow us to plant the Area in the future with native more environmentally friendly species of shrub and tree 10/11/2022 (16 participants).

Physical and social activity in the fresh air with colleagues that haven't met in 2 years seemed to be a great recipe for a good work bounding session while also helping the environment.

Two volunteer sessions, from our volunteer network, one session collecting acorns from Moira Demesne to grow in our tree nursery 07/11/2022 (4 participants) and one session cutting back laurel at Derriaghy Glen 17/11/2022 (9 participants).

Two bird ringing sessions with four different school classes aged 8-10 took place in Moira Demesne and Hillsborough Forest Park 28/11/2022 & 30/11/2022 (each session had 60 participants with a total of 120).



The teacher and staff really enjoyed the experience and LCCC staff were thankful of the opportunity to be involved.

Performance Improvement Project 2 Q3 outcomes

Feedback and Testimonials

Two nature walks took place with four different school classes aged 8-10 in Moat Park and Wallace Park 29/11/2022 & 01/12/2022 (each session had 60 participants with a total of 120). Below is part of an email received from Brooklands school following their visit to our park.



*'On behalf of the Primary Six classes at Brooklands Primary School, I'd like to thank you and your staff for inviting us to the Moat Park in Dundonald today as part of Tree Week. We received a warm welcome from Stephen and James ahead of our Nature Walk and they went out of their way to ensure that the needs of our children were met throughout the visit. Your wildlife experts Aiden and Debbie had a lovely rapport with the P6s and the children certainly enjoyed the whole experience as we learned about the native trees, birds, bats and wildlife in our local area. Please pass on our thanks to your team for organising such a fantastic morning.'*



Two classes from two different schools attended Wallace Park for a nature walk. Pupils from Friends prep and Old Warren primary school came together to explore the wildlife on their own doorstep.

Five tree ID walks took place at Moat Park x 2, Wallace park x 2, Moira Demesne and Hillsborough Forest Park 24/11/2022 & 28/11/2022 – 01/12/2022 (104 participants).



'Most informative and enjoyable' was a comment received through email from one of the participants.



A stall was set up for the visit of the Youth Council held at LVI where information was shared with every member of the Youth Council 17/10/2022 (20 participants).

A roadshow took place between 28/11/2022 to 01/12/2022 at four of our green flag parks promoting our project and giving advice to visitors on any relevant topics (total participants wasn't measurable).

**The total number of participants is 411**

**Horticultural programmes**

Eight sessions of bulb planting with Parkview special school, within their newly constructed woodland areas, children aged between 6-12 on 07/11/2022 & 08/11/2022 (total participants of 84). The children and staff really enjoyed the experience while Stephen and James really buzzed off the enthusiasm of the children, great two days had by all.



| Performance Improvement Project 2 Q3 outcomes  | Feedback and Testimonials   |  |
|--|---|--|
| <p><b>Biodiversity Project October - December 2022</b><br/>           Total Biodiversity projects 12<br/>           Total participants 422</p> |  <p><b>The total number of participants is 261</b></p> | <p>Two online sessions and one in person session of floral wreath making delivered to LCCC staff 07/12/2022 &amp; 08/12/2022 (total participants of 63).<br/>           Floral wreath making 3hr sessions x three nights at the Christmas at the castle delivered to members of the public 23-25/11/2022 (total participants of 95).<br/>           Volunteers took part in a bulb planting session at Derriaghy Glen where over 200,000 bulbs were planted to enhance the local biodiversity. Volunteers from South Eastern Regional College attended along with members of our volunteer network 19/12/2022 (total of 19 participants).</p> <p>Details of the <b>BIODIVERSITY</b> Activities that have taken place October - December 2022 are detailed overleaf in the following table.</p> |

| Event        | Date     | Venue                   | Visitor Numbers            | Brief Description  |
|--------------|----------|-------------------------|----------------------------|--|
| 1. Bat Talks | Nov 2022 | Maghaberry PS           | Approx 50 children         | <p>The Biodiversity Officer delivered bat talks with DEA funding, to Nursery and primary school children. The Councils appointed Bat ecologist DR Kerry Kennedy delivered an educational talk on the importance of bats and their protection whilst showing the children an up close look at her preserved bats.</p> |
| 2. Bat Talks | Nov 2022 | Rowandale Integrated PS | Approx 25 children         |    |
| 3. Bat Talks | Nov 2022 | Ballycarrickmaddy PS    | Approx 50 children P3 & P5 |    |
| 4. Bat Talks | Nov 2022 | St Colmans PS           | Approx 25 Children         |  |
| 5. Bat Talks | Nov 2022 | Tonnagh PS              | Approx 25 Children         |  |

|                         |                 |                             |  |  |
|-------------------------|-----------------|-----------------------------|--|--|
| <p>6. Bat Talks</p>     | <p>Nov 2022</p> | <p>Dundonald PS</p>         | <p>4 classes of P5<br/>Approx 100 children</p> |   |
| <p>7. Bat Talks</p>     | <p>Nov 2022</p> | <p>Old Warren PS</p>        | <p>Approx 50 children</p>                      |   |
| <p>8. Bat Talks</p>     | <p>Nov 2022</p> | <p>Holy Trinity Nursery</p> | <p>Approx 50 children</p>                      |   |
| <p>9. Bulb planting</p> | <p>Nov 2022</p> | <p>Old Warren PS</p>        | <p>Approx 15 Children</p>                      |  <p>The Biodiversity Officer was invited to plant bulbs within the school grounds of Old Warren PS.</p> |

|  |                 |                                     |   |  |   |
|--|-----------------|-------------------------------------|---|--|---|
| <p>10. Bulb planting</p>   | <p>Nov 2022</p> | <p>Dundonald PS</p>                 | <p>Approx 10 Children</p>               |    | <p>The Biodiversity Officer was invited to plant some bulbs with the schools gardening club. Bulbs were planted around the fairy trail within Moat Park.</p>  |
| <p>11. Biodiversity talk around the Moat Park wildlife Garden</p>    | <p>Dec 2022</p> | <p>Dundonald PS</p>                 | <p>Approx 10 Children</p>               |   |  <p>The Biodiversity Officer led the gardening club around the wildlife garden explaining about the project and that it has linked with their school since 2015 and how important it is for them to look after their park.</p> |
| <p>12. Planting with Carryduff Regeneration Forum</p>                | <p>Dec 2022</p> | <p>Carryduff Regeneration Forum</p> | <p>6 Group members and 6 LCCC staff</p> |  |  <p>Planting wetland plants, as part of an ongoing community project with Carryduff Regeneration Forum and Parks and Amenities to enhance biodiversity within the Lough Moss site.</p>  |
| <p><b>Oct –Dec 2022</b><br/><b>Total of projects 12 projects</b></p> |                 |                                     |   | <p><b>Oct –Dec 2022</b><br/><b>Total of Participants 422</b></p>                     |   |

# Performance Summary

All

(Type = 'Performance Improvement')

Thursday 2nd of February 2023



Red = Target missed or measure overdue  
 Amber = Measure due but not complete  
 Green = Target met or exceeded  
 Grey = Measure not yet due

|                                      |         |        |
|--------------------------------------|---------|--------|
| Environmental Services               | 3 Green | 1 (Gy) |
| Environmental Health                 | 1 (G)   | 4 Grey |
| Parks & Amenities                    | 7 Green |        |
| Sports Services                      | 5 Green | 1 (Gy) |
| Arts, Culture and Community Services | 1 (G)   | 4 Grey |

| ENVIRONMENTAL HEALTH  |       |  | DUE 30TH JUN 22   |        |        |        |   |        |       |
|---|-------|--|---|--------|--------|--------|---|--------|-------|
| 216 : Entertainment Licensing & Events Guidance Availability of guidance online. <b>Entertainment Licensing guidance available online</b> |       |  | <table border="1"> <tr> <td>TARGET</td> <td>Yes</td> </tr> <tr> <td>ACTUAL</td> <td>Yes</td> </tr> </table> | TARGET | Yes    | ACTUAL | Yes   |        |       |
| TARGET  | Yes   |  |   |        |        |        |   |        |       |
| ACTUAL  | Yes   |  |   |        |        |        |   |        |       |
| <table border="1"> <tr> <td>TARGET</td> <td>Yes</td> </tr> <tr> <td>ACTUAL</td> <td>Yes</td> </tr> </table>                               |       |  | TARGET  | Yes    | ACTUAL | Yes    | <table border="1"> <tr> <td>STATUS</td> <td>Green</td> </tr> </table> | STATUS | Green |
| TARGET  | Yes   |  |   |        |        |        |   |        |       |
| ACTUAL  | Yes   |  |   |        |        |        |   |        |       |
| STATUS  | Green |  |   |        |        |        |   |        |       |
| Notes:  |       |  |   |        |        |        |   |        |       |

| ENVIRONMENTAL HEALTH  |      |  | DUE 1ST APR 23   |        |        |        |  |        |      |
|---|------|--|--|--------|--------|--------|--|--------|------|
| 216 : Entertainment Licensing & Events Guidance Availability of guidance online. <b>Online Entertainment Licensing guidance reviewed annually</b> |      |  | <table border="1"> <tr> <td>TARGET</td> <td>Yes</td> </tr> <tr> <td>ACTUAL</td> <td>No</td> </tr> </table> | TARGET | Yes    | ACTUAL | No   |        |      |
| TARGET  | Yes  |  |  |        |        |        |  |        |      |
| ACTUAL  | No   |  |  |        |        |        |  |        |      |
| <table border="1"> <tr> <td>TARGET</td> <td>Yes</td> </tr> <tr> <td>ACTUAL</td> <td>No</td> </tr> </table>  |      |  | TARGET   | Yes    | ACTUAL | No     | <table border="1"> <tr> <td>STATUS</td> <td>Grey</td> </tr> </table> | STATUS | Grey |
| TARGET  | Yes  |  |  |        |        |        |  |        |      |
| ACTUAL  | No   |  |  |        |        |        |  |        |      |
| STATUS  | Grey |  |  |        |        |        |  |        |      |
| Notes:  |      |  |  |        |        |        |  |        |      |

| ENVIRONMENTAL HEALTH  |      |  | DUE 1ST APR 23   |        |        |        |  |        |      |
|---|------|--|--|--------|--------|--------|--|--------|------|
| 216 : Entertainment Licensing & Events Guidance Availability of guidance online. <b>Customer engagement to assess accessibility to online Entertainment Licensing guidance</b>                |      |  | <table border="1"> <tr> <td>TARGET</td> <td>Yes</td> </tr> <tr> <td>ACTUAL</td> <td>No</td> </tr> </table> | TARGET | Yes    | ACTUAL | No   |        |      |
| TARGET  | Yes  |  |  |        |        |        |  |        |      |
| ACTUAL  | No   |  |  |        |        |        |  |        |      |
| <table border="1"> <tr> <td>TARGET</td> <td>Yes</td> </tr> <tr> <td>ACTUAL</td> <td>No</td> </tr> </table>  |      |  | TARGET   | Yes    | ACTUAL | No     | <table border="1"> <tr> <td>STATUS</td> <td>Grey</td> </tr> </table> | STATUS | Grey |
| TARGET  | Yes  |  |  |        |        |        |  |        |      |
| ACTUAL  | No   |  |  |        |        |        |  |        |      |
| STATUS  | Grey |  |  |        |        |        |  |        |      |
| Notes: Environmental Health are investigating methods of customer engagement to be used during Q4 to ascertain feedback in relation to the access of Entertainment Licensing Guidance online. |      |  |  |        |        |        |  |        |      |

| ENVIRONMENTAL HEALTH   |      |  | DUE 1ST APR 23   |        |        |        |  |        |      |
|--|------|--|--|--------|--------|--------|--|--------|------|
| 216 : Entertainment Licensing & Events Guidance Availability of guidance online. <b>Events guidance available online</b> |      |  | <table border="1"> <tr> <td>TARGET</td> <td>Yes</td> </tr> <tr> <td>ACTUAL</td> <td>No</td> </tr> </table> | TARGET | Yes    | ACTUAL | No   |        |      |
| TARGET   | Yes  |  |  |        |        |        |  |        |      |
| ACTUAL   | No   |  |  |        |        |        |  |        |      |
| <table border="1"> <tr> <td>TARGET</td> <td>Yes</td> </tr> <tr> <td>ACTUAL</td> <td>No</td> </tr> </table>               |      |  | TARGET   | Yes    | ACTUAL | No     | <table border="1"> <tr> <td>STATUS</td> <td>Grey</td> </tr> </table> | STATUS | Grey |
| TARGET   | Yes  |  |  |        |        |        |  |        |      |
| ACTUAL   | No   |  |  |        |        |        |  |        |      |
| STATUS   | Grey |  |  |        |        |        |  |        |      |
| Notes:   |      |  |  |        |        |        |  |        |      |

| ENVIRONMENTAL HEALTH   |      |  | DUE 1ST APR 23   |        |        |        |  |        |      |
|--|------|--|--|--------|--------|--------|--|--------|------|
| 216 : Entertainment Licensing & Events Guidance Availability of guidance online. <b>Online events guidance reviewed annually</b> |      |  | <table border="1"> <tr> <td>TARGET</td> <td>Yes</td> </tr> <tr> <td>ACTUAL</td> <td>No</td> </tr> </table> | TARGET | Yes    | ACTUAL | No   |        |      |
| TARGET   | Yes  |  |  |        |        |        |  |        |      |
| ACTUAL   | No   |  |  |        |        |        |  |        |      |
| <table border="1"> <tr> <td>TARGET</td> <td>Yes</td> </tr> <tr> <td>ACTUAL</td> <td>No</td> </tr> </table>                       |      |  | TARGET   | Yes    | ACTUAL | No     | <table border="1"> <tr> <td>STATUS</td> <td>Grey</td> </tr> </table> | STATUS | Grey |
| TARGET   | Yes  |  |  |        |        |        |  |        |      |
| ACTUAL   | No   |  |  |        |        |        |  |        |      |
| STATUS   | Grey |  |  |        |        |        |  |        |      |
| Notes:   |      |  |  |        |        |        |  |        |      |

| ENVIRONMENTAL SERVICES   |            |  | DUE 30TH JUN 22 |               |                        |
|--|------------|--|-----------------|---------------|------------------------|
| 191 : Online services Impact of the services available online within the Environmental Services Directorate. <b>Usage of the 8 services available online within the Environmental Services Directorate</b> |            |  | TARGET<br>Yes   | ACTUAL<br>Yes | STATUS<br><b>Green</b> |
| TARGET   | Yes        |  |                 |               |                        |
| ACTUAL   | <b>Yes</b> |  |                 |               |                        |
| Notes:   |            |  |                 |               |                        |

| ENVIRONMENTAL SERVICES   |            |  | DUE 30TH JUN 22 |               |                        |
|--|------------|--|-----------------|---------------|------------------------|
| 191 : Online services Impact of the services available online within the Environmental Services Directorate. <b>Development of the customer engagement methods</b> |            |  | TARGET<br>Yes   | ACTUAL<br>Yes | STATUS<br><b>Green</b> |
| TARGET   | Yes        |  |                 |               |                        |
| ACTUAL   | <b>Yes</b> |  |                 |               |                        |
| Notes:   |            |  |                 |               |                        |

| ENVIRONMENTAL SERVICES  |            |  | DUE 30TH SEP 22 |               |                        |
|---|------------|--|-----------------|---------------|------------------------|
| 191 : Online services Impact of the services available online within the Environmental Services Directorate. <b>Customer engagement carried out</b> |            |  | TARGET<br>Yes   | ACTUAL<br>Yes | STATUS<br><b>Green</b> |
| TARGET  | Yes        |  |                 |               |                        |
| ACTUAL  | <b>Yes</b> |  |                 |               |                        |
| Notes:  |            |  |                 |               |                        |

| ENVIRONMENTAL SERVICES  |           |  | DUE 1ST APR 23 |              |                       |
|---|-----------|--|----------------|--------------|-----------------------|
| 191 : Online services Impact of the services available online within the Environmental Services Directorate. <b>Report on outcomes of customer engagement and detail any improvements made or recommended</b> |           |  | TARGET<br>Yes  | ACTUAL<br>No | STATUS<br><b>Grey</b> |
| TARGET  | Yes       |  |                |              |                       |
| ACTUAL  | <b>No</b> |  |                |              |                       |
| Notes:  |           |  |                |              |                       |

| PARKS & AMENITIES   |    | DUE 1ST APR 23 |              |                        |
|---|----|----------------|--------------|------------------------|
| 187 : Biodiversity Projects Number of biodiversity projects delivered during 2022/23. <b>Number of biodiversity projects delivered during 2022/23</b> |    | TARGET<br>5    | ACTUAL<br>27 | STATUS<br><b>Green</b> |
| TARGET  | 5  |                |              |                        |
| ACTUAL  | 27 |                |              |                        |
| <p><b>Notes:</b> Total of 9 projects April –June 2022, Total of 6 projects July - September 2022, Total of 12 projects October - December 2022</p>    |    |                |              |                        |

| PARKS & AMENITIES   |      | DUE 1ST APR 23 |                |                        |
|---|------|----------------|----------------|------------------------|
| 187 : Biodiversity Projects Number of biodiversity projects delivered during 2022/23. <b>Number of participants in the biodiversity projects</b>                    |      | TARGET<br>100  | ACTUAL<br>1258 | STATUS<br><b>Green</b> |
| TARGET  | 100  |                |                |                        |
| ACTUAL  | 1258 |                |                |                        |
| <p><b>Notes:</b> Total of 221 Participants April –June 2022, Total of 615 Participants July - September 2022, Total of 422 Participants October - December 2022</p> |      |                |                |                        |

| PARKS & AMENITIES   |    | DUE 1ST APR 23 |              |                        |
|---|----|----------------|--------------|------------------------|
| 189 : CSAW programmes CSAW programme KPIs. <b>Number of CSAW programmes delivered during 2022/23</b>  |    | TARGET<br>30   | ACTUAL<br>56 | STATUS<br><b>Green</b> |
| TARGET  | 30 |                |              |                        |
| ACTUAL  | 56 |                |              |                        |
| <p><b>Notes:</b> 23 CSAW programmes were delivered in Q1 of 2022/23 10 CSAW programmes were delivered in Q2 of 2022/23 23 CSAW programmes were delivered in Q3 of 2022/23</p> |    |                |              |                        |

| PARKS & AMENITIES  |      | DUE 1ST APR 23 |                |                        |
|--|------|----------------|----------------|------------------------|
| 189 : CSAW programmes CSAW programme KPIs. <b>Number of CSAW programme participants during 2022/23</b>   |      | TARGET<br>450  | ACTUAL<br>1231 | STATUS<br><b>Green</b> |
| TARGET   | 450  |                |                |                        |
| ACTUAL   | 1231 |                |                |                        |
| <p><b>Notes:</b> Q1 - There were 334 participants in the CSAW programmes Q2 - There were 187 participants in the CSAW programmes Q3 - There were 710 participants in the CSAW programmes</p> |      |                |                |                        |

| PARKS & AMENITIES  |    | DUE 1ST APR 23 |              |                        |
|--|----|----------------|--------------|------------------------|
| 213 : Sustainability Projects Woodland & Horticulture programmes.<br>Number of woodland programmes |    | TARGET<br>20   | ACTUAL<br>31 | STATUS<br><b>Green</b> |
| TARGET   | 20 |                |              |                        |
| ACTUAL   | 31 |                |              |                        |
| Notes: 11 programmes have been delivered during Q1 & Q2 20 programmes were delivered during Q3     |    |                |              |                        |

| PARKS & AMENITIES  |    | DUE 1ST APR 23 |              |                        |
|--|----|----------------|--------------|------------------------|
| 213 : Sustainability Projects Woodland & Horticulture programmes.<br>Number of horticulture programmes   |    | TARGET<br>20   | ACTUAL<br>20 | STATUS<br><b>Green</b> |
| TARGET   | 20 |                |              |                        |
| ACTUAL   | 20 |                |              |                        |
| Notes: 5 programmes were delivered during Q1&Q2 these include: 2 x Flower arranging workshops, 3 x hanging basket workshops 15 programmes were delivered during Q3 |    |                |              |                        |

| PARKS & AMENITIES   |      | DUE 1ST APR 23 |                |                        |
|---|------|----------------|----------------|------------------------|
| 213 : Sustainability Projects Woodland & Horticulture programmes.<br>Number of participants   |      | TARGET<br>500  | ACTUAL<br>1169 | STATUS<br><b>Green</b> |
| TARGET  | 500  |                |                |                        |
| ACTUAL  | 1169 |                |                |                        |
| Notes: During Q1&Q2 there were approx 497 participants in the horticulture & woodland programmes During Q3 there were approx 672 participants in the horticulture & Woodland programmes |      |                |                |                        |

| SPORTS SERVICES  |     | DUE 30TH JUN 22 |               |                        |
|--|-----|-----------------|---------------|------------------------|
| 217 : Vitality Household Membership Impact of Vitality Household Membership. <b>Consultant appointed</b> |     | TARGET<br>Yes   | ACTUAL<br>Yes | STATUS<br><b>Green</b> |
| TARGET   | Yes |                 |               |                        |
| ACTUAL   | Yes |                 |               |                        |
| Notes:   |     |                 |               |                        |

| SPORTS SERVICES   |            |  | DUE 30TH JUN 22 |               |                        |
|---|------------|--|-----------------|---------------|------------------------|
| 217 : Vitality Household Membership Impact of Vitality Household Membership. <b>Research carried out</b>  |            |  | TARGET<br>Yes   | ACTUAL<br>Yes | STATUS<br><b>Green</b> |
| TARGET  | Yes        |  |                 |               |                        |
| ACTUAL  | <b>Yes</b> |  |                 |               |                        |
| <p><b>Notes:</b> The consultant Otium was appointed by the end of June 22. Research was completed by the end of September aside from focus groups which had to be postponed due to impact of ongoing Industrial Action. There were 1510 responses to the Vitality survey including 579 non-members.</p> |            |  |                 |               |                        |

| SPORTS SERVICES  |            |  | DUE 30TH SEP 22 |               |                        |
|--|------------|--|-----------------|---------------|------------------------|
| 217 : Vitality Household Membership Impact of Vitality Household Membership. <b>Infographic Report presented</b> |            |  | TARGET<br>Yes   | ACTUAL<br>Yes | STATUS<br><b>Green</b> |
| TARGET   | Yes        |  |                 |               |                        |
| ACTUAL   | <b>Yes</b> |  |                 |               |                        |
| <p><b>Notes:</b> Initial infographic report was received in draft format by the end of September.</p>            |            |  |                 |               |                        |

| SPORTS SERVICES   |            |  | DUE 31ST DEC 22 |               |                        |
|---|------------|--|-----------------|---------------|------------------------|
| 217 : Vitality Household Membership Impact of Vitality Household Membership. <b>Review and evaluation of research</b> |            |  | TARGET<br>Yes   | ACTUAL<br>Yes | STATUS<br><b>Green</b> |
| TARGET  | Yes        |  |                 |               |                        |
| ACTUAL  | <b>Yes</b> |  |                 |               |                        |
| <p><b>Notes:</b> Vitality membership Scheme feedback survey complete. See attached</p>                                |            |  |                 |               |                        |

| SPORTS SERVICES   |            |  | DUE 31ST DEC 22 |               |                        |
|---|------------|--|-----------------|---------------|------------------------|
| 217 : Vitality Household Membership Impact of Vitality Household Membership. <b>Testimonies and customer feedback presented</b> |            |  | TARGET<br>Yes   | ACTUAL<br>Yes | STATUS<br><b>Green</b> |
| TARGET  | Yes        |  |                 |               |                        |
| ACTUAL  | <b>Yes</b> |  |                 |               |                        |
| <p><b>Notes:</b></p>  |            |  |                 |               |                        |

| SPORTS SERVICES  |           |  | DUE 1ST APR 23 |              |                       |
|--|-----------|--|----------------|--------------|-----------------------|
| 217 : Vitality Household Membership Impact of Vitality Household Membership. <b>Consideration of opportunities for an improved customer experience</b> |           |  | TARGET<br>Yes  | ACTUAL<br>No | STATUS<br><b>Grey</b> |
| TARGET   | Yes       |  |                |              |                       |
| ACTUAL   | <b>No</b> |  |                |              |                       |
| <p><b>Notes:</b></p>   |           |  |                |              |                       |

| ARTS, CULTURE AND COMMUNITY SERVICES  |    |  | DUE 1ST APR 23 |        |                       |
|---|----|--|----------------|--------|-----------------------|
| 190 : Participatory Budgeting Participatory Budgeting initiative across 3 DEAs during 2022/23. <b>Number of applications received</b>   |    |  | TARGET<br>60   | ACTUAL | STATUS<br><b>Grey</b> |
| TARGET  | 60 |  |                |        |                       |
| ACTUAL  |    |  |                |        |                       |
| <b>Notes:</b> Three dates have been confirmed for the Participatory Budgeting Initiatives in each of the following 3 DEA's<br>Lisburn South - 22 October 2022 Downshire East - 14th January 2022 Lisburn North - 4th March 2023 |    |  |                |        |                       |

| ARTS, CULTURE AND COMMUNITY SERVICES  |    |  | DUE 1ST APR 23 |        |                       |
|---|----|--|----------------|--------|-----------------------|
| 190 : Participatory Budgeting Participatory Budgeting initiative across 3 DEAs during 2022/23. <b>Number of awards made</b>   |    |  | TARGET<br>45   | ACTUAL | STATUS<br><b>Grey</b> |
| TARGET  | 45 |  |                |        |                       |
| ACTUAL  |    |  |                |        |                       |
| <b>Notes:</b> Three dates have been confirmed for the Participatory Budgeting Initiatives in each of the following 3 DEA's<br>Lisburn South - 22 October 2022 Downshire East - 14th January 2022 Lisburn North - 4th March 2023 |    |  |                |        |                       |

| ARTS, CULTURE AND COMMUNITY SERVICES  |           |  | DUE 1ST APR 23 |              |                       |
|---|-----------|--|----------------|--------------|-----------------------|
| 218 : Grant Aid Digital Grant Aid System. <b>A digital grant aid system has been launched</b> |           |  | TARGET<br>Yes  | ACTUAL<br>No | STATUS<br><b>Grey</b> |
| TARGET  | Yes       |  |                |              |                       |
| ACTUAL  | <b>No</b> |  |                |              |                       |
| <b>Notes:</b>   |           |  |                |              |                       |

| ARTS, CULTURE AND COMMUNITY SERVICES  |            |  | DUE 30TH SEP 22 |               |                        |
|---|------------|--|-----------------|---------------|------------------------|
| 219 : Community Conversations In Anahilt & Drumbo. <b>Village plan developed for Anahilt by end of September 22</b> |            |  | TARGET<br>Yes   | ACTUAL<br>Yes | STATUS<br><b>Green</b> |
| TARGET  | Yes        |  |                 |               |                        |
| ACTUAL  | <b>Yes</b> |  |                 |               |                        |
| <b>Notes:</b> Village Plan and Action Plan have been completed  |            |  |                 |               |                        |

| ARTS, CULTURE AND COMMUNITY SERVICES   |           |  | DUE 1ST APR 23 |              |                       |
|--|-----------|--|----------------|--------------|-----------------------|
| 219 : Community Conversations In Anahilt & Drumbo. <b>Village plan developed for Drumbo by end of March 23</b> |           |  | TARGET<br>Yes  | ACTUAL<br>No | STATUS<br><b>Grey</b> |
| TARGET   | Yes       |  |                |              |                       |
| ACTUAL   | <b>No</b> |  |                |              |                       |
| <b>Notes:</b>  |           |  |                |              |                       |



## Governance & Audit Committee

13<sup>th</sup> March 2023

**Report from:**

Performance Improvement Officer

### Item for Decision

**TITLE:** Draft Performance Improvement Objectives & Projects 23/24

**Background and Key Issues:**

1. Attached under **Appendix I** is a copy of the DRAFT Performance Improvement Objectives and Projects for 2023/234.
2. As Members are aware, the Council must identify Improvement Objectives each year to form part of an annual Performance Improvement Plan in order to meet the requirements of the Local Government Act (NI) 2014. These objectives and projects have been developed and it is planned to carry out a public consultation on these during April and May 2023. 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. Once the plan has been approved by Council it must be published by 30<sup>th</sup> June 2023, to meet the requirements of the legislation.
3. Consideration has been given to an observation by NIAO around the continuation of Performance Improvement Objectives and Projects from previous years. This stated that LCCC should improve comparison with previous year's performance, NIAO acknowledge that many projects were new in 2021-22 and therefore trend analysis could not be performed due to lack of data or comparability. If objectives and projects are continued trend analysis will be improved.

- 4. Outcomes from the consultation exercise during April and May will also be considered when finalising the Performance Improvement Plan for 2023/24.

**Recommendation:**

- 5. It is recommended that Members agree to the Performance Improvement Objectives and Projects for 2023/24.

**Finance and Resource Implications:**

N/A

## Screening and Impact Assessment

### 1. Equality and Good Relations

Has an equality and good relations screening been carried out on the proposal/project/policy? No

**If no, please provide explanation/rationale**

If yes, what was the outcome?:

|  |    |   |    |  |    |
|--|----|---|----|--|----|
| <b>Option 1</b><br>Screen out without mitigation | No | <b>Option 2</b><br>Screen out with mitigation | No | <b>Option 3</b><br>Screen in for a full EQIA | No |
|--|----|---|----|--|----|

**Rationale for outcome/decision (give a brief explanation of any issues identified including mitigation and/or plans for full EQIA or further consultation)**

**Insert link to completed Equality and Good Relations report:**

### 2. Rural Needs Impact Assessment:

|  |    |   |    |
|--|----|---|----|
| Has consideration been given to Rural Needs? | No | Has a Rural Needs Impact Assessment (RNIA) template been completed? | No |
|--|----|---|----|

**If no, please given explanation/rationale for why it was not considered necessary:**

**If yes, give brief summary of the key rural issues identified, any proposed actions to address or mitigate and include the link to the completed RNIA template:**

**SUBJECT TO PLANNING APPROVAL:**

No

If Yes, "This is a decision of this Committee only. Members of the Planning Committee are not bound by the decision of this Committee. Members of the Planning Committee shall consider any related planning application in accordance with the applicable legislation and with an open mind, taking into account all relevant matters and leaving out irrelevant consideration".

**APPENDICES:**

**Appendix I – DRAFT Performance Improvement Objectives & Projects  
2023/24**

**HAS IT BEEN SUBJECT TO CALL IN TO DATE?**

No

**If Yes, please insert date:**



## Performance Improvement Objectives 2023/24 – Proposed Approach

### 1.0 PURPOSE OF REPORT

The purpose of this report is for the Governance & Audit Committee to consider the Performance Improvement Objectives for 2023/24 which will focus on the Council's priorities and the measures of success from the Interim Corporate Plan 21-24.

### 2.0 CONTEXT AND APPROACH

The Council had 2 Performance Improvement Objectives in 2022/23 and they were:

1. We will continue to improve our citizen engagement methods and ensure accessible processes for contacting the Council.
2. We will continue to deliver Council led activities that seek to maintain and improve the physical and mental wellbeing of our citizens.

The **proposed** Performance Improvement Objectives & Projects for 2023/24 are:

- 1. We will continue to improve our citizen engagement and ensure accessible processes for contacting the Council.**
  - a. We will further develop the customer's experience when engaging with Council Services.
  - b. We will enable our citizens to influence decision making through community conversations.
  - c. We will deliver a Participatory Budgeting Initiative across 2 DEA's to allow local people to have a say in the projects that receive funding in their communities.
  - d. We will continue to develop a corporate Digital Grant Aid system to make the grant aid process more accessible for our customers.

**2. We will continue to deliver Council led activities that seek to maintain and improve the physical and mental wellbeing of our citizens.**

- a. We will improve the physical, mental and emotional wellbeing of our citizens through a number of programmes which include; developing skills in horticulture, physical well-being programmes and understanding the benefits of these.
- b. We will respond to local labour market needs through delivery of the Labour Market Partnership programme to provide funding to deliver a range of employability programmes. We aim to support residents within our Council area to achieve relevant qualifications that will enable them to gain employment.

### **3.0 CONSIDERATIONS / OPTIONS**

Continue with the 2 Performance Improvement Objectives from 2022/23

- With proposed new projects for each Improvement Objective
- Number 1 remains a priority for the Council as the customer journey is changing all the time as a result of the pandemic and this is an objective within the Leading Well theme of the Interim Corporate Plan 21-24.
- Number 2 also remains a priority for the Council to continue focussing on mental and physical wellbeing post COVID-19 and this is also an objective within the Health and Wellbeing theme of the Interim Corporate Plan 21-24.

### **4.0 RECOMMENDATION**

It is recommended that Governance & Audit Committee considers and, subject to any amends, approves the proposed Performance Improvement Objectives for 2023/24.



## Governance and Audit Committee

13<sup>th</sup> March 2023

**Report from:**

Head of Finance

### Item for Decision

**TITLE:** Delegated Authority to Governance & Audit Committee to note the Annual Financial Statements 2022/23 and submit to the Northern Ireland Audit Office

**Background and Key Issues:**

1. The Governance and Audit Committee considers the Council's draft Annual Financial Statements prior to submission to the Northern Ireland Audit Office.
2. A Special Governance & Audit Committee will be held on the 29 June 2023 to consider and approve the draft accounts.
3. Delegated authority is sought for the Governance & Audit Committee to note the Council's Annual Financial Statements 2022/23 prior to submission to the Northern Ireland Audit Office for auditing in line with good practice.

**Recommendation:**

It is recommended that approval be sought to delegate authority to the meeting of the Governance & Audit Committee being held on 29 June 2023 for the purpose of noting the Council's Financial Statements 2022/23 and agrees to forward to the Northern Ireland Audit Office accordingly.

**Finance and Resource Implications:**

N/A

## Screening and Impact Assessment

### 1. Equality and Good Relations

Has an equality and good relations screening been carried out on the proposal/project/policy?

**If no, please provide explanation/rationale**

Not applicable

If yes, what was the outcome?:

|  |                                     |   |                                     |  |                                     |
|--|-------------------------------------|---|-------------------------------------|--|-------------------------------------|
| <b>Option 1</b><br>Screen out without mitigation | <input type="text" value="Yes/No"/> | <b>Option 2</b><br>Screen out with mitigation | <input type="text" value="Yes/No"/> | <b>Option 3</b><br>Screen in for a full EQIA | <input type="text" value="Yes/No"/> |
|--|-------------------------------------|---|-------------------------------------|--|-------------------------------------|

**Rationale for outcome/decision (give a brief explanation of any issues identified including mitigation and/or plans for full EQIA or further consultation)**

**Insert link to completed Equality and Good Relations report:**

### 2. Rural Needs Impact Assessment:

|  |                                 |   |                                 |
|--|---------------------------------|---|---------------------------------|
| Has consideration been given to Rural Needs? | <input type="text" value="No"/> | Has a Rural Needs Impact Assessment (RNIA) template been completed? | <input type="text" value="No"/> |
|--|---------------------------------|---|---------------------------------|

**If no, please given explanation/rationale for why it was not considered necessary:**

Not applicable

**If yes, give brief summary of the key rural issues identified, any proposed actions to address or mitigate and include the link to the completed RNIA template:**

**SUBJECT TO PLANNING APPROVAL:**

If Yes, "This is a decision of this Committee only. Members of the Planning Committee are not bound by the decision of this Committee. Members of the Planning Committee shall consider any related planning application in accordance with the applicable legislation and with an open mind, taking into account all relevant matters and leaving out irrelevant consideration".

**APPENDICES:**

**HAS IT BEEN SUBJECT TO CALL IN TO DATE?**

Yes/No

If Yes, please insert date:



## Governance & Audit Committee

13<sup>th</sup> March 2023

Report from:

Internal Audit Manager

### Item for Noting

**TITLE:** Governance & Audit Committee Self Evaluation Outcome Report

**Background and Key Issues:**

The purpose of this report is to summarise the findings from the Committee members' self-evaluation returns.

**Recommendation:**

It is recommended that Members scrutinise and note this report.

**Finance and Resource Implications:**

The resources were available within the existing 2022/23 Internal Audit budget.

### Screening and Impact Assessment

#### 1. Equality and Good Relations

Has an equality and good relations screening been carried out on the proposal/project/policy?

No

**If no, please provide explanation/rationale**

If yes, what was the outcome?:

|   |                                 |  |                                 |   |                                 |
|---|---------------------------------|--|---------------------------------|---|---------------------------------|
| <b>Option 1</b><br>Screen out<br>without mitigation | <input type="text" value="No"/> | <b>Option 2</b><br>Screen out with<br>mitigation | <input type="text" value="No"/> | <b>Option 3</b><br>Screen in for<br>a full EQIA | <input type="text" value="No"/> |
|---|---------------------------------|--|---------------------------------|---|---------------------------------|

**Rationale for outcome/decision (give a brief explanation of any issues identified including mitigation and/or plans for full EQIA or further consultation)**

**Insert link to completed Equality and Good Relations report:**

**2. Rural Needs Impact Assessment:**

|   |                                 |   |                                 |
|---|---------------------------------|---|---------------------------------|
| Has consideration been<br>given to Rural Needs? | <input type="text" value="No"/> | Has a Rural Needs Impact<br>Assessment (RNIA) template been<br>completed? | <input type="text" value="No"/> |
|---|---------------------------------|---|---------------------------------|

**If no, please given explanation/rationale for why it was not considered necessary:**

**If yes, give brief summary of the key rural issues identified, any proposed actions to address or mitigate and include the link to the completed RNIA template:**

**SUBJECT TO PLANNING APPROVAL:**

If Yes, "This is a decision of this Committee only. Members of the Planning Committee are not bound by the decision of this Committee. Members of the Planning Committee shall consider any related planning application in accordance with the applicable legislation and with an open mind, taking into account all relevant matters and leaving out irrelevant consideration".

**APPENDICES:**

**HAS IT BEEN SUBJECT TO CALL IN TO DATE?**

If Yes, please insert date:





**Lisburn &  
Castlereagh  
City Council**

***Governance and Audit Committee  
Self-Assessment  
2022-23***



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## 1. Introduction

The purpose of this report is to inform G&A Members of the collated results of the self-assessment exercise and to draft a proposed Action Plan.

CIPFA guidance on best practice for Audit Committees, as laid down in the “Audit Committees – Practical Guidance for Local Authorities” suggests that an Audit Committee should review its effectiveness on an annual basis. The guidance suggests that a self-assessment questionnaire approach may be utilised. In February 2023 all Members were requested to complete the self-assessment questionnaire and return to Internal Audit who compiled responses. Please see following sections for detail of the result of this exercise.

## 2. Self-Assessment Questionnaire

Completed questionnaires were received from 10 Members which represents 59% of the Committee. Therefore it should be noted that the results do not show a full and complete representation of the Committee. The table in Appendix 1 shows the results of this self-assessment exercise. The Column at the right hand side of Appendix 1 displays the Internal Audits opinion of the assessment questions.

The assessment was divided into four sections consisting of:

1. Audit Committee Purpose and Governance, questions 1-6
2. Functions of the Committee, questions 7-11
3. Membership and Support, questions 12-18
4. Effectiveness of the Committee, questions 19-25

Each question had three options for responses:

- Yes
- Partly
- No

### Section 1: Audit Committee Purpose and Governance

The first section of the questionnaire deals with the purpose and governance of the committee, with questions about the terms of reference, reporting lines, communication of its role and its accountability, and consisted of six questions.

The responses to questions in section 1 were as follows:

- 97% Yes
- 3% Partly

Please see Appendix 1 for more information.

## **Section 2: Functions of the Committee**

This area consisted of five questions and examined the functions of the committee, measured against the CIPFA Position Statement on Audit Committees in Local Authorities and Police. It considered whether the core areas of the Position Statement have been addressed, whether the wider areas have been considered appropriate to be undertaken, and whether there is any evaluation of the fulfilment of the terms of reference.

The responses to questions in section 2 were as follows:

- 96% Yes
- 2% Partly
- 2% No

Please see Appendix 1 for more information.

## **Section 3: Membership and Support**

This section consisted of seven questions and considered the membership and support to the committee, looking at the structure and composition, the effectiveness of the chair, working relationships with internal and external audit, support for training, and administrative support.

The responses to questions in section 3 were as follows:

- 96% Yes
- 1% Partly
- 3% No

Please see Appendix 1 for more information.

## Section 4: Effectiveness of the Committee

The seven questions in this section focused on the effectiveness of the committee, asking whether feedback on its performance has been obtained, if it considers how it adds value to the organisation, and whether there is an action plan to improve any areas of weakness.

The responses to questions in section 4 were as follows:

- 92% Yes
- 4% Partly
- 4% No

Please see Appendix 1 for more information.

## 3. Conclusions and Action Plan

As highlighted above and detailed in Appendix 1, the scores were generally positive in all categories, with only a small number of responses being partly or no (or no response given).

Training was provided to Members of the Governance and Audit Committee in November 2019 covering areas such as:-

- Governance
- Internal Control
- Risk Management
- Performance Improvement
- Key ways the Committee can make a difference
- Self-evaluation/ reporting on effectiveness

The training at that time was well received by members.

Refresher training was due to be provided in September 2022, however due to ongoing industrial action and union consultations taking place members were unable to attend the training.

Training will be arranged for Members at a future date.

**Appendix 1 Summary of Questionnaire Responses**

| Good practice questions                                 | Yes          | Partly | No | Comments provided by Members   | Internal Audit Commentary where applicable                  |
|---|--------------|--------|----|--|---|
| <b>Audit committee purpose and governance</b>           |              |        |    |  |   |
| 1. Does the authority have a dedicated audit committee? | 10<br>(100%) |        |    | <p>Lisburn &amp; Castlereagh City Council has a stand-alone, dedicated and well-established Governance &amp; Audit Committee. I believe the Committee acts effectively as the principal, non-executive, advisory function supporting Elected Members as Those Charged with Governance.</p> <p>The Committee meets regularly at least four times a year. The Committee also meets privately and separately with External Audit and Internal Audit.</p> <p>There may need to be consideration given to how and to whom feedback via the Chairperson is given to internally following closed sessions with the External Audit and Internal Audit. The benefit of a closed session is to allow for free speaking but in order to action any internal change there is a lack of awareness amongst Members as to the steps that should or can be taken thereafter.</p> | Yes, the Governance & Audit Committee – TOR agreed annually |

| Good practice questions   | Yes                  | Partly | No | Comments provided by Members  | Internal Audit Commentary where applicable   |
|---|----------------------|--------|----|---|--|
| <p>2. Does the audit committee report directly to full council?</p>   | <p>10<br/>(100%)</p> |        |    | <p>Under the Council’s Standing Orders and Scheme of Delegated Authority, the Governance &amp; Audit Committee has been established by full Council and is directly accountable to it. All minutes of the Committee’s meetings are brought to full Council and the Chairperson of the Committee has the opportunity to raise any issues for escalation or concern in that forum.</p> <p>It is worthy of note that the Committee’s proceedings are also made available on the Council’s public-facing website and are open to the public when not considering matters of commercial or specific sensitivity.</p> | <p>Yes, Audit Committee minutes are agreed quarterly at Council Meetings.</p>                      |
| <p>3. Do the terms of reference clearly set out the purpose of the Committee in accordance with CIPFA’s Position Statement?</p> | <p>10<br/>(100%)</p> |        |    | <p>Clearly set out.</p> <p>The Committee’s Terms of Reference has been developed and revised where appropriate to ensure it is aligned with CIPFA’s Position Statement.</p>   | <p>Yes, TOR reviewed annually in line with CIPFA best practice (item 4.2.6 on G&amp;A Agenda).</p> |

| Good practice questions   | Yes                  | Partly             | No | Comments provided by Members   | Internal Audit Commentary where applicable   |
|---|----------------------|--------------------|----|--|--|
| <p>4. Is the role and purpose of the audit committee understood and accepted across the authority?</p>              | <p>8<br/>(80%)</p>   | <p>2<br/>(20%)</p> |    | <p>Not sure I can speak for across the authority.</p> <p>Assume this to be the case although no direct evidence.</p> <p>Understood – mostly accepted.</p> <p>Elected Members and Officers have a collective strong understanding of the role of the Governance &amp; Audit Committee and its pivotal role in the corporate risk management of the Council.</p> <p>The Committee is very well attended by Senior Management and is able to call any officer as required while recognising the role of the Chief Executive in relation to operational matters.</p> | <p>Yes</p>   |
| <p>5. Does the audit committee provide support to the authority in meeting the requirements of good governance?</p> | <p>10<br/>(100%)</p> |                    |    | <p>The Committee considers best and good practice across local government, engages constructively with the NI Audit Office and facilitates Elected Member contributions which together support good governance and pursues implementation where improvements are required.</p>   | <p>Yes the LCCC Code of Governance was approved and will be reviewed annually going forward.</p> |

| Good practice questions  | Yes          | Partly | No | Comments provided by Members   | Internal Audit Commentary where applicable  |
|--|--------------|--------|----|--|---|
| 6. Are the arrangements to hold the committee to account for its performance operating satisfactorily?                   | 10<br>(100%) |        |    | The Committee reports to full Council and is led by a Chairperson who receives appropriate training opportunities to ensure it operates well. Elected Members have the benefit of the professional advice provided by qualified individuals from within our own Audit team and the NI Audit Office.<br>The Committee also has been greatly enhanced by the contribution of our Independent Member. | Yes, this self-assessment provides a mechanism for Members to reflect on performance. |
| <b>Functions of the Committee</b>  |              |        |    |  |   |
| 7. Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement? | 10<br>(100%) |        |    | Very thorough reports.<br><br>All come under the committees remit.   | TOR reviewed in June 2021 and is currently being reviewed.                            |
| <ul style="list-style-type: none"> <li>▪ good governance</li> </ul>  | 10<br>(100%) |        |    | Lisburn & Castlereagh City Council benefits from very strong and effective good governance. There is in effective 40 pair of eyes (Elected Members) reviewing reports and monitoring Council operations on a daily basis, public reporting of decision making, minutes provided, and constructive working relationship with Management all within a governance framework which                     | Yes   |

| Good practice questions  | Yes          | Partly | No | Comments provided by Members  | Internal Audit Commentary where applicable |
|--|--------------|--------|----|---|--|
|  |              |        |    | ensures effective and efficient decision-making. Council is also bound by statutory obligations, regulatory matters and is responsive to public feedback freely given by our ratepayers.  |  |
| <ul style="list-style-type: none"> <li>▪ assurance framework, including partnerships and collaboration arrangements</li> </ul> | 10<br>(100%) |        |    | <p>Our Assurance Framework works well and serves the people of Lisburn &amp; Castlereagh effectively. The framework is only ever as good as those who operate within it and I am assured it is central to how the Council does business.</p> <p>As a Member, I am satisfied by way of detailed assurance statements including primarily the annual governance statement that Council properly considered and acts appropriately to all aspects of risk – identifying and implementing any actions required to improve it.</p> | Yes  |
| <ul style="list-style-type: none"> <li>▪ internal audit</li> </ul>   | 10<br>(100%) |        |    | Our Internal Audit resource is currently comprising 2.5 FTE. My understanding is that there is a sector wide shortage of qualified Internal Auditors which has itself been experienced by NI Audit Office in terms of recruitment. The Chief Executive implemented appropriate  | Yes  |

| Good practice questions   | Yes                  | Partly | No | Comments provided by Members   | Internal Audit Commentary where applicable |
|---|----------------------|--------|----|--|--|
|   |                      |        |    | <p>and beneficial arrangements to ensure our Audit function continues to meet its heretofore strong track record of providing assurance to Senior Management and Elected Members.</p> <p>I am assured that Internal Audit supports the Committee well in maintaining our independence, objectivity, performance and professionalism by supporting an effective Internal Audit process. The Committee also promotes the effective use of Internal Audit within the Council's Assurance Framework.</p> |  |
| <ul style="list-style-type: none"> <li>▪ external audit</li> </ul>      | <p>10<br/>(100%)</p> |        |    | <p>NI Audit Office provide a highly professional and consistent service to the Council in its dealings through the Audit Committee. As an Elected Member I have regularly sought and received their assurance that they have the co-operation of Management and staff colleagues in their work.</p>  | <p>Yes</p>                                 |
| <ul style="list-style-type: none"> <li>▪ financial reporting</li> </ul> | <p>10<br/>(100%)</p> |        |    | <p>I have a high level of confidence in our existing financial reporting mechanisms led by our Chief Executive, Chief Financial Officer</p>  | <p>Yes</p>                                 |

| Good practice questions   | Yes          | Partly | No | Comments provided by Members   | Internal Audit Commentary where applicable |
|---|--------------|--------|----|--|--|
|   |              |        |    | and Head of Finance. The Committee's role is one which is fulfilled in accordance with its terms of reference.   |  |
| <ul style="list-style-type: none"> <li>▪ risk management</li> </ul>               | 10<br>(100%) |        |    | <p>The Committee has clear line of sight of our risk management framework. I am conscious as an Elected Member and Committee member that it is my role to ensure that the culture and the systems that support that culture are effective and I believe on the basis of the reporting to date that there is sufficient assurance this is being managed well.</p> <p>Elected Members regularly review our Corporate Risk Register, consider our risk appetite and risk profile and seek assurances that actions are being taken to mitigate risk appropriately.</p> | Yes  |
| <ul style="list-style-type: none"> <li>▪ value for money or best value</li> </ul> | 10<br>(100%) |        |    | Elected Members always have a key eye to ensuring VFM or best value. Within the Committee, there is ongoing discussion to ensure public money is safeguarded and marshalled effectively within the strategic priorities of the Council as  | Yes  |

| Good practice questions  | Yes                  | Partly | No | Comments provided by Members   | Internal Audit Commentary where applicable   |
|--|----------------------|--------|----|--|--|
|  |                      |        |    | <p>set by Elected Members and delivered operational by officers.</p> <p>I am assured that there are strong internal arrangements in place to ensure VFM under the leadership of the Chief Executive based on the wide range of information sources provided to me as a member of the Committee.</p>  |  |
| <ul style="list-style-type: none"> <li>▪ counter fraud and corruption</li> </ul>     | <p>10<br/>(100%)</p> |        |    | <p>The Committee regularly considers NIAO Lessons Learnt from other organisations and receives assurances on how internally our control processes mitigate against the ongoing inherent risks of fraud, overrides of Management Controls and corruption.</p> <p>I believe Council has sufficient controls in place to ensure it can effectively combat any risk of fraud or corruption. This is reflected in both staff and Member training.</p> | <p>Yes</p>   |
| <ul style="list-style-type: none"> <li>▪ supporting the ethical framework</li> </ul> | <p>10<br/>(100%)</p> |        |    | <p>Elected Members are committed to ensuring there is full support for the ethical framework and the embodiment of its values in how we do what we do as a Committee.</p>  | <p>TOR now amended to comply with best practice (March 2021) – The ethical values then link back to the LCCC Code of Governance Schedule</p> |

| Good practice questions  | Yes        | Partly     | No         | Comments provided by Members   | Internal Audit Commentary where applicable   |
|--|------------|------------|------------|--|--|
|  |            |            |            |  | approved by G&A in June 2020.  |
| 8. Is an annual evaluation undertaken to assess whether the Committee is fulfilling its terms of reference and that adequate consideration has been given to all core areas? | 9<br>(90%) | 1<br>(10%) |            | The Committee promotes apolitical open discussion, business is managed in a way that encouraging a candid approach from all participants and importantly there is a central concept of unbiased attitudes which facilitates open discussion and effective challenge of management when required.   | This self-evaluation alongside the G&A Annual Report fulfil this requirement. The G&A Terms of Reference is also reviewed and agreed annually. |
| 9. Has the audit committee considered the wider areas identified in CIPFA's Position Statement and whether it would be appropriate for the committee to undertaken them?     | 9<br>(90%) | 1<br>(10%) |            | The Committee has a strong track record of undertaking a wider role including considering governance, risk and control matters at the request of other Committees, considering Lessons Learnt guidance or publication from NIPSO in its role as Local Government Commissioner for Standards and providing oversight of other public reports such as the Annual Report. | Yes  |
| 10. Where coverage of core areas has been found to be limited, are plans in place to address this?   | 8<br>(80%) | 1<br>(10%) | 1<br>(10%) | N/A no such areas identified.<br><br>Elected Members and officers work collaboratively to ensure that where coverage of core areas are found to have gaps these are addressed. I was aware of a recent NIAO update on its guidance for Board   | Action – refresher training for Members  |

| Good practice questions   | Yes          | Partly | No | Comments provided by Members  | Internal Audit Commentary where applicable   |
|---|--------------|--------|----|---|--|
|   |              |        |    | Effectiveness and having proposed its circulation at Committee this was actioned very quickly thereafter.   |  |
| 11. Has the committee maintained its advisory role by not taking on any decision-making powers that are not in line with its core purpose?  | 10<br>(100%) |        |    | The Committee's remit is clearly understood by Elected Members and Officers in that its advisory role is paramount in maintaining its objectivity for its scrutiny role.  | Yes – Committee adheres to the G&A TOR.  |
| <b>Membership and Support</b>   |              |        |    |   |  |
| 12. Has an effective audit committee structure and composition of the committee been selected?<br><br>This should include: <ul style="list-style-type: none"> <li>▪ separation from the executive</li> <li>▪ an appropriate mix of knowledge and skills among the membership</li> <li>▪ a size of committee that is not unwieldy</li> <li>▪ consideration has been given to the inclusion of at least one independent member (where it is not already a mandatory requirement)</li> </ul> | 10<br>(100%) |        |    | Independent Member brought in a few years ago.<br><br>Because of the democratic nature of the Council, there is an inherent risk that when appointments are made to the Committee those appointed may not necessarily be sufficiently resourced on Day 1 to play an active and constructive role within the Committee's proceedings. Indeed, I believe careful consideration is given by Party Leaders within Council as to their selections of individuals to this particular commitment to ensure while membership reflects the political balance within the Council chamber that this is not a | The Chairmen and Vice-Chairmen of the Standing Committees are elected each year at the Annual Meeting of Council.<br><br>LCCC G&A Committee also has an Independent Member.<br><br>Action – refresher training for Members |

| Good practice questions | Yes | Partly | No | Comments provided by Members  | Internal Audit Commentary where applicable |
|-------------------------|-----|--------|----|---|--|
|                         |     |        |    | <p>determining influence on the work of the Committee.</p> <p>However, the Council provides substantive and relevant training to all Members both new and on a recurring basis to ensure that skill levels are of a standard for Elected Members to be able to fully consider what are often times complex documents and contribute to proceedings.</p> <p>The Committee's current make-up includes those from business, legal, public sector and financial backgrounds. Many are experienced Councillors of many years standing supplemented by newer colleagues who brings new eyes to age-old issues which in itself adds real benefit in terms of ensuring a balanced, objective, independently minded (not based on any party political considerations), knowledgeable and properly trained membership.</p> <p>The size of the Committee is appropriate for its work and assists</p> |  |

| Good practice questions  | Yes          | Partly     | No | Comments provided by Members  | Internal Audit Commentary where applicable   |
|--|--------------|------------|----|---|--|
|  |              |            |    | in drawing in the inherent experience of Members.   |  |
| 13. Have independent members appointed to the committee been recruited in an open and transparent way and approved by the full council or the PCC and chief constable as appropriate for the organisation? | 10<br>(100%) |            |    | The Council ran an open, public recruitment exercise for the appointment of an Independent Members. Mr Edgar Jardine brings a wealth of public sector experience on Boards and from within organisations as well as a high degree of technical know-how which has acted as an important voice in discussions with Audit colleagues.   | Yes, one independent Member included within G&A.   |
| 14. Does the chair of the committee have appropriate knowledge and skills?   | 9<br>(90%)   | 1<br>(10%) |    | <p>Depends on the Chairman.</p> <p>Usually, Annual, led party appointment.</p> <p>The current Chairperson is a strong, independently minded and effective chair with a wealth of experience as Chair of the Northern Ireland Local Government Association’s Audit Committee since 2019, as a long-standing member of the Council’s Governance &amp; Audit Committee and as an experienced Chairperson of numerous community, business and Council entities over many years.</p> | <p>All G&amp;A Members last received training in November 2019.</p> <p>Action – refresher training for Members</p> |

| Good practice questions   | Yes          | Partly | No         | Comments provided by Members   | Internal Audit Commentary where applicable   |
|---|--------------|--------|------------|--|--|
| 15. Are arrangements in place to support the committee with briefings and training?   | 10<br>(100%) |        |            | <p>Training made available when GAC was appointed. Unaware of any “refresher” training although Covid-19 may have been a constraint.</p> <p>Always available.</p> <p>As a Member, I believe I am fully supported as part of the Committee in terms of both briefings and training opportunities.</p>   | <p>Training has been provided to G&amp;A Members in November 2019 –</p> <p>Action – refresher training for Members</p> |
| 16. Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory?         | 8<br>(80%)   |        | 2<br>(20%) | <p>Unaware of such an assessment.</p> <p>Not sure.</p> <p>A Council Committee is unique in some ways given it is made up of Elected Members drawn from across the political spectrum who all bring their own skillset to the discussion. I am confident from my assessment of proceedings that all Members play an important role in the effective discharge of the Committee’s functions.</p> | <p>Training is made available to Elected Members.</p> <p>Action – refresher training for Members</p>                   |
| 17. Does the committee have good working relations with key people and organisations, including external audit, internal audit and the CFO? | 10<br>(100%) |        |            | I believe the Committee has effective working relationship with key stakeholders. I regularly ask the question of our Audit partners if they have sufficient resource and  | Yes, Annually the G&A Members have a closed session with both IA and EA only. CEO, CFO, IA                             |

| Good practice questions  | Yes          | Partly     | No         | Comments provided by Members   | Internal Audit Commentary where applicable  |
|--|--------------|------------|------------|--|---|
|  |              |            |            | co-operation from those they need it from and am assured that this is the case. I also am assured that if it was not so and it was drawn to the attention of the Committee this would be escalated and appropriate action implemented to ensure any issues are resolved quickly and effectively. | and EX Audit attends all G&A meetings.  |
| 18. Is adequate secretariat and administrative support to the committee provided?  | 10<br>(100%) |            |            | Excellent support is provided to the Committee.<br><br>Members Services provide brilliant support to the Committee through the timely provision of detailed documentation as well as responsiveness to Member queries or issues.   | Yes, Members Services attend and service each G&A Meeting.  |
| <b>Effectiveness of the committee</b>  |              |            |            |  |   |
| 19. Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work? | 6<br>(60%)   | 2<br>(20%) | 2<br>(20%) | Not sure.<br><br>Not sure.<br><br>I am not aware of how Officers view the Committee's proceedings beyond the interactions in the Committee itself though I have always had the impression as its business being found to be  | A report from this committee is provided to full Council. Further, the appointment of an independent member provides an opportunity for further feedback. |

| Good practice questions  | Yes          | Partly     | No | Comments provided by Members  | Internal Audit Commentary where applicable  |
|--|--------------|------------|----|---|---|
|  |              |            |    | constructive and welcome. Other Elected Members value and recognise the work of the Committee and its input across the work of other Council Committees.  |   |
| 20. Are meetings effective with a good level of discussion and engagement from all members?  | 10<br>(100%) |            |    | Elected Members ask important questions based on experience and informed by their training supplemented by the experience of the Independent Member. Overall, engagement is constructive, timely and contributes to positive outcomes.  | Yes   |
| 21. Does the committee engage with a wide range of leaders and managers, including discussion of audit findings, risks and action plans with responsible officers? | 9<br>(90%)   | 1<br>(10%) |    | <p>Not sure what “range of leaders” means.</p> <p>Relevant Council officials attend GAC as required by the business of the Committee.</p> <p>The Committee has good engagement with key internal stakeholders with a level of institutional knowledge and history which I believe helps inform the debate around key matters that arise from audit findings, risk and action plans.</p> | Yes - a number of Officers attend to provide advice around their Risks / Audit Reports. |

| Good practice questions   | Yes          | Partly | No | Comments provided by Members   | Internal Audit Commentary where applicable  |
|---|--------------|--------|----|--|---|
|   |              |        |    | Elected Members ask important questions supplemented by the experience of the Independent Member.  |   |
| 22. Does the committee make recommendations for the improvement of governance, risk and control and are these acted on? | 10<br>(100%) |        |    | The Committee welcomes Audit recommendations that come forward in this regard and encouraging of constructive feedback for improvement within our corporate risk management framework. The Committee asks constructive and informative questions of Management to determine what can be achieved where resources are finite.   | All requests from Members are considered and acted upon by Officers, if required.   |
| 23. Has the committee evaluated whether and how it is adding value to the organisation?                                 | 10<br>(100%) |        |    | <p>The Committee’s advisory role has an invaluable impact on the Council’s operations and ultimately ensuring the effective discharge of our statutory functions.</p> <p>I as an Elected Member am aware of a number of key matters arising from the work of the Committee that has greatly improved what we do as Council. Management are also very proactive in reviewing and on the most part accepting recommendations made by our</p> | The responses provided as part of the self-evaluation process will feed into G&A Annual Report for Members discussion and to agree on an action plan to address any issues that have been identified. |

| Good practice questions  | Yes          | Partly | No         | Comments provided by Members   | Internal Audit Commentary where applicable   |
|--|--------------|--------|------------|--|--|
|  |              |        |            | Audit colleagues for revision or improvements of our processes.  |  |
| 24. Does the committee have an action plan to improve any areas of weakness?                         | 9<br>(90%)   |        | 1<br>(10%) | <p>Where areas of weakness are identified in evaluations these are acted on by officials.</p> <p>Not sure.</p> <p>The Committee regularly assesses the Performance Management aspects of the Council's operations. The Committee itself is alert to any issues that might appear to be a weakness in its own processes (e.g. the lack of an independent Member was rectified).</p> | One action arising from this self-assessment – refresher training for Members – Date to be agreed. |
| 25. Does the committee publish an annual report to account for its performance and explain its work? | 10<br>(100%) |        |            | <p>The Committee's work over the course of each financial year is detailed as part of the Council's Annual Report.</p> <p>The Committee is also democratically accountable with its proceedings (when appropriate) open to the public to attend and its minutes issued for public consideration on the Council's public-facing website.</p>  | Yes, G&A Annual Report will be presented at the June 2023 meeting.                                 |



## Governance & Audit Committee

13 March 2023

Report from:

Head of Internal Audit

### Item for Noting

**TITLE:** Northern Ireland Audit Office – Audit Strategy for 2022/23

**Background and Key Issues:**

1. The Northern Ireland Audit Office - Audit Strategy for the 2022/2023 year is issued annually to the Chief Executive of each council.
2. The Northern Ireland Audit Office will present the audit strategy which is attached for Member's attention.

**Recommendation:**

It is recommended that Members note the attached Northern Ireland Audit Office Audit Strategy for 2022/2023.

**Finance and Resource Implications:**

n/a

### Screening and Impact Assessment

#### 1. Equality and Good Relations

Has an equality and good relations screening been carried out on the proposal/project/policy?

Yes/No

**If no, please provide explanation/rationale**

n/a

If yes, what was the outcome?:

|  |                                     |   |                                     |  |                                     |
|--|-------------------------------------|---|-------------------------------------|--|-------------------------------------|
| <b>Option 1</b><br>Screen out without mitigation | <input type="text" value="Yes/No"/> | <b>Option 2</b><br>Screen out with mitigation | <input type="text" value="Yes/No"/> | <b>Option 3</b><br>Screen in for a full EQIA | <input type="text" value="Yes/No"/> |
|--|-------------------------------------|---|-------------------------------------|--|-------------------------------------|

**Rationale for outcome/decision (give a brief explanation of any issues identified including mitigation and/or plans for full EQIA or further consultation)**

n/a

**Insert link to completed Equality and Good Relations report:**

**2. Rural Needs Impact Assessment:**

|  |                                     |   |                                     |
|--|-------------------------------------|---|-------------------------------------|
| Has consideration been given to Rural Needs? | <input type="text" value="Yes/No"/> | Has a Rural Needs Impact Assessment (RNIA) template been completed? | <input type="text" value="Yes/No"/> |
|--|-------------------------------------|---|-------------------------------------|

**If no, please given explanation/rationale for why it was not considered necessary:**

**If yes, give brief summary of the key rural issues identified, any proposed actions to address or mitigate and include the link to the completed RNIA template:**

**SUBJECT TO PLANNING APPROVAL:**

If Yes, "This is a decision of this Committee only. Members of the Planning Committee are not bound by the decision of this Committee. Members of the Planning Committee shall consider any related planning application in accordance with the applicable legislation and with an open mind, taking into account all relevant matters and leaving out irrelevant consideration".

**APPENDICES:**

**HAS IT BEEN SUBJECT TO CALL IN TO DATE?**

If Yes, please insert date:

Cara McCrory  
Chief Financial Officer  
Lisburn and Castlereagh City Council  
Lagan Valley Island  
Lisburn  
BT27 4RL

**07 March 2023**

Dear Cara,

### **LISBURN & CASTLEREAGH CITY COUNCIL - AUDIT STRATEGY 2022-23**

I enclose a copy of our Audit Strategy for Lisburn and Castlereagh City Council for the 2022-23 financial year.

The Audit Strategy, which is issued annually to the Chief Financial Officer, is intended to provide LCCC with a clear understanding of how we plan to carry out our audit. It highlights the key messages, including our audit approach, the significant risks we have identified that could impact on the audit opinion and other matters of interest. We also provide an explanation of the concept of materiality and how it impacts on our audit.

If you have any questions in relation to this Strategy please do not hesitate to contact me.

I would be grateful if you could table a copy of the Strategy at the next Governance and Audit and Committee, where we would be happy to present its contents.

If you have any queries please do not hesitate to contact me.

*Yours sincerely,*



**Colette Kane**  
*Local Government Auditor*



# Audit Strategy

**Lisburn & Castlereagh City Council**  
2022-23

**Date**

06/03/2023

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*We have prepared this report for Lisburn & Castlereagh City Council’s sole use. You must not disclose it to any third party, quote or refer to it, without our written consent and we assume no responsibility to any other person.*

# 1. Key Messages

## Background

The Local Government Auditor is the independent external auditor of Lisburn & Castlereagh City Council's ("the Council") Statement of Accounts under the Local Government (Northern Ireland) Order 2005. In addition to the audit of the financial statements, the Local Government Auditor has a statutory duty to be satisfied the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of its resources.

The Local Government Auditor (LGA) is also required to conduct an improvement audit and assessment each year under Part 12 of the Local Government Act (Northern Ireland) 2014 (the Act) and the statutory '*Guidance for Local Government Performance Improvement 2016*', (the Guidance).

## Purpose

The purpose of this document is to highlight to the Chief Financial Officer and Governance and Audit Committee of Lisburn & Castlereagh City Council:

- how we, on behalf of the Local Government Auditor (LGA), [plan to audit](#) the financial statements for the year ending 31 March 2023, including how we will be addressing [significant risks](#) of material misstatement to transactions and balances;
- how we, on behalf of the LGA, plan to audit the [proper arrangements](#) in place for securing economy, efficiency and effectiveness in the use of resources for the year ending 31 March 2023;
- how we, on behalf of the LGA, plan to conduct an improvement audit and assessment;
- the planned [timetable, fees and audit team](#);
- relevant updates to the Code;
- matters which we are required to communicate to you under International Standards on Auditing (ISAs), including the [scope of the audit](#), our [respective responsibilities](#), and [how we maintain independence and objectivity](#); and
- [Public Reporting](#) work undertaken by the LGA that is relevant to Lisburn & Castlereagh City Council.

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## Materiality

When setting materiality, we consider both qualitative and quantitative aspects that would reasonably influence the decisions of users of the financial statements. [The overall account materiality](#) is £1.6 million.

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## Significant Audit Risks

We plan our audit of the financial statements to respond to the risks of material misstatement to transactions and balances. We have identified the following [risks](#) for the Council which have the most significant impact on our audit approach:

- Management override of controls
  - Financial resilience
  - Procurement
  - Capital programme
- 

## Proper Arrangements

We will issue a questionnaire on proper arrangements to the Council. We will review the Council's responses and perform additional work in areas considered to be higher risk. The main financial audit work will also feed into the risk assessment and conclusions of arrangements in place.

Conclusions regarding proper arrangements will be noted in the Report to those charged with Governance including any recommendations for improvement.

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## Performance Improvement

The LGA will undertake a full assessment of whether the Council is likely to comply with its performance improvement responsibilities under the Act in 2023. In preparation for this, the Council should ensure that:

- it has established adequate performance improvement arrangements;
- it has substantive evidence to demonstrate improvement; and
- it has addressed any outstanding Proposals for Improvement made by the LGA in previous years.

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## Audit Team and Fee

Colette Kane will be responsible for the overall audit. The full engagement team is presented in [Section 4](#).

Our audit [fee](#) for this year is £82,000 for the financial audit and £22,000 for the performance improvement audit and assessment.

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## Actions for the Governance and Audit Committee

The Governance and Audit Committee should discuss:

- whether our assessment of the risks of material misstatement to the financial statements is complete;
- whether management has plans in place to address the risks identified by NIAO and whether these plans are adequate;
- our proposed audit response to address these risks; and
- whether they have knowledge of any
  - actual, suspected or alleged fraud affecting Lisburn & Castlereagh City Council; or
  - instances of non-compliance with laws and regulations that could be expected to have a fundamental effect on the operations of Lisburn & Castlereagh City Council.

## 2. Materiality

| BASIS FOR OVERALL MATERIALITY CALCULATION | OVERALL ACCOUNT MATERIALITY (2%) | ERROR REPORTING THRESHOLD   |
|---|----------------------------------|---|
| £79.5m (prior year gross expenditure)     | £1.6m                            | We report to you all misstatements, whether adjusted or unadjusted, above £64,000 |

A matter is material if its omission or misstatement would reasonably influence the decisions of the users of the financial statements. The assessment of what is material is a matter of the auditor's professional judgement and includes consideration of both the amount and the nature of misstatement.

The concept of materiality recognises that absolute accuracy in financial statements is rarely possible. An audit is therefore designed to provide reasonable, rather than absolute, assurance that the financial statements are free from material misstatement. We apply this concept in planning and performing our audit, in evaluating the effect of identified misstatements on our audit and of uncorrected misstatements, if any, on the financial statements when forming the audit opinion. This includes the statistical evaluation of errors found in samples which are individually below the materiality threshold but which, when extrapolated, suggest material error in an overall population. As the audit progresses our assessment of both quantitative and qualitative materiality may change.

In areas where users are particularly sensitive to inaccuracy or omission, we may treat misstatements as material even below the principal threshold. These areas include:

- the remuneration and staff report;
- movement on reserves;
- our audit fee;
- prior year figures; and
- specific legal settlements or amounts which should be agreed to other accounts.

## 3. Audit Approach

### Audit Approach

The NIAO audit approach is risk-based, informed by a good understanding of the operations of Lisburn & Castlereagh City Council and the performance of extensive risk assessment procedures to identify risks of material misstatement associated with the financial statements and the use of IT in financial reporting. For each risk of material misstatement identified, we will design responsive audit approaches at the financial statement and audit assertion levels as appropriate using a variety of audit techniques. These will include using the work of experts, testing how management has made accounting estimates, analytical procedures and sampling of transactions. We will review management controls, including IT controls, operated by the Council only to the extent we consider necessary for the effective performance of the audit.

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### Independence

We are independent of Lisburn & Castlereagh City Council in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard. We have fulfilled our ethical responsibilities in accordance with these requirements and have developed important safeguards and procedures in order to ensure our independence and objectivity.

NIAO quality standards and independence can be found [on our website](#).

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### Management of Personal Data

During the course of our audit we have access to personal data to support our audit testing. The NIAO has appointed a Data Protection Officer and has implemented a Data Protection Policy which ensures that personal data (and other sensitive data) used in connection with the audit is requested, transferred, controlled, processed and destroyed in accordance with the General Data Protection Regulation and applicable national law.

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## Using the work of Internal Audit

We will review reports produced by the Internal Audit function to inform our understanding of the Council, but we have no plans to rely on their work. In 2021-22 we noted delays in the internal audit reporting schedule. We will review the progress made in 2022-23, in support of the Internal Audit Manager's opinion on the system of internal control, as part of our proper arrangements work.

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## Using Specialised Skills

In assessing certain account areas requiring specialist knowledge, we will perform procedures to enable us to rely on the skills of specialists in these areas. This will include the pension actuary, landfill and property valuations.

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## Changes to the Code of Practice in 2022-23

The key accounting changes introduced by the *2022-23 Code of Practice on Local Authority Accounting in the United Kingdom* (the Code) include:

- Revision of Section 4.2 (Leases) to allow authorities to voluntarily adopt the provisions of IFRS 16 in advance of mandatory implementation; and
  - Revision of Section 4.3 (Service Concession Arrangements: Local Authority as Grantor) to specify that if IFRS 16 is adopted in advance of mandatory implementation, then the service concession arrangement liability is measured in accordance with the measurement requirements of IFRS 16.
- 

## Audit Scope

The scope of our audit and respective responsibilities can be found [on our website](#).

The Code of Audit Practice issued by the Local Government Auditor extends to not only the audit of financial statements but also to aspects of

financial and corporate arrangements to secure the economic, efficient and effective use of resources. The Code can also be viewed on the NIAO website at [Code of Audit Practice \(Local Government\)](#).

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## **Respective responsibilities in the preparation of the financial statements**

In line with Auditing Standards we are required to agree the respective responsibilities of the Local Government Auditor, the Council's Chief Financial Officer and the NIAO. These responsibilities are set out in the Statement of Responsibilities of Local Government Auditors and Local Government Bodies issued by the Local Government Auditor. The Statement of Responsibilities can be viewed on the NIAO website at [Statement of responsibilities of Local Government Auditor and Local Government Bodies](#).

The audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

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## **Proper Arrangements in place to secure economy, efficiency and effectiveness**

Under the Code of Audit Practice we are also required to perform an initial assessment of significant risks to the conclusion on proper arrangements in place to secure economy efficiency and effectiveness in the use of its resources. Our initial assessment indicates audit risk in the following areas:

- **Internal audit** – In 2021-22 we noted delays in the internal audit reporting schedule. We will review the progress made in 2022-23, in support of the Internal Audit Manager's opinion on the system of internal control, as part of our proper arrangements work.
-

## Performance Improvement

The Local Government (Northern Ireland) Act 2014 prescribes responsibilities for the Local Government Auditor regarding the audit and assessment of performance improvement arrangements in Councils. This work will be conducted in accordance with the Act, the Guidance, the Local Government Code of Audit Practice 2016 and the LGA's Statement of Responsibilities, and includes:

- an improvement audit for the purposes of determining:
  - whether the Council has, during the year, discharged its duties under section 92 of the Act; and
  - the extent to which the Council has, during the year, acted in accordance with any guidance issued by the Department about any Council duties under section 92;
- an improvement assessment for the purpose of determining whether the Council is likely, during the year, to comply with the requirements of Part 12 of the Act;
- issuing a report, or reports, in respect of the Council to the Council and the Department, under section 95 of the Act; and
- producing and publishing an annual improvement report under section 97 of the Act.

The Act also allows the LGA to:

- carry out an assessment for the purpose of determining whether the Council is likely to comply with the requirements of Part 12 of the Act in subsequent financial years; and
- carry out a special inspection of the Council's compliance with the requirements of Part 12 if the LGA is of the opinion that the Council may fail to comply with the requirements of Part 12 of the Act.

The audit team will request access to all relevant documents and Council officers. Sharing our 'audit work programme' in advance of the audit will assist the Council in preparing for the audit fieldwork. We suggest the Council prepares a file of audit evidence in advance of the fieldwork stage, cross referenced to specific paragraphs or sections of the documents providing the necessary evidence. This should help us deliver a more efficient audit.

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## Significant Audit Risks

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's judgement, requires special audit consideration.

Under ISA (UK) 240, there is a presumed risk of fraud in revenue recognition, albeit rebuttable. We do not believe the risk of fraud in revenue recognition is material to the financial statements.

The following is a presumed risk.

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### Significant Risk 1 Management override of controls

Under ISA (UK) 240, there is a presumed significant risk of material misstatement due to fraud through management override of controls.

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### Audit Response

As required by ISA (UK) 240, we will:

- test the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements;
  - Review accounting estimates for biases and evaluate whether the circumstances producing the bias, if any, represent a risk of material misstatement due to fraud; and
  - Consider significant transactions that are outside the normal course of business for the entity, or that otherwise appear to be unusual.
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As part of our work to develop our audit plan, we have identified the following significant risks and our approach to address these risks.

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## **Significant Risk 2 Financial Resilience**

The current cost of living crisis and high inflation rates have had a significant impact on council finances. There are continuing challenges for councils to deliver a balanced budget within the current environment. Costs have increased in multiple areas, such as utilities, construction, and pay settlements.

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### **Audit Response**

We will:

- consider the Chief Financial Officer's assessment of the going concern basis for the preparation of the accounts;
  - examine financial projections and plans prepared by Council; and
  - consider the disclosures regarding the financial position included within the 2022-23 Statement of Accounts.
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## **Significant Risk 3 Procurement**

In our 2021-22 audit we identified a number of issues with Council's contract management, notably the monitoring of contract end dates with respect to procurement timescales, leading to the use of single tender actions to extend the life of contracts in the intervening period. Poor contract management could result in Council paying higher costs for services in order to maintain business continuity.

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### **Audit Response**

We will:

- review the use of single tender actions;
  - review the controls in place over contracts; and
  - liaise with the procurement team to establish progress on commitments given in response to our 2021-22 audit finding.
-

## **Significant Risk 4 Capital Programme**

Council has a significant programme of capital works in progress and planned over the next number of years. Construction costs have risen significantly and could impact on the delivery of this programme.

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### **Audit Response**

We will:

- liaise with capital programme staff to establish measures in place for monitoring costs of the programme;
  - review capital spending in year; and
  - review future capital commitments.
-

## 4. Audit Timetable, Fees and Staffing

### Timetable for Financial Audit

The timetable comprises an interim visit commencing on 27 February 2023 for 3 weeks and a final visit commencing 17 July 2023 with certification planned for 29 September 2023.

| <b>MILESTONE</b>   | <b>ESTIMATED DATE</b> |
|--|-----------------------|
| <b>Interim audit testing commences</b>   | 27 February 2023      |
| <b>Final audit testing commences</b>   | 17 July 2023          |
| <b>Draft Annual Report and year end financial statements provided to NIAO</b>    | 30 June 2023          |
| <b>Committee Meeting to approve final accounts</b>                               | 21 September 2023     |
| <b>Signed financial statements and Letter of Representation provided to NIAO</b> | 22 September 2023     |
| <b>Financial Statements certified by LGA</b>                                     | By 29 September 2023  |
| <b>Provisional Report issued for management response</b>                         | 8 September 2023      |
| <b>Final Report to those charged with Governance issued</b>                      | 20 October 2023       |
| <b>Annual Audit Letter issued</b>  | 31 October 2023       |

## Submission of Accounts

The Council is required to submit its account to the Department for Communities by 30 June following the year end. The Council should also send an electronic version of the accounts, along with the excel spreadsheet underpinning them, to NIAO at the same time as being sent to the Department.

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## Public Notice

The Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 requires the Council to give notice, by publication on its website, of the date from which the accounts and other documents are available for public inspection and the date from which the exercise of rights under Article 17 and 18 of the Order may be exercised. In the current audit timeframe, notice should be placed on websites in early July. The LGA usually writes to councils closer to the time to remind them of this requirement as the audit of the accounts cannot be certified as being completed until the notice period has been executed in full.

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## Objections

The 2005 Order allows objections to be raised from interested parties concerning the Council's accounts. We will hear and carefully consider representations by, and objections from, any such interested parties. In conducting our audit we may consider the lawfulness of items of account, the conduct of members and officers, instances where it appears a loss may have arisen and our other statutory duties required of the Local Government Auditor.

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## Improvement Audit and Assessment Timetable

| MILESTONE  | ESTIMATED DATE                  |
|--|---------------------------------|
| <b>Council publishes Performance Improvement Plan</b>                                    | No later than 30 June 2023*     |
| <b>NIAO Planning and Fieldwork</b>   | October 2023                    |
| <b>Council to publish an assessment and comparison of its performance</b>                | No later than 30 September 2023 |
| <b>Draft S95 report issued to Chief Financial Officer for factual accuracy agreement</b> | 14 November 2023                |
| <b>Final S95 report issued to the Council and the Department</b>                         | 30 November 2023                |
| <b>Publication of Council's Annual Improvement Report</b>                                | No later than 31 March 2024     |

\* The Act indicates that councils should publish their Performance Improvement Plan as soon as practical after the start of the financial year to which it relates. The Guidance recommends this is completed by the end of June to enable the LGA to meet the statutory reporting deadline of 30th November.

### Fees

The audit fee for this year is £82,000 for the financial audit and £22,000 for the performance improvement audit and assessment.

Completion of our audits in line with the timetable and fee is dependent upon:

- Lisburn & Castlereagh City Council delivering on 30 June 2023 a complete Statement of Accounts of sufficient quality that have been subject to appropriate internal review.
- Lisburn & Castlereagh City Council delivering good quality supporting documentation and evidence, within the agreed timetable for both the financial and improvement audits; and
- Appropriate client staff being available during the audit.

## Audit team – Statement of Accounts and Proper Arrangements

| TEAM MEMBER   | RESPONSIBILITY  |
|---|---|
| <p>Colette Kane<br/> <b>Engagement Director</b><br/>           (028) 9025 1064<br/>           Colette.Kane@niauditoffice.gov.uk</p> | <p>Overall responsibility for the audit, for ensuring an appropriate audit opinion is given and for liaison with Lisburn &amp; Castlereagh City Council and its Governance and Audit Committee.</p> |
| <p>Richard Ross<br/> <b>Engagement Manager</b><br/>           (028) 9025 1071<br/>           Richard.Ross@niauditoffice.gov.uk</p>  | <p>Responsible for day to day management of the audit and audit team.</p>   |
| <p>Laura McHugh<br/> <b>Lead Auditor</b><br/>           (028) 9025 4306<br/>           LauraJane.McHugh@niauditoffice.gov.uk</p>    | <p>Responsible for detailed planning, fieldwork and completion of the audit.</p>  |
| <p>Conor Hill<br/> <b>Team Member</b><br/>           (028) 9025 1090<br/>           Conor.Hill@niauditoffice.gov.uk</p>             | <p>Responsible for conducting audit fieldwork to NIAO standards.</p>  |
| <p>Deirdre Gibson<br/> <b>Team Member</b><br/>           (028) 9025 4302<br/>           Deirdre.Gibson@niauditoffice.gov.uk</p>     | <p>Responsible for conducting audit fieldwork to NIAO standards.</p>  |
| <p>Aaron Hawthorne<br/> <b>Team Member</b><br/>           (028) 9025 1084<br/>           Aaron.Hawthorne@niauditoffice.gov.uk</p>   | <p>Responsible for conducting audit fieldwork to NIAO standards.</p>  |

## Audit team – Improvement Audit and Assessment work

| TEAM MEMBER   | RESPONSIBILITY  |
|---|---|
| <p>Colette Kane<br/> <b>Engagement Director</b><br/>           (028) 9025 1064<br/>           Colette.Kane@niauditoffice.gov.uk</p> | <p>Overall responsibility for the audit, for ensuring an appropriate audit opinion is given and for liaison with Lisburn &amp; Castlereagh City Council and its Governance and Audit Committee.</p> |
| <p>Richard Ross<br/> <b>Engagement Manager</b><br/>           (028) 9025 1071<br/>           Richard.Ross@niauditoffice.gov.uk</p>  | <p>Responsible for day to day management of the audit and audit team.</p>   |
| <p>Laura McHugh<br/> <b>Lead Auditor</b><br/>           (028) 9025 4306<br/>           LauraJane.McHugh@niauditoffice.gov.uk</p>    | <p>Responsible for detailed planning, fieldwork and completion of the audit.</p>  |

## Appendix One: Good Practice Guides

The NIAO has produced a series of good practice guides for Northern Ireland public sector bodies. The following guides have been published in the last five years:

- **Planning Fraud Risks Guide**  
*01 March 2023*
- **Board Effectiveness – A Good Practice Guide**  
*22 June 2022*
- **Internal Fraud Risks**  
*24 February 2022*
- **Grant Fraud Risks**  
*28 October 2021*
- **A Strategic Approach to the Use of Public Sector Assets A Good Practice Guide for Local Government in Northern Ireland** *21 October 2021*
- **Procurement fraud risk guide**  
*24 November 2020*
- **Covid-19 fraud risks August 2020**  
*01 September 2020*
- **Raising concerns: A good practice guide for the Northern Ireland Public Sector**  
*25 June 2020*
- **Performance improvement in local government - learning the lessons of performance improvement: a good practice briefing**  
*27 September 2019*
- **Public Reporting Standards (May 2019)**  
*24 May 2019*
- **Making Partnerships Work**  
*30 April 2019*
- **Performance Management for Outcomes**  
*15 June 2018*

These publications can be found [on our website](#).

## Appendix Two: Public Reports

### Relevant Public Reports

Public Reporting audit teams within NIAO undertake studies across the public sector. Public reports relevant to local government, published in the last three years, are as follows:

- **Planning in Northern Ireland**  
*01 February 2022*
- **Local Government Annual Improvement Reports 2021/22**  
31 March 2022
- **Extraordinary Audit of Causeway Coast and Glens Borough Council**  
07 July 2022
- **Local Government Auditor's Report 2021**  
21 December 2021
- **Managing Attendance in Central and Local Government**  
24 November 2020

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### Current and Planned Public Reporting Activities

The following are other NIAO public reporting examinations currently being completed which have relevance to the local government sector:

- **Review of Waste Management in Northern Ireland - A** strategic review of the waste management system operating within NI. The report will have a dual central and local government focus since waste is the responsibility of several separate entities across the public sector.
- **Local Government Auditor's Report 2023** – A summation of the 2020-21 and 2021-22 financial years' audits.

Proposals for future studies specific to local government are based on gathering an understanding of the sector and identifying areas where value for money might be at risk. This requires ongoing completion of routine survey work by the audit team and more detailed analysis of specific areas which show potential as future study topics. The audit team will liaise with the sector when carrying out this work.

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## Governance & Audit Committee

13th March 2023

**Report from:**

Risk Officer

### Item for Decision

**TITLE:** Corporate Risk Register

**Background and Key Issues:**

1. This report represents the quarterly review of the Corporate Risk Register, which has been updated by Heads of Service and considered and agreed by CMT.
2. The Council's risks continue to be monitored and managed (Appendix I Corporate Risk Register Dashboard), with 3 risks remaining high:
  - CRR 5 Data Sharing – risk remains significant until completion of cyber security training for all staff and members and upgrade of current IT systems.
  - CRR 6 IT/Cyber Security – due to increased cyber security threat actors including the current Ukraine / Russia war.
  - CRR 7 Financial Sustainability – due to current market conditions/inflationary pressures.
3. As per the Council's Risk Management Strategy, two corporate risks per annum are to be considered in detail at subsequent in year committee meetings. To date the following Corporate Risks have been scrutinised:
  - CRR 6 - IT/Cyber Security (December 2020)
  - CRR 3 – Economic Activity (March 2021)
  - CRR 2 – Emergency Planning / Business Continuity (June 2021)
  - CRR 9 – Procurement (Sept 2021)

- CRR 4 – Capital Programme (Dec 2022)
  - CRR 7 – Financial Sustainability (Dec 2022)
4. Members are asked to nominate the next two risks to undergo deep dive in the new financial year 2023/24, however given the progress made to date regarding deep dives, Members may wish to reduce this to one corporate risk deep dive and one deep dive of Council limited assurance audit reports.

**Recommendation:**

It is recommended that Members:

1. Note the Corporate Risk Register.
2. Agree and identify one Corporate Risk deep dive and one Council limited assurance audit report.

**Finance and Resource Implications:**

n/a

### Screening and Impact Assessment

#### 1. Equality and Good Relations

Has an equality and good relations screening been carried out on the proposal/project/policy?

If no, please provide explanation/rationale

If yes, what was the outcome?:

|  |                                     |   |                                     |  |                                     |
|--|-------------------------------------|---|-------------------------------------|--|-------------------------------------|
| <b>Option 1</b><br>Screen out without mitigation | <input type="text" value="Yes/No"/> | <b>Option 2</b><br>Screen out with mitigation | <input type="text" value="Yes/No"/> | <b>Option 3</b><br>Screen in for a full EQIA | <input type="text" value="Yes/No"/> |
|--|-------------------------------------|---|-------------------------------------|--|-------------------------------------|

**Rationale for outcome/decision (give a brief explanation of any issues identified including mitigation and/or plans for full EQIA or further consultation)**

**Insert link to completed Equality and Good Relations report:**

#### 2. Rural Needs Impact Assessment:

|  |                                 |   |                                 |
|--|---------------------------------|---|---------------------------------|
| Has consideration been given to Rural Needs? | <input type="text" value="No"/> | Has a Rural Needs Impact Assessment (RNIA) template been completed? | <input type="text" value="No"/> |
|--|---------------------------------|---|---------------------------------|

**If no, please given explanation/rationale for why it was not considered necessary:**

**If yes, give brief summary of the key rural issues identified, any proposed actions to address or mitigate and include the link to the completed RNIA template:**

**SUBJECT TO PLANNING APPROVAL:**

If Yes, "This is a decision of this Committee only. Members of the Planning Committee are not bound by the decision of this Committee. Members of the Planning Committee shall consider any related planning application in accordance with the applicable legislation and with an open mind, taking into account all relevant matters and leaving out irrelevant consideration".

**APPENDICES:**

**HAS IT BEEN SUBJECT TO CALL IN TO DATE?**

**If Yes, please insert date:**

## DASHBOARD KEY / INDICATOR

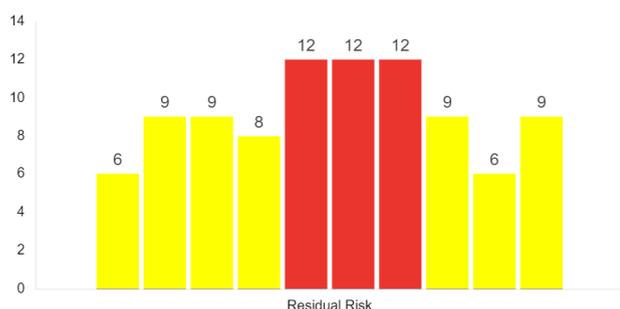
| Risk Rating |               |
|-------------|---------------|
| Key Symbol  | Descriptor    |
| ●           | Low (1-4)     |
| ●           | Medium (5-11) |
| ●           | High (12-16)  |

| Fluctuation Key |               |
|-----------------|---------------|
| Symbol          | Descriptor    |
| ↑               | Risk Increase |
| ↓               | Risk Decrease |
| ↔               | Remains Same  |
| *               | New Risk      |

| 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        | 2     | 4            |
|               | Minor | Moderate | Major | Catastrophic |

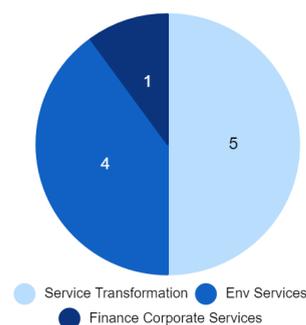
## CORPORATE SUMMARY

### Corporate Risk Summary



- Serious Injury/Fatality
- Emergency Planning / Business Continuity
- Economic Activity
- Capital Programme
- Data Sharing
- IT/Cyber Security
- Financial Sustainability
- Brexit
- Procurement
- Landfill Disposal Capacity

### Corporate Risks By Directorate



## CORPORATE RISK REGISTER

| Corporate Risks |        |   |   |                            |               |  |               |                               |           |
|-----------------|--------|---|---|----------------------------|---------------|--|---------------|-------------------------------|-----------|
| High Risk       | Ref.   | Risk  | Risk Description  | Risk Owner                 | Inherent Risk | Additional Actions   | Residual Risk | Fluctuation since last review | Rationale |
| ☐               | CRR 1  | <b>Serious Injury/Fatality</b>                  | Breach in internal H&S arrangements resulting in injuries / loss of life / illness.   | Emergency Planning Officer | 8             | <a href="#">CRR 1 Serious Injury / Fatality</a>                | 6             | ↔                             |           |
| ☐               | CRR 10 | <b>Landfill Disposal Capacity</b>               | Uncertainty going forward in relation to the arc21 municipal waste disposal contract. Interim residual waste treatment contract to be established. Potential associated increase in costs.  | HOS Waste & Op             | 16            | <a href="#">CRR 10 Landfill Disposal</a>                       | 9             | ↔                             |           |
| ☐               | CRR 2  | <b>Emergency Planning / Business Continuity</b> | Inability to respond to Command, Control & Coordination arrangements or concurrent emergencies due to increased strain on current resources resulting in impact on resilience. Emergency Plan Activated   | Emergency Planning Officer | 16            | <a href="#">CRR 2 Emergency Planning / Business Continuity</a> | 9             | ↔                             |           |
| ☐               | CRR 3  | <b>Economic Activity</b>                        | Failure to identify, maximise and deliver an economic development programme that aligns with our stakeholder needs and the needs of the local economy in the context of the national and regional economic position.  | HOS Economic Development   | 16            | <a href="#">CRR 3 Economic Activity</a>                        | 9             | ↔                             |           |
| ☐               | CRR 4  | <b>Capital Programme</b>                        | 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            | <a href="#">CRR 4 Capital Programme</a>                        | 8             | ↔                             |           |
| ☑               | CRR 5  | <b>Data Sharing</b>                             | Poor or inadequate data sharing agreements resulting in unintended data breach  | TPO Manager                | 16            | <a href="#">CRR 5 Data Sharing</a>                             | 12            | ↔                             |           |
| ☑               | CRR 6  | <b>IT/Cyber Security</b>                        | Breach in IT or cyber-attack resulting in significant outage or significant data loss   | TPO Manager                | 16            | <a href="#">CRR 6 IT / Cyber Security</a>                      | 12            | ↔                             |           |
| ☑               | CRR 7  | <b>Financial Sustainability</b>                 | Failure to deliver balanced budget 2022/23 and longer term financial resilience and sustainability.   | HOS Finance                | 16            | <a href="#">CRR 7 Financial Sustainability</a>                 | 12            | ↔                             |           |
| ☐               | CRR 8  | <b>Brexit</b>                                   | The UK ceasing to be aligned with the EU Food and Animal Welfare Laws and the subsequent implications for sanitary and phyto-sanitary (SPS) rules, customs & supply chain logistics and generalised economic implications for LCCC and their resident and business representative base. | CE                         | 12            | <a href="#">CRR 8 Brexit</a>                                   | 9             | ↔                             |           |
| ☐               | CRR 9  | <b>Procurement</b>                              | Non compliance with procurement and contract regulations, policies and processes resulting in reputation/financial loss and risk of litigation.   | HOS Assets                 | 9             | <a href="#">CRR 9 Procurement</a>                              | 6             | ↔                             |           |



## Governance & Audit Committee

### Confidential Report

13<sup>th</sup> March 2023

#### Confidential Report from:

Internal Audit Manager

*Local Government Act (Northern Ireland) 2014*

**Schedule 6 - Access to Information: Exemption Information**

Information relating to the financial or business affairs of any particular person (including the Council holding that information).

#### When will the report become unrestricted:

Specify when  
report will  
become available

Redacted  
report  
available

Never

### Item for Note

**TITLE:** Internal Audit Progress Report - March 2023

#### Background and Key Issues:

The purpose of this report is to summarise Internal Audit work and progress against the Operational Plan since the last Governance & Audit Committee meeting on the 8<sup>th</sup> December 2022.

A copy of any Internal Audit Report(s) referred to in the progress report are also provided in full on SharePoint. They can be found in the confidential section under Governance and Audit Committee/Internal Audit Reports 2022/2023.

Going forward Internal Audit will focus on the remaining outstanding audits and complete as much of the fieldwork as possible to allow an audit opinion to be formed for the annual audit report.

**Recommendation:**

It is recommended that Members scrutinise and note this report.

**Finance and Resource Implications:**

The resources were available within the existing 2022/23 Internal Audit budget.

## Screening and Impact Assessment

### 1. Equality and Good Relations

Has an equality and good relations screening been carried out on the proposal/project/policy?

No

If no, please provide explanation/rationale

N/A

### 2. Rural Needs Impact Assessment:

Has consideration been given to Rural Needs?

No

Has a Rural Needs Impact Assessment (RNIA) template been completed?

No

If no, please give explanation/rationale for why it was not considered necessary:

N/A

**SUBJECT TO PLANNING APPROVAL:**

No

**APPENDICES:**

Appendix 1 Internal Audit Progress Report – March 2023

**HAS IT BEEN SUBJECT TO CALL IN TO DATE?**

No

2022/23



*Internal Audit Progress Report  
Governance & Audit Report*

*13<sup>th</sup> March 2023*

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## 1. Introduction & Status Summary

### 1.1 Overview of Review

The purpose of this report is to summarise Internal Audit work and progress made for the Governance and Audit Committee since the last report to the G&A Committee on the 8<sup>th</sup> December 2022.

### 1.2 Resources

Since July 2022 the team is comprised of 0.5 Internal Audit Manager and 2 Auditor posts.

### 1.3 Progress against 22/23 Operational Plan & Outstanding 21/22 Reports

Progress against the plan is outlined in the table whilst further detail is included as at Appendix 1.

| Stage   | Status  | As at November 2022 | As at 6 <sup>th</sup> March 2023 |
|---|---|---------------------|----------------------------------|
|  | Not due to start per plan                           | 17                  | 5                                |
|  | Planning underway                                   | 0                   | 2                                |
|  | Draft Terms of Reference<br>(awaiting sign-off HOS) | 0                   | 1                                |
|  | Terms of Reference Agreed                           | 1                   | 2                                |
|  | Fieldwork   | 5                   | 7                                |
|  | Draft Report  | 3                   | 1                                |
|  | Final Report  | 1                   | 6                                |
|  | Cancelled   | 2                   | 5                                |
|   | <b>Total</b>  | <b>29</b>           | <b>29</b>                        |

## *Outstanding 21/22 reports*

The following audit reviews are still to be finalised:

### **2021 – 04 Procurement and Contract Management**

This review was delayed due to priority being given to the Financial Sustainability Including Capital Programme and the Asset Management audit reviews. These have now been finalised and the auditor has recommenced this audit.

## **1.4 Changes to 22/23 Internal Audit Plan**

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

### **Postponed**

#### **2021 – 05 – Training and Development of Staff - 25 days**

The service requested that this audit review be postponed until the next financial year 2023/24. This was due to the service having other priorities with the new HR/Payroll system being implemented.

The Chief Executive approved this change on 19<sup>th</sup> December 2022.

#### **2022 – 24 – Waste Disposal and Recycling - 17 days**

The service requested that this audit review be postponed until the next financial year 2023/24 due to operational priorities.

The Chief Executive approved this change on 22<sup>nd</sup> February 2023.

#### **2223 – 15 – Leisure, Arts and Facilities - 20 days**

This Internal Audit Manager requested this audit to be postponed until the next financial year 2023/24 to allow more time to gain information regarding Energy Management.

The Chief Executive approved this change on 21<sup>st</sup> February 2023.

## 2. Summary of Reports

### 2.1 Overview

The following reports have been finalised during the period.

| Ref          | Name                | Type      | Outcome        | P1 | P2 | P3 | Insights |
|--------------|---------------------|-----------|----------------|----|----|----|----------|
| 22/23 - 18   | Cemeteries          | Assurance | Satisfactory   | -  | 1  | -  | -        |
| 22/23 - 12   | Policy Framework    | Advisory  | Non-applicable | -  | -  | -  | -        |
| 22/23 - 07   | Asset Management    | Assurance | Limited        | 1  | 4  | 3  | -        |
| 22/23 - 08   | Sustainability Risk | Assurance | Satisfactory   | -  | -  | -  | 1        |
| 20/21 - 22   | Safeguarding        | Assurance | Satisfactory   | -  | 1  | 2  | -        |
| <b>Total</b> |                     |           |                | 1  | 6  | 5  | 1        |

## 2.2 Cemeteries

### Overview of Review

Cemetery services need to be delivered with dignity and respect. The Cemeteries Administration Office are there to assist in the end-to-end administration of the cemeteries, in particular for assisting in the booking, recording and processing of statutory documentation for burials. Lisburn & Castlereagh City Council (L&CCC) currently carry out burials at 9 cemeteries.

In early 2022 a couple of reported incidents occurred within Council managed cemeteries. It was identified that a headstone had been erected on the wrong grave by a stone mason and a grave was not opened in time for a committal. Procedures have been reviewed and revised where necessary so as to ensure more robust arrangements are in place. Subsequently Internal Audit has been requested to test these revised procedures so as to ensure effective implementation. This was highlighted to Internal Audit and as part of our annual 2022/2023 audit plan it was agreed we would review the arrangements, controls and procedures regarding these areas of concern.

Within the Council responsibility for cemeteries lies with two Service Units. The Environmental Health Service unit manages the administration aspect, while Parks and Amenities Service Unit manage the operational aspects on the ground.

### Summary of Findings and overall assurance rating

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



Overall this review has concluded with a **satisfactory** assurance rating with one Priority 2 recommendations as follows:

One Priority 2 recommendation was raised relating to:

- Review of Procedures for Interments and Monumental Works

### Finding

Documented procedures are in the process of being reviewed, these are not fully accurate and complete and reliance cannot be placed on the information, and they remain in draft. This content covers both the administration and the Parks and Amenities teams. These procedures relate to:

- Burial orders
- Memorial and Inscription applications
- Service request and complaints

These procedures are very much a work in progress and will need to be finalised by management within the administration and Parks and Amenities teams.

## Implications

If management do not have systematic controls to confirm that procedures are being properly implemented, then there is a risk that operational practice may never change in light of procedures, or any change may not be properly implemented or sustained.

The impact of an incident will result in reputational damage to the Council.

## Recommendation

Management need to put in place systems of control, which should give them assurance that all relevant procedures are being implemented. It should be identified what additional measures should be taken to support Management in implementing such control systems. This could include:

- Each procedure has an executive summary and states required actions in clear, comprehensive language;
- Procedures need to be readily and easily available to all relevant staff so that they are aware of their existence and requirements, to better facilitate compliance;
- These procedures need to be tested before implementation, this will provide managers with more support to monitor compliance;
- Development of a feedback process so that observations of staff and managers responsible for using procedures can be captured and used to inform future iterations of the procedures;
- Training of staff from both Service Units on updated procedures.

| Action   | Responsible Officer   | Target Date |
|--|---|-------------|
| <b>A preliminary review of procedures should be performed. This will ensure that issues relating to incorrect, or incomplete material is quickly addressed.</b>  | Procedures to be updated and agreed between both Service Units by end of March 2023.<br><br>Environmental Health Manager                            | 31/03/2023  |
| <b>Management should ensure that the importance of complying with regulations and guidance, is emphasised with both staff and undertakers/memorial sculptors. Comprehensive written procedures which are easily accessible by all members of staff can reduce the risks of errors and inconsistency.</b> | Training to take place for both Service Units to ensure consistent approach and discuss any potential concerns.<br><br>Environmental Health Manager |             |

## 2.3 Policy Framework

### Overview of Review

Regular updating of the Council's financial regulations/accounting manual ensures detailed and clear accounting procedures to be followed. The overarching objective for this review was to assess the adequacy of the policy documentation within the Accounting Manual. This review is advisory in nature.

### Documents Reviewed

Internal Audit reviewed the following documents:

- Banking Arrangements.
- Budget Setting and Budget Monitoring.
- Business Cases
- Credit Card
- Income
- Insurance and Security of Assets
- Loans and Investments
- Over-riding Financial Regulations
- Payments
- Petty Cash
- Procurement

Checks were made to ensure that the documents were in line with best practice and where applicable reference was made to relevant legislation and linked policies and procedures. No major issues arose. A few queries for clarification have been raised that should be checked before publication.

### Findings

The table below outlines key observations arising and management commentary.

| Internal Audit Observation  | Lead Officer                     | Management Commentary   | Implementation  |
|---|----------------------------------|---|---|
| Each document provided a note of the key change made to the document and the rationale behind the change.   | Head of - Finance                | Management are pleased to note that Internal Audit find the new layout helpful.   | Complete  |
| The documents provide, where relevant, links to templates and further documentation. These links and documentation were not reviewed as they were out with the scope of this advisory audit. These documents maybe subject to update/refresh at a later | Head of Finance / Head of Assets | As highlighted by Internal Audit, the focus has been on the main changes. Links to the various templates will be added once changes to the overall content has been agreed. | Will be complete when main content within Accounting Manual is approved |

|  |                 |   |                  |
|--|-----------------|---|------------------|
| date with new links to be added.   |                 |   |                  |
| Potential opportunity to reflect new guidance relating to business cases Northern Ireland Guide to Economic Appraisal and Expenditure (NIGEAE).  | Head of Finance | Work is now underway to review the business case templates used by the Council to consider NIGEAE guidance  | Already underway |
| Within the procurement document at 2.14b, there appears to be some dispute over this paragraph regarding local provider. Clarification needs to be provided before being entered into the accounting manual.                       | Head of Assets  | The reference at 2.14b deals with guidance regarding local providers and Procurement team have confirmed that a local provider is deemed as a supplier located within the Council area. This has been incorporate into the draft accounting manual. | Complete         |
| Procurement 2.22. Reference is made to the requirement of guidance by the WG. This needs done before being entered into the accounting manual.   | Head of Assets  | The reference at 2.22 relates to contracts register and the query was if there was any additional guidance required. Head of Assets content that the guidance is sufficient.  | N/A              |
| Procurement 2.23. At the bottom of this document there is mention of a Procurement Manual that then lists some documents that are advised as not completed. The service has advised that these documents have still to be drafted. | Head of Assets  | <ul style="list-style-type: none"> <li>The reference at 2.23 relates to abnormally low/high tenders and Assets can confirm this guidance which is work in progress.</li> </ul>  | 15 March 2023    |

## Conclusion

To ensure Lisburn & Castlereagh City Council's Accounting Manual is up-to-date with the most recent legislation, accounting policies and best practice the documents contained in the accounting manual should be regularly reviewed and updated. It is important that, where services link into the accounting manual, that relevant documentation is checked at least annually and changes sent to Finance for updating. A date for producing outstanding documentation should be considered.

## 2.4 Asset Management Review

### Overview of Review

The main objective for this review was to assess the adequacy and effectiveness of the key controls and compare them to Northern Ireland Audit Office (NIAO) guidance entitled “A Strategic Approach to the Use of Public Sector Assets - a Good Practice Guide for Local Government in Northern Ireland”. The guidance issued in October 2021 directed Local Authorities to the nine core components of good asset management.

### Nine Core Components of Good Asset Management

| Objectives  | Components  |
|---|---|
| Ensuring Established Context for Delivery               | (i) <b>Asset Management Strategy</b><br>Describes the way council-owned and leased land and property assets will be utilised to support service delivery and wider civic outcomes   |
|   | (ii) <b>Asset Management Plan</b><br>A multi-year plan describing how the Asset Management Strategy will be implemented across <u>all</u> assets  |
| Ensuring Governance to Support Delivery                 | (iii) <b>Asset Management Policies</b><br>Appropriate operating policies and guidance covering matters such as disposal and income generation   |
|   | (iv) <b>Asset Management Champion</b><br>A senior officer identified as holding responsibility for managing and optimising the value derived from land and property assets  |
|   | (v) <b>Multi-Disciplinary Approach</b><br>Asset management draws upon legal, financial and property expertise. The Asset Management Strategy and Asset Management Plan should align with the Corporate Plan and Community Plan        |
|   | (vi) <b>Challenge Function</b><br>All asset holdings should be regularly challenged at a senior management and committee level to ensure they are correctly configured and support the delivery of public services and civic outcomes |
| Ensuring the Development of Asset Management Capability | (vii) <b>Asset Register</b><br>An actively maintained publicly available comprehensive asset register describing all land and property assets owned, leased and occupied by a council   |
|   | (viii) <b>Benchmarking and Performance Management</b><br>Benchmarking the functional and economic performance of the asset base compared to other comparative portfolios  |
|   | (ix) <b>Risk Management</b><br>Asset risks identified and managed or mitigated in line with the Asset Management Plan   |

This guidance was a collaboration between the NIAO and the Strategic Investment Board (SIB) as advisors and experts on Asset Management within Northern Ireland’s public sector.

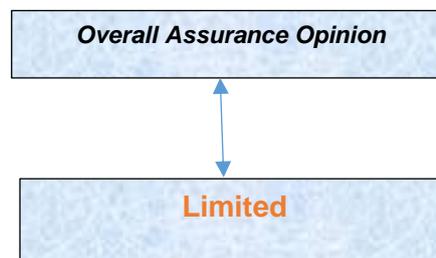
SIB are also currently leading on a Local Councils Estates Forum with the underlying objective being to collectively translate the theory (from the guide) into a realistic and deliverable set of principles and actions that help everyone. The Council’s Head of Service for Assets has been participating in this forum.

The scope of the review was enhanced further by capturing any learning points from a critical NIAO Report that was released on the 7<sup>th</sup> July 2022 into Land Acquisitions and Disposals at another NI Local Authority.

After discussions with our Chief Executive and a re-assessment of the potential risks this review was upgraded from an Advisory to an Assurance review.

Summary of Findings and overall assurance rating

| Findings                  | P1       | P2       | P3       | Insights |
|---------------------------|----------|----------|----------|----------|
| Adequacy of controls      | 1        | -        | -        | -        |
| Effectiveness of controls | -        | 4        | 3        | -        |
| <b>Total</b>              | <b>1</b> | <b>4</b> | <b>3</b> | <b>-</b> |



Overall this review has concluded with a **Limited** rating with one Priority 1 recommendation, four Priority 2 and three Priority 3 - we have listed a brief summary of these on the table below.

| Objectives                                 | Ref    | Recommendations  | Priority Level |
|--|--------|--|----------------|
| Context for Delivery                       | (i)    | <b>Estate Strategy</b><br>Re-visit the Draft Estate Strategy to progress its finalisation and re-fresh objectives with implementation dates and responsible officers in an agreed action plan. <i>(cross ref. core component no. i)</i>  | 3              |
|  | (ii)   | <b>Progress Reports on Asset Management Work Streams (Annual)</b><br>Updates on Asset Management work streams should be provided at least <b>annually</b> to all Council Members. <i>(cross ref. core component no. ii)</i>  | 2              |
| Governance to Support Delivery             | (iii)  | <b>Council Policies and Procedures</b><br>Asset Management Policies and procedures to be finalised and approved with the most up to date mapped processes to be agreed. <i>(cross ref. core component no. iii)</i>   | 1              |
|  | (iv)   | <b>Assets Team Structure</b><br>Escalate related Asset Team staff structures so that key roles and responsibilities can be mapped against the current roster of staff.<br><br><i>(An Estates Manager was appointed in July 2021 who reports to the Head of Service Assets who has the implied role of Assets Champion who then reports to the Director – cross ref. core component no. iv)</i> | 2              |
| Development of Asset Management Capability | (v)    | <b>Asset Register</b><br>A variety of Assets Schedules and spreadsheets should be reviewed, enhanced if necessary and reconciled to the Council's Financial Accounts (Balance Sheet).<br><i>(There is an agreed position this task has been transferred to the Assets Team to progress – cross ref. core component no. vii)</i>  | 3              |
|  | (vi)   | <b>Performance Improvement Measures for Asset Management</b><br>Establish more robust Asset Management Performance Management processes and related targets and Key Performance Indicators. <i>(cross ref. core component no. viii)</i>  | 2              |
|  | (vii)  | <b>Land &amp; Property Risk and Actions – visibility</b><br>Identify, assess and include Estate and Asset Management Risks and Actions in LCCC Corporate, Departmental and Service Risk Registers. <i>(cross ref. core component no. ix)</i>   | 3              |
| N/AO Guidance                              | (viii) | <b>Tracking Rental Agreements</b><br>That a formal process is established to capture and track when rental agreements are to be reviewed and the rent increased in line with the Retail Price Index. <i>(cross ref. core component no. vii)</i>  | 2              |

## Findings on Components (i) Strategy and (ii) Annual Plan

The Draft Estate Strategy was presented to the Corporate Service Committee on the 13<sup>th</sup> June 2017 by the Director of Environmental Services. As part of the consultative process Council Members had been interviewed and their views summarised and included in the Estate Strategy document.

On review of subsequent Minutes and Reports to Committees we confirmed that no updated versions of the Estate Strategy had been brought back to the Corporate Services Committee.

We were provided with the most recent iteration of the Draft Estate Strategy (version 3.4.1 AR) that was presented to CMT on the 25<sup>th</sup> January 2022 but was not approved as further actions were required. The Draft Estate Strategy has to be re-visited by CMT on a date to be determined. When the Draft Estate Strategy is approved by CMT only then will it be taken to Committee for their approval.

## Conclusions

- Lack of visibility for Council Members on progress of Asset Management work streams with minimal updates being provided since the original consultation exercise and presentation of the Draft Estate Strategy document.

## Implications

- Difficult for Members to establish what progress has been made on Asset Management tasks outside of the specific agreed actions which has focused on the efficiency agenda.
- Unapproved Estate Strategy means it cannot be communicated across the organisation.

## Recommendations

- Re-visit the Draft Estate Strategy, incorporating emerging best practice as informed through the SIB forum. Also to progress its finalisation, re-refresh objectives with implementation dates and responsible officers in an agreed action plan.
- Updates on progress of Asset Management work streams should be provided at least annually to CMT and all Council Members.

| Agreed Actions   | Responsible Officer(s)  | Target Date                              |
|--|---|--|
| <ul style="list-style-type: none"> <li>• To progress finalisation of the Draft Estate Strategy with targets, implementation dates and responsible officers being identified.</li> </ul>  | Per Action Plan:<br>Director of Service Transformation & HoS – Assets   | December 2023                            |
| <ul style="list-style-type: none"> <li>• On completion of above refresh of Action Plan then provide an update on at least an <u>Annual</u> basis on Asset Management work streams to Council.</li> </ul> <p>The provision of regular updates to Committee's and Council Members on work streams had been an objective in the original Draft Estate Strategy.</p> | <u>To CMT:</u><br>HoS - Assets<br><br><u>To Committee:</u><br>Director of Service Transformation & HoS - Assets | Continuous after implementation of above |

## Findings on Components (iii) Policies (iv) Assets Champion (v) Multi-Disciplinary Approach and (vi) Challenge Function

### Asset Management Policies - core component no. (iii)

We were advised a draft Acquisition and Disposal Policy was created in November 2021 with no Policies in final format. We were advised a significant Report on Assets including Policies is due to be presented to the Corporate Services Committee in March 2023.

### Asset Management Champion – core component no. (iv)

The Head of Assets undertakes the role of “Assets Champion” aided by the Estate Manager who was appointed to the Assets Team in July 2021. The HoS Assets confirmed the structure for his Service has so far not been finalised given the other corporate strategic priority areas for the ERSG.

### Multi-Disciplinary approach - core component no (v) & Challenge Function – core component no (vi)

These two components are dependent upon the finalisation of Estate Strategy and other key Assets Policies. Internal Audit intend to revisit these aspects in a future audit to allow the opportunity for Council Policies, systems and team structure to become more embedded.

### Recommendations

- Asset Management Policies to be finalised and progressed at the earliest opportunity - governance is compromised without Council agreed policies in place.
- Escalate related Asset Team Structures so that key roles and responsibilities can be mapped against the current roster of staff.

| Agreed Actions  | Responsible Officers   | Target Dates               |
|---|--|----------------------------|
| <ul style="list-style-type: none"> <li>• To progress the finalisation of Asset Management Policies at the earliest opportunity.</li> </ul>  | Per Action Plan:<br>Director of Service<br>Transformation & HoS Assets | Various per<br>Action Plan |
| <ul style="list-style-type: none"> <li>• Escalate related Asset Team staff structures so that key roles and responsibilities can be mapped against the current roster of staff</li> </ul> | Director of Service<br>Transformation & HoS HR&OD                      | June 2023                  |

## Findings on Components (vii) Asset Register (viii) Benchmarking & Performance (ix) Risk Management

### Asset Register - core component no. (vii)

There is not an actively maintained and publicly available comprehensive asset register describing all land and property assets. Full asset information is available across several databases and can inform a newly acquired MIS asset register as part of the emerging best practice.

### Benchmarking and Performance Management - core component no. (viii)

There are minimal Key Performance Indicators established on Asset Management.

In the 2021/22 year there was one KPI number 60 on Energy Consumption and in the 2022/23 year there were two being reported on to Committee as follows:

- KPI 60 Energy Consumption
- KPI 212 Rental from Councils Leased Assets

## Risk Management - core component no. (ix)

There were no references to Asset Management on Corporate and Service Risk Registers or action plans.

### Implications

- Assets are recorded on a number of Asset Schedules which need to be reviewed and reconciled with Financial Accounts (Fixed Assets) Balance Sheet.
- The lack of meaningful KPI's set up on the Performance Management system means there is no measurement of performance against pre-agreed targets.
- Estate and Asset Management Risks and actions are not considered in the Department and Service Risk Registers. Lack of Corporate visibility on the significant Asset Management risks that remain in the absence of mitigating controls.

### Recommendations

- A variety of Assets Schedules and spreadsheets should be reviewed, enhanced if necessary and reconciled to the Council's Financial Accounts (Balance Sheet).
- Establish much more robust Asset Management Performance Management processes and related targets and Key Performance Indicators with an emphasis on tracking progress and reporting to Committee as appropriate
- Identify, assess and include Estate and Asset Management Risks and Actions. Currently there are risks relating to Estate and Asset Management not recorded on either the Departmental or Service Risk Registers.

| Agreed Action  | Responsible Officers               | Target Date |
|--|------------------------------------|-------------|
| To establish a centrally maintained LCCC's Asset Register  | Per Action Plan:<br>HoS - Assets   | June 2024   |
| To establish meaningful Asset Management Performance Management KPI's and track progress of work streams | HoS - Assets                       | July 2023   |
| To enhance Departmental and Service Risk Registers with Estate and Asset Management Risks.               | Director of Service Transformation | June 2023   |

### Findings on Benchmarking against NIAO Critical Report on NI Local Authority

We examined a sample of activity reported to the Corporate Services Committee from April 2015 to the present and focused in on Land and Property, Acquisitions, Disposals and Rent renewals reports brought by various officers over the years.

Based on the sample selected we arrived at the following summary of results:

- All files we reviewed were in order with sufficient information such as legal instructions and receipt of legal advice being acted on.
- The process to correct an Adverse Possession Order that commenced in May 2016 was finally corrected in April 2021 with Land Registry records being amended. However this result has not been reported to the Corporate Services Committee.
- Even though clearly written into rental agreements (see Hillsborough Gun Club Rental Agreement) there is no formal process in place to capture and track when rental agreements are to be reviewed and the rent increased in line with the Retail Price index.

- In one historic example, we found that there had been unacceptable delays in obtaining responses' from the Council's Economic Development Service to queries from the Council's legal representative. The delay in providing responses almost impacted a strategically important land purchase at Glenmore.

### Implication

- Rents are not reviewed in the review window as set out in the lease agreement and opportunity to review the rent charged is missed which may result in loss of income.

### Recommendation

- That a formal process is established to capture and track when rental agreements are to be reviewed and the rent increased in line with the Retail Price Index.

| Agreed Action  | Responsible Officer              | Target Date  |
|--|----------------------------------|--------------|
| To establish a process to capture and track when rental agreements are due for renewal and rent review | Per Action Plan:<br>HoS - Assets | January 2024 |

## 2.5 Sustainability Risk

### Overview of Review

The overarching objective for this review was to assess the Policies and procedures including the controls to ensure that any risks relating to maintaining Financial Sustainability were being mitigated and managed effectively. This review was assurance in nature.

### Summary of Findings and overall assurance rating

| Findings                  | P1 | P2 | P3 | Insight |
|---------------------------|----|----|----|---------|
| Adequacy of controls      | -  | -  | -  | -       |
| Effectiveness of controls | -  | -  | -  | 1       |
| Total                     | -  | -  | -  | 1       |



Overall this review has concluded with a **satisfactory** assurance rating with no recommendations and one insight.

### Insight

The Code of Governance on the Councils website should have links to the most up to date versions of Council Policies.

## 2.6 Safeguarding

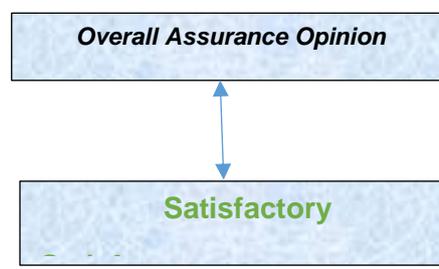
### Overview of Review

The Internal Audit Operational Plan was approved by the Governance & Audit Committee and included a provision for a review of Safeguarding arrangements with this review being assurance in nature.

The overarching objective for this review was to review the progression and improvement of Safeguarding arrangements in place from a previous audit and therefore to assess if requirements are being met.

### Summary of Findings and overall assurance rating

| Findings                  | P1 | P2 | P3 | Insights |
|---------------------------|----|----|----|----------|
| Adequacy of controls      | -  | -  | -  | -        |
| Effectiveness of controls | -  | 1  | 2  | -        |
| Total                     | -  | 1  | 2  | -        |



With the exception of Safeguarding Training this review has concluded with a **Satisfactory** assurance rating with one Priority 2, two Priority 3 recommendations.

The recommendations are as follows:

- Risk assessment process should take account of up-to-date statistical information on completion of Safe Guarding training (Priority 3)
- Safeguarding Training completion rates need to be significantly improved (Priority 2)
- To support the aims and best practices of Safeguarding Working Group (SWG) then remind members that if unable to attend SWG Meetings that they ensure an appropriate officer is nominated in their place.(Priority 3)

There is currently a backlog in Safeguarding Training which is being addressed – for example approximately 80 staff were trained at the end of December 2022.

We will continue to monitor progress and will be reviewing again as part of an agreed audit on LCCC Training due to take place later in 2023/24.

Please refer to the findings set out below in relation to the Priority 2 recommendation only.

## Findings

### Training & Safeguarding (Priority 2)

Below is a table\* of the last two quarters training that was provided to the Safe Guarding Working Group.

| Training details provided to SWG                               | Sept 2022 |                     |               |           | Dec 2022 |                     |               |           |
|--|-----------|---------------------|---------------|-----------|----------|---------------------|---------------|-----------|
|  | Total     | Training up to date | To be trained | % trained | Total    | Training up to date | To be trained | % trained |
| Safeguarding - regulated posts - (Keeping Safe 2)              | 254       | 53                  | 201           | 21%       | 219      | 53                  | 166           | 24%       |
| Leisure Watch - S/B 80%  | 356       | 226                 | 130           | 63%       | 364      | 226                 | 138           | 63%       |
| Safeguarding – LMS – All employees                             | 787       | 190                 | 597           | 24%       | 1204     | 236                 | 968           | 20%       |
| Safeguarding - trainers training                               | 4         | 4                   | 0             | 100%      | 4        | 4                   | 0             | 100%      |
| Safeguarding - designated officer (i.e Safeguarding Committee) | 23        | 13                  | 10            | 57%       | 23       | 23                  | 0             | 100%      |
| Tier 1 – Domestic Violence Awareness- Front Line               | 238       | 175                 | 63            | 74%       | 238      | 192                 | 46            | 81%       |
| Tier 2 – Domestic Violence in the Workplace – LM               | 184       | 127                 | 57            | 69%       | 184      | 127                 | 57            | 69%       |
| Tier 3 Trusted Colleague (Optional)                            | 9         | 0                   | 9             | 0%        | 9        | 0                   | 9             | 0%        |
| Harmful Sexual Behaviour                                       | 338       | 39                  | 299           | 12%       | 338      | 39                  | 299           | 12%       |

\*Figures per table have not been tested as part of audit testing processes. Management information statistics will be tested as part a future planned audit on training.

Completion rates above for Safeguarding training are significantly behind in a number of pre-set thresholds and the Council are vulnerable to incidents relating to Safeguarding.

For example, under the Leisure Watch Scheme 80% of leisure staff should be trained however, the current rates of completion indicate 63%.

Subsequent to obtaining the above training statistics the Safeguarding Managers confirmed that approximately 80 staff under the Regulated Posts category have received training since the above statistics had been collated.

#### Learning Management System (LMS) Portal:

The vast majority of Council training takes place online via the LMS portal. On completion a Certificate of completion is provided and status log is maintained on the portal for future reference if required.

Included on the Safeguarding module Safeguarding Policies are available for trainees to view and download. We noted some older version of Policies for example the Safeguarding Training Policy was updated in July 2022 version 13, however the version on LMS was an older version 10.

The Safe Guarding Manager agreed to follow-up on updating the LMS portal with the most up to date policies. They also agreed that in future both the intranet and LMS portal will be updated at the same time with any updated policies and procedures.

### Implication

Un-trained staff may not be able to deal effectively with Safeguarding incidents.

Where an incident does occur and training is not up to date, the Council is then at risk of legal, financial and reputational damage.

We will be monitoring progress on Safeguarding training and intend to review it again as part of an agreed audit on Council training due to take place in Q/2 2023/24.

### Recommendation

Completion rates for Safeguarding Training needs to be significantly improved.

### Agreed Action Plan

| Action   | Responsible Officer        | Target Date                    |
|--|----------------------------|--------------------------------|
| SWG to focus on improving completion rates for Safeguarding training and any other mandatory training required by legislation. | HoS – Environmental Health | 31 <sup>st</sup> December 2023 |

Internal Audit would like Members to note that the above table on page 17 containing training completion statistics, is now out of date and that further training has been provided and future training is being arranged.

## 2.7 Other Internal Audit Work

### Public Sector Internal Audit Standards (PSIAS) – Self Assessment

A full self-assessment has been carried out by the Internal Audit Manager to assess Internal Audit's conformance with the Public Sector Internal Audit Standards (PSIAS) and the Local Government Application Note. The Internal Audit Team is mostly compliant with the full checklist, with improvements being made since the last self-assessment. The findings of this assessment are reported by exception and can be found in Appendix 3.

### PSIAS External Assessment

The last external assessment of Internal Audit's compliance with PSIAS took place in 2015 by EY. It was due to be carried out again in 2020. However, due to COVID and significant changes within the team it was delayed. External assessment can come with a high financial cost. Another option is peer review whereby another council's experienced auditor carries out the independent review with us reciprocating. The Internal Audit Manager attended the meeting of the Internal Auditor Practitioners Group held on 27th January 2023 whereby three councils have already shown an interest in peer review during 24/25. Other councils have been asked if they wish to take part. Once numbers are known a plan will be drafted and allocations to peer review allocated. Further information will be brought to the G&A whenever it becomes available.

### National Fraud Initiative (NFI) – Data Matching

Matches for Payroll and Creditors were received from the Audit Office at the end of January 2023.

The Council's Creditors team have reviewed those Creditors matches marked high risk and found nothing untoward up to now.

Investigations into Payroll and an additional sample of Creditors matches will continue over the coming months as and when resource allows. As indicated previously there is no obligation or expectation from the Audit Office to investigate all matches.

The volume of matches received can be broken down over the following headings:

|               |                   |
|---------------|-------------------|
| • Payroll     | 79                |
| • Creditors   | 495               |
| • Procurement | <u>10</u>         |
| <b>Total</b>  | <b><u>584</u></b> |

### Whistleblowing Disclosures

There have been no reports made to the Internal Audit team invoking the provisions of Council's Whistleblowing Policy in last 12 months.

### Fraud/Suspected Fraud

There have been no reports made to the Internal Audit team relating to fraud or suspected fraud in the last 12 months.

We also issued to CMT for onward distribution to their respective teams the following Northern Ireland Audit Office (NIAO) Guidance and related Reports:

- Internal Fraud Risk including Self Assessment Checklist (February 2022).
- National Fraud Initiative – Outcomes for Northern Ireland from last exercise (July 2022).
- Public Sector Fraud Authority – document setting out details of establishment of this authority 3<sup>rd</sup> August 2022.
- NIAO Guidance on Planning Fraud Risk 2<sup>nd</sup> March 2023.

### NIAO Other Reports and Guidance - Use of Public Sector Assets

- NIAO Extraordinary Audit Report on Causeway Coast and Glens Borough Council issued in July 2022.
- A Strategic Approach to the Use of Public Sector Assets (Oct 2021) and Nine Core Components of Asset Management. We re-issued this guidance to CMT and the Assets team as the above Extraordinary Audit referred to this key guidance. The Nine Core Components of Asset Management were also used in our audit of Asset Management with the results reported at section 2.4 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 at 6<sup>th</sup> March 2023

Table 3.2.1 highlights the status of internal audit recommendations as at 6<sup>th</sup> March 2023 for which the target implementation date has passed.

Note that implementation is based upon management’s assessment of whether the audit recommendation has been addressed. Currently no outstanding recommendations.

|                       | Priority 1 | Priority 2 | Priority 3 | Total |
|-----------------------|------------|------------|------------|-------|
| Partially Implemented | -          | -          | -          | -     |
| Not Implemented       | -          | -          | -          | -     |
| <b>Total</b>          | -          | -          | -          | -     |

## 3.2 Recommendations Deemed Discharged by Management

### 3.3.1 Recommendations Deemed Discharged by Management as at 6<sup>th</sup> March 2023

Table 3.3.1 highlights that since 1<sup>st</sup> April 2022 there have been 16 recommendations deemed discharged by management.

Internal Audit undertook follow up work / sought evidence to support this and can confirm that to date, that all 16 of these recommendations have been fully implemented.

|  | Priority 1 | Priority 2 | Priority 3 | Insights | Total |
|--|------------|------------|------------|----------|-------|
| Fully Implemented since April 2022 to December 2022 G&A. Reported previously.                      | -          | 5          | 4          | -        | 9     |
| Internal Audit confirmation of discharged recommendations since last G&A Report, please see below. | -          | 2          | 5          | -        | 7     |
| <b>Total</b>   | -          | 7          | 9          |          | 16    |

## 3.3 Internal Confirmation of Discharged Recommendations

| Audit          | Rec No | Original Recommendation               | Management Action Plan           | Priority | Implementation Date (s) | Results of Follow Up Work   |
|----------------|--------|---------------------------------------|----------------------------------|----------|-------------------------|---|
| 2022-20 - PCSP | 604    | This is a recurring recommendation in | Request for Conflict of Interest | 3        | Original Date:          |  |

|  |     |   |  |   |   |   |
|--|-----|---|--|---|---|---|
|  |     | <p>the yearly PCSP internal audits. As a response to a previous internal audit recommendation, a checklist form was to be used for all grant files to ensure that all procedures have been followed and all forms signed by appropriate persons and retained for audit purposes. This checklist was expanded to include conflict of interest tick box with separate second checks</p> <p>Therefore the PCSP Manager should ensure that these checklists are used and checked for completeness and any gaps followed up.</p> | Forms for 2022/23 from all PCSP Members and staff.   |   | <p>30<sup>th</sup> September 2022</p> <p><b>Revised Date:</b><br/>30<sup>th</sup> November 2022</p>                           |   |
|  | 605 | <p>This is a recurring recommendation each year. The PCSP manager should develop procedures to ensure compliance with the requirements of the accounting manual. We understand there were times when the Admin officer responsible for raising POPs was off and that there was no other officer available. The PCSP Manager should ensure that further staff members are trained in raising POPs and have the</p>   | <p>Review current system in place and remind staff of requirement to comply with the Council's Accounting Manual.</p> <p>Quarterly spot check that POPs are being raised before the procurement of all goods and services.</p> | 3 | <p><b>Original Date:</b><br/>30<sup>th</sup> September 2022</p> <p><b>Revised Date:</b><br/>30<sup>th</sup> November 2022</p> |  |

|                                      |     |  |  |   |  |   |
|--------------------------------------|-----|--|--|---|--|---|
|                                      |     | correct permissions on the Finance system to do so.  |  |   |  |   |
|                                      | 606 | The spreadsheet should be updated on a real time basis (every time a payment for attendance is made) to ensure that claims for funding do not include expenditure on meeting expenses greater than what is allowed.  | Spreadsheet to be updated monthly when claims are processed.   | 3 | <b>Original Date:</b><br>30 <sup>th</sup> September 2022<br><br><b>Revised Date:</b><br>30 <sup>th</sup> November 2022 |    |
|                                      | 607 | The PCSP manager should ensure that appropriate controls to reduce the risk of fraud are in operation. Internal Audit are aware that a response to a previous internal audit recommendation included the use of a checklist form for all applicant grant files. This list should be expanded to include a check on completeness of applications admin requirements. It is also recommended that the PCSP manager reviews these sheets for completeness and signs off to show review. | Date of receipt of funding applications to be recorded on the front page of all application forms in the relevant box.                                   | 3 | <b>Original Date:</b><br>30 <sup>th</sup> September 2022<br><br><b>Revised Date:</b><br>30 <sup>th</sup> November 2022 |    |
| <b>2021-17 – Business Continuity</b> | 590 | We recommend that RTOs should be defined to enable the development of optimal recovery strategies and to allow recovery allocation priorities to be set. Any RTOs information should be cross checked  | IT services will develop a number of cyber and network failure scenarios which Heads of Service can test against their Business Continuity Plans (BCPs). | 2 | <b>Original Date</b><br><br>31 <sup>st</sup> January 2023<br><br><b>Revised Date</b><br><br>n/a                        |  |

|  |     |   |   |   |   |   |
|--|-----|---|---|---|---|---|
|  |     | with IT to confirm whether resilience and recovery arrangements are aligned with recovery strategies.   | Hypersync as part of their ongoing managed service work will provide advice to confirm whether resilience and recovery arrangements are aligned with recovery strategies.   |   |   |   |
|  | 592 | Specify where BCPs and information should be held so that relevant staff could access them during incidents.  | Risk Officer, will liaise with Head of Services and ensure BCPs are located in secure areas and staff are familiar with them.   | 3 | <b>Original Date</b><br><br>31 <sup>st</sup> January 2023 |  |
|  |     |   |   |   | <b>Revised Date</b><br><br>n/a                            |   |
| <b>NIAO – Report 21/22 – Contract Management</b> | 614 | <p>1. The contract register should be reviewed and missing information obtained for inclusion in the register.</p> <p>2. The importance of maintaining the register should be re-emphasised to all relevant staff.</p> <p>3. The contract register should be assigned an owner/administrator.</p> <p>4. This person should take responsibility for the quality of the contract register, including regular review to:</p> <p>a. identify upcoming contract end dates and notify relevant business areas to take action; and</p> <p>b. identify missing information, which</p> | <p>1. The council's contract register (Includes all contracts over £3k) will be reviewed and updated as recommended. This task will be complete by the end of December 2022.</p> <p>2. The Council do recognise the need for a central contracts register although some directorates continue to hold their own register in duplicate for ease of local management, specifically against level of expenditure and contract value awarded. This register is actively managed within Central Procurement Unit who are proactive</p> | 2 | <b>Original Date</b><br><br>31 <sup>st</sup> January 2023 |  |
|  |     |   |   |   | <b>Revised Date</b><br><br>n/a                            |   |

|  |  |  |   |  |  |  |
|--|--|--|---|--|--|--|
|  |  | <p>should be sought from relevant staff.</p> | <p>in notifying the named contracts manager. Further measures to reinforce the need for regular review and update of the Contracts Register will be undertaken.</p> <p>3. Bespoke training has been undertaken for relevant contract leads and further training will be developed and delivered.</p> <p>4. Chief Officers Management Team continue to emphasise the need for timely responses to the issues notified. To improve this reinforcement it is proposed that departmental contract registers are tabled quarterly at DMT's for review and implementation.</p> <p>5. Regular reminders are emailed by the Procurement Manager to all relevant contract leads and Heads of Service requesting contract register updates to facilitate updating of the central register. In addition through the Heads of Service forum a</p> |  |  |  |
|--|--|--|---|--|--|--|

|  |  |  |   |  |  |  |
|--|--|--|---|--|--|--|
|  |  |  | <p>new STA policy and guidance along with Contract Management Guidelines has been circulated for comment earlier this year. It is proposed to present and adopt these draft policy and guidance later this calendar year subject to member consideration. Due to the interdependencies this has to be completed in parallel with the ongoing review of Accounting Manual. Target date for completion December 2022. One of the key areas within the new draft STA Guidance is to target timely contract renewals and prevent the use of STAs related to poor tender management practices.</p> <p>6. The Council is in process of introducing new Finance Management Software and this will enable automatic and timely email reminders to be furnished to the relevant contract leads to ensure</p> |  |  |  |
|--|--|--|---|--|--|--|

|  |  |  |                           |  |  |  |
|--|--|--|---------------------------|--|--|--|
|  |  |  | timely contract renewals. |  |  |  |
|--|--|--|---------------------------|--|--|--|

Key:

|   |                       |
|---|-----------------------|
|  | Implemented           |
|  | Partially Implemented |
|  | Not Implemented       |
|  | Not Due               |

#### 4. Quality Assurance

KPI's for Internal Audit are monitored on an ongoing basis.

| No. | Target                        | Narrative  | Performance to date  |
|-----|-------------------------------|--|--|
| 1   | Pre-Audit                     | Agreement of TOR with HOS & Director 10 days prior to commencement of audit / review | On track   |
| 2   | Audit Delivery                | Completion of 90% of the Internal Audit Plan   | Focus will be on progressing as much fieldwork to ensure sufficient coverage to enable the IA opinion. |
| 3   | Audit Delivery                | 80% of Recommendations accepted  | On track   |
| 4   | Customer Satisfaction Results | Achievement of Customer Feedback average score of 3 or more.                         | No issues to date  |
| 5   | Resources / Costs             | Manage the costs of the IA team within agreed budget                                 | On track   |



## Appendix 1 22/23 Operational Plan updated as at 6<sup>th</sup> March 2023

Advisory audits are highlighted in red. These will be on hold until the assurance audits are completed.

| Audit Ref.                      | Auditable Unit  | Type of Review   | Sponsor            | Status  | Commentary |
|---------------------------------|---|------------------|--------------------|---|------------|
| <b>Previous Year Audits B/F</b> |   |                  |                    |   |            |
| 2022-10                         | Legal   | <u>Assurance</u> | DFCS               |    |            |
| 2021-05                         | Training and Development of Staff   | <u>Assurance</u> | DFCS               |    |            |
| 2021-13                         | Data Assurance incl GDPR & Sar's  | <u>Advisory</u>  | DST                |    |            |
| 2022-16                         | Transformation Projects, Internal Change Projects & Strategic Partnership Delivery Projects | <u>Advisory</u>  | DST                |  |            |
| 2022-19                         | Community Engagement  | <u>Assurance</u> | DES                |  |            |
| 2022-22                         | Good Relations - Peace Programmes   | <u>Assurance</u> | DLW                |  |            |
| 2021-22                         | Safeguarding  | <u>Assurance</u> | HOS EH & HOS HR&OD |  |            |

|                             |   |                  |      |  |  |
|-----------------------------|---|------------------|------|--|--|
| 2022-24                     | Waste Disposal and Recycling                        | <u>Assurance</u> | DES  |   |  |
| 2022-26                     | Capital Programmes                                  | <u>Assurance</u> | DST  |   |  |
| 2022-29                     | Stores  | <u>Advisory</u>  | TBC  |   |  |
| <b>Key Theme: Financial</b> |   |                  |      |  |  |
| 2223-01                     | Payroll incl expenses                               | <u>Assurance</u> | DFCS |   |  |
| 2223-02                     | Grants  | <u>Assurance</u> | DFCS |   |  |
| 2223-03                     | Grants - will be merged with assurance audit above. | <u>Advisory</u>  | DLW  |  |  |

| <b>Resources: Other</b> |  |                      |      |   |  |
|-------------------------|--|----------------------|------|---|--|
| <b>2223-04</b>          | Commissioning, Procurement & Contract Management | <u>Assurance</u>     | DST  |  |  |
| <b>2223-05</b>          | Data Governance and Security                     | <u>Assurance</u>     | DST  |  |  |
| <b>2223-06</b>          | ICT - IT Licenses                                | <u>Assurance</u>     | DST  |  |  |
| <b>2223-07</b>          | Asset Management                                 | <u>Assurance</u>     | DST  |  |  |
| <b>Governance</b>       |  |                      |      |   |  |
| <b>2223-08</b>          | Risk Management - Financial Sustainability       | <u>Assurance</u>     | DFCS |  |  |
| <b>2223-09</b>          | BCP & Risk Management                            | <u>Assurance</u>     | DES  |  |  |
| <b>2223-10</b>          | Anti Fraud & Corruption                          | <u>Investigatory</u> | CEO  |  |  |

|                             |  |                  |      |   |  |
|-----------------------------|--|------------------|------|---|--|
| <b>2223-11</b>              | Corporate Performance  | <u>Advisory</u>  | CEO  |    |  |
| <b>2223-12</b>              | Policy Framework   | <u>Advisory</u>  | DFCS |    |  |
| <b>2223-13</b>              | Internal Change Projects   | <u>Assurance</u> | DST  |    |  |
| <b>Operational Delivery</b> |  |                  |      |   |  |
| <b>2223-14</b>              | Leisure, Arts and Facilities including Community Centres (Bridge, Ballyoran, Enler and Moneyreagh)                                   | <u>Assurance</u> | DLW  |    |  |
| <b>2223-15</b>              | Leisure, Arts and Facilities including Community Centres (Bridge, Ballyoran, Enler and Moneyreagh)                                   | <u>Assurance</u> | DLW  |    |  |
| <b>2223-16</b>              | Community Planning, Community Engagement, PCSP (Mandatory Annual Requirement) & Cultural Services, Good Relations & PEACE Programmes | <u>Assurance</u> | DES  |    |  |
| <b>2223-17</b>              | Waste Management   | <u>Assurance</u> | DES  |  |  |
| <b>2223-18</b>              | Cemetries Administration   | <u>Assurance</u> | DES  |  |  |
| <b>2223-19</b>              | Planning and Development Management, Planning Enforcement, Local Development Plan  | <u>Advisory</u>  | DST  |  |  |

|  |   |  |  |  |  |
|--|---|--|--|--|--|
|  | <b>Other Audit Team Tasks:</b>                                |  |  |  |  |
|  | G&A & CMT Reporting   |  |  |  |  |
|  | Follow-up on recommendations work                             |  |  |  |  |
|  | Annual Internal Audit Report and Opinion                      |  |  |  |  |
|  | IA Team Skills Training                                       |  |  |  |  |
|  | G&A Comm - guidance/training                                  |  |  |  |  |
|  | Internal Audit Administration                                 |  |  |  |  |
|  | IAPG Meetings, networking and learning best practices         |  |  |  |  |
|  | NIAO Proper Arrangements Question co-ordinating (Annual)      |  |  |  |  |
|  | NIAO External Audit queries on IA Reports/Plan etc            |  |  |  |  |
|  | NIAO Fraud Assessment Questionnaire (Annual)                  |  |  |  |  |
|  | NIAO Audit Strategy/Audit Letter/Annual Report (all Councils) |  |  |  |  |
|  | Contingency   |  |  |  |  |

| Key   |   |
|---|---|
|  | Not due to start per plan                         |
|  | Planning Underway                                 |
|  | Draft Terms of Reference (awaiting sign-off (HOS) |
|  | Terms of Reference Agreed                         |
|  | Fieldwork   |
|  | Draft Report                                      |
|  | Final Report                                      |
|  | Cancelled   |

## Appendix 2 Public Sector Internal Audit Standards (PSIAS)

### Self-Assessment Checklist for assessing conformance with the PSIAS and the Local Government Application Note – Findings by exception.

| Ref      | Compliance with the Standard  | Y | P | N | N/A | Evidence  |
|----------|---|---|---|---|-----|---|
| <b>1</b> | <b>Definition of Internal Auditing</b>  |   |   |   |     |   |
| 1        | Using evidence gained from assessing conformance with other Standards, is the internal audit activity:<br>a) Independent? | ✓ |   |   |     | In the previous internal assessment carried out in 20/21 this was partial compliance as the Head of ARP also acted as the Head of Audit – Head of ARP also had other responsibilities such as Risk Management / Performance / H&S / Complaints / Equality and Policy.<br><br>Internal Audit currently reports directly to Chief Executive therefore there is no risk to independence. |
|          | <b>1110 Organisational Independence</b>   |   |   |   |     |   |

| Ref  | Compliance with the Standard  | Y | P | N | N/A | Evidence   |
|------|---|---|---|---|-----|--|
| 4.9  | <p>Have reporting and management arrangements been put in place that preserve the Chief Audit Executive's (CAE) independence and objectivity?</p> <p>This is of particular importance when the CAE is line managed by another officer of the authority.</p> | ✓ |   |   |     | Same as above  |
| 4.13 | <p>a) approves decisions relating to the appointment and removal of the CAE</p>   |   |   | ✓ |     | G&A Committee are informed of appointment of CAE. It is not common practice within local authorities for the audit committee to appoint or remove a CAE. |

|      | <b>1130 Impairment to Independence or Objectivity</b>                                     |   |  |  |  |   |
|------|---|---|--|--|--|---|
| 4.25 | Have internal auditors declared interests in accordance with organisational requirements? | ✓ |  |  |  | In the previous internal assessment carried out in 20/21 this was partial compliance. All audit staff have since declared independence. |

| <b>5.</b> | <b>1200 Proficiency and Due Professional Care</b>   |   |  |  |  |  |
|-----------|---|---|--|--|--|--|
|           | <b>1210 Proficiency</b>   |   |  |  |  |  |
| 5.4       | Does the CAE ensure that up-to-date job descriptions exist that reflect roles and responsibilities and that person specifications define the required qualifications, competencies, skills, experience and personal attributes? | ✓ |  |  |  | In the previous internal assessment carried out in 20/21 this was assessed as non-compliant. A review of the auditors JD was carried out in September 22, therefore now compliant. |

|     |  |   |   |  |   |
|-----|--|---|---|--|---|
| 5.8 | Do internal auditors have sufficient knowledge of key information technology risks and controls?   | ✓ |   |  | <p>In the previous internal assessment carried out in 20/21 this was assessed as partially compliant.</p> <ul style="list-style-type: none"> <li>• IA staff have attended IT Audit Training</li> <li>• Internal Audit team members hold certifications in IT Audit, Risk and Controls</li> <li>• In 2020/21, two auditors attended - Providing assurance on digital services in the Public Sector.</li> <li>• Internal Audit Manager attended the Mindgrove IT Bootcamp over 3 days. Experienced in identifying key IT risks and controls.</li> </ul> <p>Assessed as now fully compliant.</p> |
| 5.9 | Do internal auditors have sufficient knowledge of the appropriate computer-assisted audit techniques that are available to them to perform their work, including data analysis techniques? |   | ✓ |  | <p>IA staff use excel and other IT Tools in assisting with audit work as necessary however data analysis and other computer assisted techniques are not typically required by the team and so are not used.</p>   |

| <b>1310 Requirements of the Quality Assurance and Improvement Programme</b> |   |  |   |  |  |   |
|---|---|--|---|--|--|---|
| 6.5   | Does the QAIP include both internal and external assessments? |  | ✓ |  |  | <p>EY review completed in October 2015. A significant programme of work has been undertaken to improve the quality of the Internal Audit function within the Council over the last few years. There has also been various Internal Audit Managers in post over the past few years. Furthermore with COVID, this created additional challenges for the team and time was needed to allow internal audit to adopt to new ways of working. Therefore whilst an external assessment, was due in October 2020, it was delayed.</p> <p>Peer review has been looked at to save budget and discussions are taking place currently with other NI Councils.</p> |

| <b>1312 External Assessments</b> |  |  |  |  |  |  |
|----------------------------------|--|--|--|--|--|--|
|----------------------------------|--|--|--|--|--|--|

|      |   |  |   |  |  |  |
|------|---|--|---|--|--|--|
| 6.15 | <p>Has an external assessment been carried out, or is planned to be carried out, at least once every five years?</p> <p>Has the CAE considered the pros and cons for the different types of external assessment (ie 'full' or self-assessment plus 'independent validation')?</p> |  | ✓ |  | <p>Was previously assessed as compliant but due to the delay in the external audit it has been reassessed as partially compliant in this area.</p> <p>Discussions are taking place between other NI Councils to carry out peer reviews in 24/25.</p> |  |
| 6.16 | Has the CAE discussed the proposed form of the external assessment and the qualifications and independence of the assessor or assessment team with the board?   |  |   |  | ✓  | This will be discussed nearer the time.                        |
| 6.17 | Has the CAE agreed the scope of the external assessment with an appropriate sponsor, such as the chair of the audit committee, the CFO or the chief executive?  |  |   |  | ✓  | This will be agreed closer to the time of the required review. |
| 6.18 | Has the CAE agreed the scope of the external assessment with the external assessor or assessment team?  |  |   |  | ✓  | This will be agreed closer to the time of the required review. |

|      |  |  |  |  |   |  |
|------|--|--|--|--|---|--|
| 6.19 | <p>Has the assessor or assessment team demonstrated its competence in both areas of professional practice of internal auditing and the external assessment process?</p> <p>Competence can be determined in the following ways:</p> <ul style="list-style-type: none"> <li>a) experience gained in organisations of similar size</li> <li>b) complexity</li> <li>c) sector (i.e. the public sector)</li> <li>d) industry (i.e. local government), and</li> <li>e) technical experience</li> </ul> <p>Note that if an assessment team is used, competence needs to be demonstrated across the team and not for each individual member.</p> |  |  |  | ✓ | This will be agreed closer to the time of the required review.     |
| 6.20 | <p>How has the CAE used his or her professional judgement to decide whether the assessor or assessment team demonstrates sufficient competence to carry out the external assessment?</p>   |  |  |  | ✓ | This will be considered closer to the time of the required review. |

|      |   |  |  |  |   |  |
|------|---|--|--|--|---|--|
| 6.21 | Does the assessor or assessment team have any real or apparent conflicts of interest with the organisation? This may include, but is not limited to, being a part of or under the control of the organisation to which the internal audit activity belongs. |  |  |  | ✓ | This will be considered closer to the time of the required review. |
|------|---|--|--|--|---|--|

| <b>2040 Policies and Procedures</b> |  |  |   |  |  |   |
|-------------------------------------|--|--|---|--|--|---|
| 7.37                                | Has the CAE developed and put into place policies and procedures to guide the internal audit activity? |  | ✓ |  |  | Updated templates for documenting audit work and writing reports including follow up work have been implemented in the year. There is not a suite of procedures for the team to follow as of yet, but documenting a “handbook” has begun. |

|                          |  |  |   |   |  |  |
|--------------------------|--|--|---|---|--|--|
| 7.38                     | Has the CAE established policies and procedures to guide staff in performing their duties in a manner than conforms to the PSIAS?              |  | ✓ |   |  | As above.  |
| 7.39                     | Examples include maintaining an audit manual and/or using electronic management systems.   |  |   |   |  |  |
| 7.40                     | Are the policies and procedures regularly reviewed and updated to reflect changes in working practices and standards?                          |  | ✓ |   |  | As above.  |
| <b>2050 Coordination</b> |  |  |   |   |  |  |
| 7.42                     | Has the CAE carried out an assurance mapping exercise as part of identifying and determining the approach to using other sources of assurance? |  |   | ✓ |  | This will be carried out during the 23/24 audit plan.  |
| 7.43                     | Does the CAE share information and coordinate activities with other internal and external providers of assurance and consulting services?      |  |   | ✓ |  | This will be addressed during 23/24 by formation of a focus group bringing together staff from areas such as risk, IT, governance etc. |

|                        |  |  |  |  |  |  |
|------------------------|--|--|--|--|--|--|
| <b>2110 Governance</b> |  |  |  |  |  |  |
|------------------------|--|--|--|--|--|--|

|      |  |  |   |                      |  |
|------|--|--|---|----------------------|--|
| 8.8  | <p>Has the internal audit activity evaluated the:</p> <ul style="list-style-type: none"> <li>a) design</li> <li>b) implementation, and</li> <li>c) effectiveness</li> </ul> <p>of the organisation's ethics-related objectives, programmes and activities?</p> |  |   | <p>✓<br/>✓<br/>✓</p> |  |
| 8.9  | <p>Has the internal audit activity assessed whether the organisation's information technology governance supports the organisation's strategies and objectives?</p>  |  | ✓ |                      | <p>Assessed as non-compliant in previous self-assessment 20/21. Current and future audits of IT, new system implementation is starting to address this area. Now re-assessed as partial.</p>               |
| 8.10 | <p>Has the CAE considered the proportionality of the amount of work required to assess the ethics and information technology governance of the organisation when developing the risk-based plan?</p>   |  | ✓ |                      | <p>Assessed as non-compliant in previous self-assessment 20/21.</p> <p>Current and future audits surrounding information governance/mandatory training will address this area. Re-assessed as partial.</p> |

|                             |  |  |  |  |
|-----------------------------|--|--|--|--|
| <b>2120 Risk Management</b> |  |  |  |  |
|-----------------------------|--|--|--|--|

|      |  |   |  |  |  |
|------|--|---|--|--|--|
| 8.23 | Internal auditors successfully avoid managing risks themselves, which would in effect lead to taking on management responsibility, when assisting management in establishing or improving risk management processes? | ✓ |  |  | <p>Assessed as previously partial compliant. However reassessed as compliant.</p> <p>Internal Audit do not own any risk registers. IA are independent of all operational activity.</p> |
|------|--|---|--|--|--|





## Governance & Audit Committee

### Confidential Report

13<sup>th</sup> March 2023

**Confidential Report from:**

**Internal Audit Manager**

*Local Government Act (Northern Ireland) 2014*  
**Schedule 6 - Access to Information: Exemption Information**

Information relating to the financial or business affairs of any particular person (including the Council holding that information).

**When will the report become unrestricted:**

|   |                          |                           |                                     |       |                          |
|---|--------------------------|---------------------------|-------------------------------------|-------|--------------------------|
| Specify when report will become available | <input type="checkbox"/> | Redacted report available | <input checked="" type="checkbox"/> | Never | <input type="checkbox"/> |
|---|--------------------------|---------------------------|-------------------------------------|-------|--------------------------|

### Item for Decision

**TITLE:** Audit Strategy 2023 – 2026 / Internal Audit 2023/24 Operational Plan

**Background and Key Issues:**

This report provides a refresh of the Internal Audit Strategy for 2023-26. It also provides the draft Internal Audit operational plan 2023/24. The operational plan makes provision for a deep dive as instructed by the G&A. Quarterly timings are subject to change to ensure operational requirements are taken into consideration.

**Recommendation:**

It is recommended that Members approve this report.

**Finance and Resource Implications:**  
None

## Screening and Impact Assessment

### 1. Equality and Good Relations

Has an equality and good relations screening been carried out on the proposal/project/policy? No

**If no, please provide explanation/rationale**

N/A

### 2. Rural Needs Impact Assessment:

|  |    |   |    |
|--|----|---|----|
| Has consideration been given to Rural Needs? | No | Has a Rural Needs Impact Assessment (RNIA) template been completed? | No |
|--|----|---|----|

**If no, please give explanation/rationale for why it was not considered necessary:**

N/A

**SUBJECT TO PLANNING APPROVAL:** No

**APPENDICES:** Appendix 1 Internal Audit Strategy 2023-2026 / Draft Internal Audit 2023/24 operational plan

**HAS IT BEEN SUBJECT TO CALL IN TO DATE?** No



## *Lisburn & Castlereagh City Council*

### *Internal Audit Strategy 2023-2026 and Internal Audit Operational Plan 2023-2024*





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# 1. Introduction and Approach

## Introduction

The Internal Audit Charter was reviewed, updated and approved at the Governance and Audit Committee in September 2022.

This document sets out the Council's Internal Audit Strategy 2023-2026 (including the Audit Needs Assessment) together with the Internal Audit Plan for 2023/24.

This document has been prepared in compliance with 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*”. (PSIAS)

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 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 is undergoing significant change including but not limited to:

- Refresh of organisational structures;
- Local Elections May 2023;
- Recovery and delivery of statutory and public services since the COVID pandemic;
- Significant transformation and change agenda including Belfast City Regional Deal, digitisation and replacement of critical systems;
- Renewed focus on governance.

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.

### Consultation

In developing this document, Internal Audit undertook consultation with a number of key stakeholders including:

- Chief Executive
- Directors
- Heads of Service
- IT Manager
- Risk and Business Continuity Officer



### **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.

|   |   |
|---|---|
| <p><i>Step 1:<br/>Understand the Corporate Objectives, values and risks</i></p> | <ul style="list-style-type: none"> <li>• 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.</li> </ul> |
| <p><i>Step 2:<br/>Define the Audit Universe</i></p>                             | <ul style="list-style-type: none"> <li>• Identify all the auditable units within the Council. Auditable Units have been determined as key activities and processes within the Council.</li> </ul>   |
| <p><i>Step 3:<br/>Assess inherent risk</i></p>                                  | <ul style="list-style-type: none"> <li>• Assess the inherent risk of each auditable unit – based on a combination of impact and probability.</li> </ul>   |
| <p><i>Step 4:<br/>Assess the strength of the Control Environment</i></p>        | <ul style="list-style-type: none"> <li>• Assess the strengths of the control environment within each auditable unit to establish if there is a dependency on the controls therein</li> </ul>  |
| <p><i>Step 5:<br/>Calculate the overall audit risk rating</i></p>               | <ul style="list-style-type: none"> <li>• Calculate the audit risk rating taking into the Inherent risk from Step 3 whilst assessing the strength of the Control Environment in Step 4</li> </ul>  |



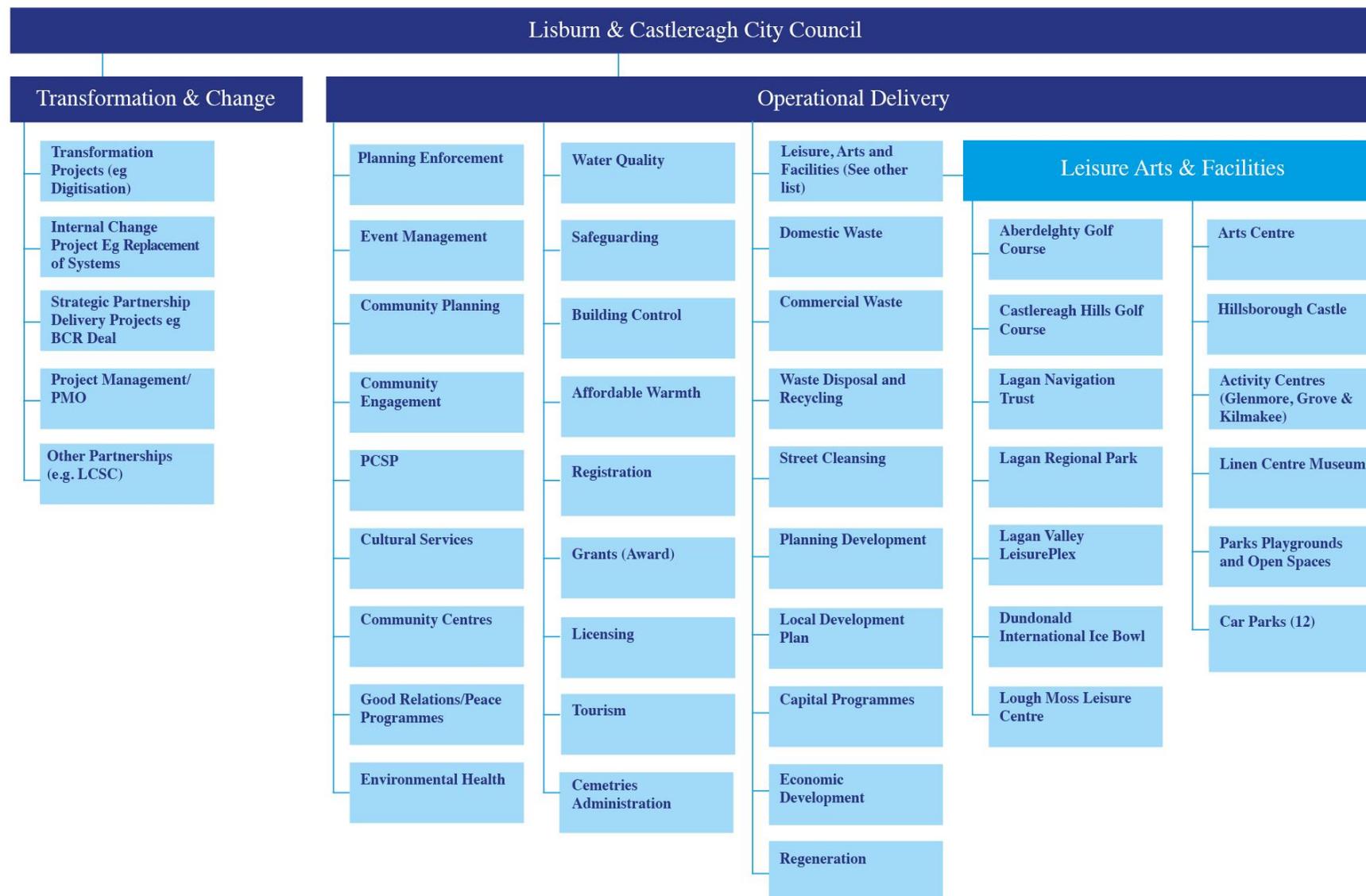
|  |  |
|--|--|
| <p><i>Step 6:<br/>Determine the audit plan</i></p>                                 | <ul style="list-style-type: none"> <li>• Estimate the Audits Needs Assessment based on risk rating from Step 5.</li> <li>• Determine the timing and scope of audit work based on the Council's risk appetite whilst taking account of agreed internal audit resource and budget</li> </ul> |
| <p><i>Step 7:<br/>Other considerations that impact Internal Audit resource</i></p> | <ul style="list-style-type: none"> <li>• Take account of additional audit requirements placed upon internal audit service such as National Fraud Initiative</li> </ul>   |

## 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. These diagrams are subject to change due to future new organisational structures being put in place.









### 3. Audit Strategy and Audit Needs Assessment

Risk Assessment and frequency over next three 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.

| Reference        | Auditable Unit                               | Principal Risks        | Inherent Impact | Inherent Likelihood | Inherent Overall | Control Environment | Audit Req't | Colour Code | Frequency | Change on Risk Score | Last Reviewed/Assurance Level | Proposed Coverage |       |       |
|------------------|--|------------------------|-----------------|---------------------|------------------|---------------------|-------------|-------------|-----------|----------------------|-------------------------------|-------------------|-------|-------|
|                  |  | Link to Corporate Risk | 1-6             | 1-6                 | 1-6              | 1-6                 | 1-6         |             |           |                      | Period                        | 23/24             | 24/25 | 25/26 |
| <b>Resources</b> |  |                        |                 |                     |                  |                     |             |             |           |                      |                               |                   |       |       |
| A1               | Resources - Financial                        |                        |                 |                     |                  |                     |             |             |           |                      |                               |                   |       |       |
| A1.1             | Income Collection, Billing & Debt Management | CRR 3,5,6,7            | 5               | 4                   | 5                | 3                   | 4           |             | Annually  | n/a                  |                               |                   | ✓     | ✓     |



| Reference        | Auditable Unit                      | Principal Risks | Inherent Impact | Inherent Likelihood | Inherent Overall | Control Environment | Audit Req't | Colour Code | Frequency         | Change on Risk Score | Last Reviewed/Assurance Level  | Proposed Coverage      |       |       |
|------------------|-------------------------------------|-----------------|-----------------|---------------------|------------------|---------------------|-------------|-------------|-------------------|----------------------|--|------------------------|-------|-------|
|                  |                                     |                 |                 |                     |                  |                     |             |             |                   |                      |  | Link to Corporate Risk | 23/24 | 24/25 |
|                  |                                     |                 | 1-6             | 1-6                 | 1-6              | 1-6                 | 1-6         |             |                   |                      | Period   |                        |       |       |
| <b>Resources</b> |                                     |                 |                 |                     |                  |                     |             |             |                   |                      |  |                        |       |       |
| <b>A1</b>        | <b>Resources - Financial</b>        |                 |                 |                     |                  |                     |             |             |                   |                      |  |                        |       |       |
| A1.2             | Creditors & Payments                | CRR 3,5,6,7     | 5               | 4                   | 5                | 3                   | 4           |             | Annually          | n/a                  | FY 19/20 - Creditors & Payments - Satisfactory. Duplicate payments subject to the current NFI exercise |                        | ✓     | ✓     |
| A1.3             | Capital Accounting and Fixed Assets | CRR 4,7,9       | 4               | 3                   | 4                | 4                   | 2           |             | Every three years | n/a                  | Strategic review in 22/23 in the Financial Sustainability review                                       |                        | ✓     |       |
| A1.4             | General Ledger (inc journals)       | CRR 5,6,7       | 5               | 4                   | 5                | 2                   | 4           |             | Annually          | n/a                  | Creditors/Debtors, Bank Recs & Treasury Management - cross ref other sections                          |                        | ✓     | ✓     |



| Reference        | Auditable Unit               | Principal Risks | Inherent Impact | Inherent Likelihood | Inherent Overall | Control Environment | Audit Req't | Colour Code | Frequency         | Change on Risk Score | Last Reviewed/Assurance Level  | Proposed Coverage      |     |     |     |
|------------------|------------------------------|-----------------|-----------------|---------------------|------------------|---------------------|-------------|-------------|-------------------|----------------------|--|------------------------|-----|-----|-----|
|                  |                              |                 |                 |                     |                  |                     |             |             |                   |                      |  | Link to Corporate Risk | 1-6 | 1-6 | 1-6 |
| <b>Resources</b> |                              |                 |                 |                     |                  |                     |             |             |                   |                      |  |                        |     |     |     |
| <b>A1</b>        | <b>Resources - Financial</b> |                 |                 |                     |                  |                     |             |             |                   |                      |  |                        |     |     |     |
| A1.5             | Treasury Management          | CRR 7           | 5               | 3                   | 4                | 4                   | 2           |             | Every three years | n/a                  | FY 20/21 - Credit Card Expenditure - Satisfactory.   |                        | ✓   |     |     |
| A1.6             | Grants (all)                 | CRR 3,5,7,8     | 5               | 4                   | 5                | 2                   | 4           |             | Annually          | n/a                  | Reviewed annually  | ✓                      | ✓   | ✓   |     |
| A1.7             | Budgetary Control            | CRR 2,3,4,7,8,9 | 5               | 3                   | 4                | 4                   | 2           |             | Every three years | n/a                  | 20/21 - Budgetary Control - Recovery Plan Savings - Satisfactory. Budgetary control was also reviewed as part of the Financial Sustainability audit in 22/23 |                        |     | ✓   |     |



| Reference                                     | Auditable Unit   | Principal Risks        | Inherent Impact | Inherent Likelihood | Inherent Overall | Control Environment | Audit Req't | Colour Code | Frequency | Change on Risk Score | Last Reviewed/Assurance Level  | Proposed Coverage |       |       |
|---|--|------------------------|-----------------|---------------------|------------------|---------------------|-------------|-------------|-----------|----------------------|--|-------------------|-------|-------|
|   |  | Link to Corporate Risk | 1-6             | 1-6                 | 1-6              | 1-6                 | 1-6         |             |           |                      | Period   | 23/24             | 24/25 | 25/26 |
| <b>Resources</b>                              |  |                        |                 |                     |                  |                     |             |             |           |                      |  |                   |       |       |
| <b>A1</b>                                     | <b>Resources - Financial</b>   |                        |                 |                     |                  |                     |             |             |           |                      |  |                   |       |       |
| A1.8  | Payroll inc Expenses   | CRR 5,6,7              | 5               | 4                   |                  | 3                   | 4           |             | Annually  | n/a                  | FY 19/20 - Payroll - Satisfactory.<br>FY 20/21 & 21/22 - HR&OD - Average Holiday Pay Recalculation - Advisory. | ✓                 | ✓     | ✓     |
| <b>A2</b>                                     |  |                        |                 |                     |                  |                     |             |             |           |                      |  |                   |       |       |
| <b>Resources - Organisational Development</b> |  |                        |                 |                     |                  |                     |             |             |           |                      |  |                   |       |       |
| A2.1  | Personnel (Recruitment, Retention and HR policies) to include Workforce Planning & Talent Management. Equality aligned with A2.1 Personnel & HR Policies | CRR 2,5,6,7,8,9        | 5               | 4                   | 5                | 3                   | 4           |             | Annually  | n/a                  | Personnel (Recruitment, Retention and HR Policies) 2021 - 06 - Satisfactory                                    | ✓                 | ✓     | ✓     |
| A2.2  | Training & Development   | CRR All                | 5               | 4                   | 5                | 3                   | 4           |             | Annually  | n/a                  | F/Y 20/21 - Compliance Training  | ✓                 | ✓     | ✓     |
| A2.3  | Attendance Management  | CRR 2                  | 5               | 4                   | 5                | 3                   | 4           |             | Annually  | n/a                  | Never reviewed   | ✓                 |       |       |



| Reference        | Auditable Unit                                   | Principal Risks        | Inherent Impact | Inherent Likelihood | Inherent Overall | Control Environment | Audit Req't | Colour Code | Frequency   | Change on Risk Score | Last Reviewed/Assurance Level   | Proposed Coverage |       |       |
|------------------|--|------------------------|-----------------|---------------------|------------------|---------------------|-------------|-------------|---|----------------------|---|-------------------|-------|-------|
|                  |  | Link to Corporate Risk | 1-6             | 1-6                 | 1-6              | 1-6                 | 1-6         |             |   |                      | Period  | 23/24             | 24/25 | 25/26 |
| <b>Resources</b> |  |                        |                 |                     |                  |                     |             |             |   |                      |   |                   |       |       |
| <b>A3</b>        | <b>Resources -Other</b>                          |                        |                 |                     |                  |                     |             |             |   |                      |   |                   |       |       |
| A3.1             | Commissioning, Procurement & Contract Management | CRR 2,6,9              | 5               | 5                   | 5                | 3                   | 4           |             | Annually  | n/a                  | FY 19/20 - Sample of Ten Contracts, verify that contract in place, spend within contract value and any potential overspend - Advisory.<br>FY 20/21 - Procedures were being followed around Single Tender Actions during COVID-19 period - Advisory.<br>FY 20/21 - Procurement and Contract Management - | ✓                 | ✓     | ✓     |
| A3.2             | Communications & Marketing                       | CRR 3                  | 4               | 2                   | 3                | 3                   | 2           |             | Every three years   | n/a                  | FY16/17 Satisfactory<br>FY 21/22 advisory   |                   |       | ✓     |
| A3.3             | Customer Experience                              | CRR 3,4                | 5               | 3                   | 4                | 3                   | 3           |             | Every two years but covered as critical part of all reviews | n/a                  | FY 20/21 - Customer Experience -<br>Customer Care Compliant Policy - Satisfactory.  |                   |       |       |



| Reference        | Auditable Unit  | Principal Risks                        | Inherent Impact | Inherent Likelihood | Inherent Overall | Control Environment | Audit Req't | Colour Code | Frequency         | Change on Risk Score | Last Reviewed/Assurance Level  | Proposed Coverage |       |       |
|------------------|---|--|-----------------|---------------------|------------------|---------------------|-------------|-------------|-------------------|----------------------|--|-------------------|-------|-------|
|                  |   | <a href="#">Link to Corporate Risk</a> | 1-6             | 1-6                 | 1-6              | 1-6                 | 1-6         |             |                   |                      | Period   | 23/24             | 24/25 | 25/26 |
| <b>Resources</b> |   |  |                 |                     |                  |                     |             |             |                   |                      |  |                   |       |       |
| <b>A3</b>        | <b>Resources -Other</b>   |  |                 |                     |                  |                     |             |             |                   |                      |  |                   |       |       |
| A3.4             | ICT/Data Assurance incl GDPR & SAR. Freedom of Information (FOI) management | CRR 2,5,6                              | 5               | 5                   | 5                | 3                   | 4           |             | Annually          | n/a                  | FY 19/20 - ICT - Payment Card Data Security Standards (PCI DSS) - Limited. FY 20/21 - ICT - Payment Card Data Security Standards (PCI DSS) - Satisfactory. | ✓                 | ✓     | ✓     |
| A3.5             | Elections   | CRR 2,3,                               | 6               | 2                   | 4                | 4                   | 2           |             | Every three years | n/a                  | FY21/22 Advisory review of Elections process and lessons learned.  |                   |       |       |
| A3.6             | Insurance   | CRR 1,2,6,7,8,9                        | 5               | 2                   | 4                | 4                   | 2           |             | Every three years | n/a                  |  |                   | ✓     |       |



| Reference         | Auditable Unit        | Principal Risks        | Inherent Impact | Inherent Likelihood | Inherent Overall | Control Environment | Audit Req't | Colour Code | Frequency       | Change on Risk Score | Last Reviewed/Assurance Level   | Proposed Coverage |       |       |
|-------------------|-----------------------|------------------------|-----------------|---------------------|------------------|---------------------|-------------|-------------|-----------------|----------------------|---|-------------------|-------|-------|
|                   |                       | Link to Corporate Risk | 1-6             | 1-6                 | 1-6              | 1-6                 | 1-6         |             |                 |                      | Period  | 23/24             | 24/25 | 25/26 |
| <b>Resources</b>  |                       |                        |                 |                     |                  |                     |             |             |                 |                      |   |                   |       |       |
| A3                | Resources -Other      |                        |                 |                     |                  |                     |             |             |                 |                      |   |                   |       |       |
| A3.7              | Health & Safety       | CRR 1,2,               | 5               | 3                   | 4                | 3                   | 3           |             | Every two years | n/a                  | FY 20/21 - Health & Safety - Risk Assessments - Satisfactory.                   | ✓                 |       | ✓     |
| A3.8              | Asset Management      | CRR 4,6,9              | 5               | 5                   | 5                | 3                   | 4           |             | Annually        | n/a                  | FY 19/20 - Asset Maintenance - Satisfactory. FY22/23 Asset Management - Limited | ✓                 | ✓     | ✓     |
| <b>Governance</b> |                       |                        |                 |                     |                  |                     |             |             |                 |                      |   |                   |       |       |
| B.1               | Corporate Performance | CRR 3,4,7              | 5               | 3                   | 4                | 3                   | 3           |             | Every two years | n/a                  | Advisory review in FY 22/23 - information being gathered                        | ✓                 |       | ✓     |



| Reference         | Auditable Unit      | Principal Risks        | Inherent Impact | Inherent Likelihood | Inherent Overall | Control Environment | Audit Req't | Colour Code | Frequency   | Change on Risk Score                        | Last Reviewed/Assurance Level  | Proposed Coverage |       |       |  |
|-------------------|---------------------|------------------------|-----------------|---------------------|------------------|---------------------|-------------|-------------|---|---|--|-------------------|-------|-------|--|
|                   |                     | Link to Corporate Risk | 1-6             | 1-6                 | 1-6              | 1-6                 | 1-6         |             |   |   | Period   | 23/24             | 24/25 | 25/26 |  |
| <b>Resources</b>  |                     |                        |                 |                     |                  |                     |             |             |   |   |  |                   |       |       |  |
| <b>Governance</b> |                     |                        |                 |                     |                  |                     |             |             |   |   |  |                   |       |       |  |
| B.2               | Corporate Policies  | CRR 1,2,4,5,6,7,8,9    | 4               | 4                   | 4                | 2                   | 3           |             | Every two years   | n/a   | PY 22/23 Advisory  | ✓                 |       |       |  |
| B.3               | Internal Audit      | CRR 2,4,5,6,7,8,9,10   | 4               | 3                   | 4                | 4                   | 2           |             | Under PSIAS Self Assessment every yr. External every 5 yrs. |   |  |                   | ✓     |       |  |
| B.4               | Emergency Planning  | CRR 1,2,5,6,7,8,9      | 5               | 3                   | 4                | 3                   | 3           |             | Every two years   | n/a   | FY 20/21 - Capturing learning from the COVID-19 response phase - Advisory. |                   | ✓     |       |  |
| B.5               | Business Continuity | CRR 1,2,5,6,7,8,9      | 5               | 4                   | 4                | 3                   | 3           |             | Annually  | Yes reduced from annual to every two years. | FY 21/22 report issued to the June 22 G&A                                  | ✓                 |       | ✓     |  |



| Reference         | Auditable Unit                     | Principal Risks        | Inherent Impact | Inherent Likelihood | Inherent Overall | Control Environment | Audit Req't | Colour Code | Frequency       | Change on Risk Score | Last Reviewed/Assurance Level  | Proposed Coverage |       |       |
|-------------------|------------------------------------|------------------------|-----------------|---------------------|------------------|---------------------|-------------|-------------|-----------------|----------------------|--|-------------------|-------|-------|
|                   |                                    | Link to Corporate Risk | 1-6             | 1-6                 | 1-6              | 1-6                 | 1-6         |             |                 |                      | Period   | 23/24             | 24/25 | 25/26 |
| <b>Resources</b>  |                                    |                        |                 |                     |                  |                     |             |             |                 |                      |  |                   |       |       |
| <b>Governance</b> |                                    |                        |                 |                     |                  |                     |             |             |                 |                      |  |                   |       |       |
| B.6               | Anti Fraud and Corruption / Ethics | CRR 2,4,5,6,7          | 4               | 4                   | 4                | 3                   | 3           |             | Every two years | n/a                  | Currently ongoing - NFI Data Matching Exercise - Advisory.   |                   | ✓     |       |
| B.7               | Risk Management                    | CRR All                | 5               | 4                   | 5                | 4                   | 3           |             | Every two years | n/a                  | FY 19/20 - Three Corporate Risks - CRR2 Bribery, Fraud and Corruption, CRR10 Data Protection and CRR15 Cyber Security, seeking evidence that the action logs were being monitored and reviewed in line with defined timescales - Advisory. |                   | ✓     |       |



| Reference                          | Auditable Unit   | Principal Risks        | Inherent Impact | Inherent Likelihood | Inherent Overall | Control Environment | Audit Req't | Colour Code | Frequency       | Change on Risk Score | Last Reviewed/Assurance Level   | Proposed Coverage |       |       |
|------------------------------------|--|------------------------|-----------------|---------------------|------------------|---------------------|-------------|-------------|-----------------|----------------------|---|-------------------|-------|-------|
|                                    |  | Link to Corporate Risk | 1-6             | 1-6                 | 1-6              | 1-6                 | 1-6         |             |                 |                      | Period  | 23/24             | 24/25 | 25/26 |
| <b>Resources</b>                   |  |                        |                 |                     |                  |                     |             |             |                 |                      |   |                   |       |       |
| <b>Transformation &amp; Change</b> |  |                        |                 |                     |                  |                     |             |             |                 |                      |   |                   |       |       |
| C.1                                | Transformation Projects (eg Digitisation)                    | CRR 3,4,9              | 5               | 4                   | 5                | 3                   | 4           |             | Annually        | n/a                  | Never reviewed.   | ✓                 | ✓     | ✓     |
| C.2                                | Internal Change Projects eg Replacement of Systems           | CRR 3,4,9              | 5               | 4                   | 5                | 3                   | 4           |             | Annually        | n/a                  | FY 22/23 - review not yet complete  | ✓                 | ✓     | ✓     |
| C.3                                | Strategic Partnership Delivery Projects eg Belfast City Deal | CRR 3,4,9              | 5               | 3                   | 4                | 3                   | 3           |             | Every two years | n/a                  | Immature and never reviewed. To be discussed with CMT   | ✓                 |       | ✓     |
| C.4                                | Capital Project Management/ PMO                              | CRR 3,4,9              | 5               | 4                   | 5                | 3                   | 4           |             | Annually        | n/a                  | FY 20/21 - Capital Programmes - Capital Investment Programme Governance Model - Satisfactory. | ✓                 | ✓     | ✓     |
| C.5                                | Other Partnerships (eg LCSC)                                 | CRR 2,3                | 5               | 3                   | 4                | 3                   | 3           |             | Every two years | n/a                  | Never reviewed.   |                   | ✓     |       |





| Reference                   | Auditable Unit  | Principal Risks        | Inherent Impact | Inherent Likelihood | Inherent Overall | Control Environment | Audit Req't | Colour Code | Frequency         | Change on Risk Score | Last Reviewed/Assurance Level   | Proposed Coverage |       |       |
|-----------------------------|---|------------------------|-----------------|---------------------|------------------|---------------------|-------------|-------------|-------------------|----------------------|---|-------------------|-------|-------|
|                             |   | Link to Corporate Risk | 1-6             | 1-6                 | 1-6              | 1-6                 | 1-6         |             |                   |                      | Period  | 23/24             | 24/25 | 25/26 |
| <b>Resources</b>            |   |                        |                 |                     |                  |                     |             |             |                   |                      |   |                   |       |       |
| <b>Operational Delivery</b> |   |                        |                 |                     |                  |                     |             |             |                   |                      |   |                   |       |       |
| D.1                         | Leisure, Arts and Facilities (see other list) including Community Centres (Bridge, Ballyoran, Enler and Moneyreagh)                   | CRR 2,5,6              | 5               | 4                   | 5                | 3                   | 4           |             | Annually          | n/a                  | Audits in areas opposite have been carried out.   | ✓                 | ✓     | ✓     |
| D.2                         | Events Management   | CRR 1,2                | 4               | 2                   | 3                | 3                   | 2           |             | Every three years | n/a                  | Advisory Review 21/22   |                   | ✓     |       |
| D.3                         | Community Planning, Community Engagement, PCSP (Mandatory Annual Requirement ) & Cultural Services. Good Relations & PEACE programmes | CRR 2,3,4              | 5               | 4                   | 5                | 3                   | 4           |             | Annually          | n/a                  | FY 19/20 & 20/21 - PCSP - Satisfactory. FY 19/20 - Peace IV Programme - Advisory. FY 20/21 - Good Relations - | ✓                 | ✓     | ✓     |
| D.4                         | Environmental Health, Water Quality & Licensing   | CRR 1,2,3,             | 5               | 4                   | 5                | 4                   | 3           |             | Every two years   | n/a                  | FY 19/20 - Entertainment Licensing - Advisory. FY 21/22 - Entertainment Licensing - Satisfactory.             |                   | ✓     |       |



| Reference                   | Auditable Unit                       | Principal Risks        | Inherent Impact | Inherent Likelihood | Inherent Overall | Control Environment | Audit Req't | Colour Code | Frequency         | Change on Risk Score | Last Reviewed/Assurance Level  | Proposed Coverage |       |       |
|-----------------------------|--------------------------------------|------------------------|-----------------|---------------------|------------------|---------------------|-------------|-------------|-------------------|----------------------|--|-------------------|-------|-------|
|                             |                                      | Link to Corporate Risk | 1-6             | 1-6                 | 1-6              | 1-6                 | 1-6         |             |                   |                      | Period   | 23/24             | 24/25 | 25/26 |
| <b>Resources</b>            |                                      |                        |                 |                     |                  |                     |             |             |                   |                      |  |                   |       |       |
| <b>Operational Delivery</b> |                                      |                        |                 |                     |                  |                     |             |             |                   |                      |  |                   |       |       |
| D.5                         | Cemeteries Administration            | CRR 5,6                | 4               | 2                   | 3                | 3                   | 2           |             | Every three years | n/a                  | FY 19/20 - High level review of Cemeteries Administration - Advisory.  |                   |       | ✓     |
| D.6                         | Safeguarding                         | CRR 1,2                | 5               | 3                   | 4                | 2                   | 3           |             | Every two years   | n/a                  | FY 22/23 - Safeguarding - Satisfactory   |                   | ✓     |       |
| D.7                         | Building Control & Affordable Warmth | CRR 2,3,4              | 4               | 2                   | 3                | 3                   | 2           |             | Every three years | n/a                  | FY 21/22 - Building Control - Satisfactory.  |                   | ✓     |       |
| D.8                         | Domestic Waste & Commercial Waste    | CRR 2,10               | 5               | 3                   | 4                | 2                   | 3           |             | Every Two years   | n/a                  | ToR agreed Waste Management Review - ARC 21 carry out some assurance work via Belfast City Council Internal Audit. LCCC IA focus is to cover those areas not covered by ARC 21 | ✓                 |       |       |
| D.9                         | Waste Disposal and Recycling         | CRR 2,10               | 5               | 3                   | 4                | 2                   | 3           |             | Every two years   | n/a                  | FY 19/20 - Sources of assurance provided by arc21 in relation to LCCC Waste Management - Advisory.   | ✓                 |       |       |



| Reference                   | Auditable Unit   | Principal Risks        | Inherent Impact | Inherent Likelihood | Inherent Overall | Control Environment | Audit Req't | Colour Code | Frequency         | Change on Risk Score | Last Reviewed/Assurance Level  | Proposed Coverage |       |       |  |
|-----------------------------|--|------------------------|-----------------|---------------------|------------------|---------------------|-------------|-------------|-------------------|----------------------|--|-------------------|-------|-------|--|
|                             |  | Link to Corporate Risk | 1-6             | 1-6                 | 1-6              | 1-6                 | 1-6         |             |                   |                      | Period   | 23/24             | 24/25 | 25/26 |  |
| <b>Resources</b>            |  |                        |                 |                     |                  |                     |             |             |                   |                      |  |                   |       |       |  |
| <b>Operational Delivery</b> |  |                        |                 |                     |                  |                     |             |             |                   |                      |  |                   |       |       |  |
| D.10                        | Street Cleansing                                       | CRR 2                  | 5               | 3                   | 4                | 3                   | 3           |             | Every two years   | n/a                  | Never reviewed.  |                   | ✓     |       |  |
| D.11                        | Planning Development Management. Planning Enforcement. | CRR 2,3,4,             | 5               | 4                   | 5                | 3                   | 4           |             | Annually          | n/a                  | FY 19/20 - Planning - governance matters - Satisfactory. Development Management Review within 21/22 audit plan to commence | ✓                 | ✓     | ✓     |  |
| D.12                        | Economic Development, Regeneration and Tourism         | CRR 2,3,4,9            | 5               | 3                   | 4                | 3                   | 3           |             | Every two years   | n/a                  | FY 19/20 - Tourism - Satisfactory.   |                   | ✓     |       |  |
| D.13                        | Registration   | CRR 2,5,6              | 4               | 2                   | 3                | 3                   | 2           |             | Every three years | n/a                  | FY 19/20 - Registration - Satisfactory.  |                   | ✓     |       |  |

### Key to frequency of audit work

| Audit Requirement Rating | Colour Code   | Timescale      | Description   |
|--------------------------|---|----------------|---|
| <b>6, 5 and 4</b>        |  | Annual         | A review of processing and monitoring control design and operating effectiveness                                      |
| <b>3</b>                 |  | Every 2 Years  | A review of the design and operating effectiveness of monitoring controls   |
| <b>2</b>                 |  | Every 3 Years  | A review of the adequacy of breadth of monitoring controls and analytical review of the output of monitoring controls |
| <b>1</b>                 |  | Low Risk – n/a | n/a   |



## 4. Indicative Annual Internal Audit Plan 2023/2024

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 three year Strategic Internal Audit Plan 2023-2026 and available audit resources has informed the development of the 2023/24 Internal Audit Plan. The proposed Internal Audit Plan includes provision for:

- Work from previous years not completed by 31 March 2023.
- Follow up audits for any 2022/23 limited audits.
- Planned assurance work as scheduled in the three year strategic plan.
- Annual mandatory audit requirements such as PCSP.
- Information gathered from Internal Control Questionnaires and NIAO checklists.
- 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.
- Provision for planning, section management, quality assurance and reporting.
- Training needs requirement.



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. 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.

The following table sets out the internal audit work planned. Quarterly timings subject to change for operational reasons as per advice by the service.



| <b>Audit Plan for 2023/24</b>                        |                  |  |                       |                |                     |
|--|------------------|--|-----------------------|----------------|---------------------|
| <b>ANA Ref.</b>                                      | <b>Audit Ref</b> | <b>Auditable Unit</b>  | <b>Type of Review</b> | <b>Sponsor</b> | <b>Budget Total</b> |
| <b>Previous Year audits b/fwd.</b>                   |                  |  |                       |                |                     |
| P/Y b/fwd.   | 20-21-05         | Training & Development   | <u>Assurance</u>      | DES            | 20                  |
| P/Y b/fwd.   | 22-23-09         | BCP & Risk Management  | <u>Assurance</u>      | DES            | 15                  |
| P/Y b/fwd.   | 22-23-15         | Leisure, Arts and Facilities including Community Centres (Bridge, Ballyoran, Enler and Moneyreagh) | <u>Assurance</u>      | DST            | 15                  |
| P/Y b/fwd.   | 22-23-17         | Waste Management   | <u>Assurance</u>      | DES            | 20                  |
| P/Y b/fwd.   | 22-23-20         | Waste Disposal and Recycling   | <u>Assurance</u>      | DES            | 20                  |
| P/Y b/fwd.   |                  | Previous years audits b/f - started but not completed as at 31/03/23                               |                       | ALL            | 35                  |
| <b>Sub-total of Previous Years audits b/fwd. (A)</b> |                  |  |                       |                | <b>125</b>          |



| <b>Audit Plan for 2023/24</b> |                  |  |                       |                           |                     |
|-------------------------------|------------------|--|-----------------------|---------------------------|---------------------|
| <b>ANA Ref.</b>               | <b>Audit Ref</b> | <b>Auditable Unit</b>                        | <b>Type of Review</b> | <b>Sponsor</b>            | <b>Budget Total</b> |
| <b>Resources - Financial</b>  |                  |  |                       |                           |                     |
| A1.1                          | 23-24-01         | Income Collection, Billing & Debt Management | <u>Assurance</u>      | DF&CS -<br>HoS<br>Finance | 20                  |
| A1.2                          |                  | Creditors & Payments                         |                       | DF&CS                     | -                   |
| A1.4                          |                  | General Ledger (inc journals)                |                       | DF&CS                     | -                   |
| A1.6                          | 23-24-02         | Grants (others)                              | <u>Assurance</u>      | DF&CS -<br>HoS<br>Finance | 15                  |
| A1.8                          | 23-24-03         | Payroll including expenses                   | <u>Assurance</u>      | DF&CS-<br>HoS<br>HR&OD    | 20                  |



| <b>Audit Plan for 2023/24</b>                 |                  |  |                       |                         |                     |
|---|------------------|--|-----------------------|-------------------------|---------------------|
| <b>ANA Ref.</b>                               | <b>Audit Ref</b> | <b>Auditable Unit</b>                              | <b>Type of Review</b> | <b>Sponsor</b>          | <b>Budget Total</b> |
| <b>Resources - Organisational Development</b> |                  |  |                       |                         |                     |
| A2.1  | 23-24-04         | Personnel (Recruitment, Retention and HR policies) | <b>Assurance</b>      | DF&CS                   | 25                  |
| A2.2  |                  | Training & Development                             |                       | DF&CS                   |                     |
| A2.3  | 23-24-05         | Attendance Management                              | <b>Assurance</b>      | DF&CS -<br>HoS<br>HR&OD | 15                  |
| <b>Resources - Other</b>                      |                  |  |                       |                         |                     |
| A3.1  | 23-24-06         | Commissioning, Procurement & Contract Management   | <b>Assurance</b>      | DST                     | 20                  |
| A3.4  | 23-24-07         | Data Governance and Security (FOI requests)        | <b>Assurance</b>      | DES                     | 15                  |
| A3.7  | 23-24-08         | Corporate Health & Safety                          | <b>Assurance</b>      | DES                     | 15                  |



| <b>Audit Plan for 2023/24</b>      |                  |                                    |                       |                |                     |
|------------------------------------|------------------|------------------------------------|-----------------------|----------------|---------------------|
| <b>ANA Ref.</b>                    | <b>Audit Ref</b> | <b>Auditable Unit</b>              | <b>Type of Review</b> | <b>Sponsor</b> | <b>Budget Total</b> |
| <b>Governance</b>                  |                  |                                    |                       |                |                     |
| B.1                                | 23-24-09         | Corporate Performance              | <u>Advisory</u>       | DF&CS          | 15                  |
| B.2                                | 23-24-10         | Policy Framework                   | <u>Advisory</u>       | DF&CS          | 15                  |
| B.5                                | 23-24-11         | BCP & Risk Management (Deep Dive)  |                       | CEO            | 25                  |
| B.6                                | 23-24-12         | Anti Fraud and Corruption / Ethics | <u>Advisory</u>       | CEO            | 10                  |
| <b>Transformation &amp; Change</b> |                  |                                    |                       |                |                     |
| C.1                                | 23-24-12         | Transformation Projects            | <u>Advisory</u>       | DST            |                     |
| C.2                                | 23-24-13         | Internal Change Projects           | <u>Assurance</u>      | DST            | 20                  |
| C.4                                | 23-24-14         | Capital Project Man./ PMO          | <u>Assurance</u>      | DST            | 20                  |



| <b>Audit Plan for 2023/24</b>           |                  |   |                       |                |                     |
|---|------------------|---|-----------------------|----------------|---------------------|
| <b>ANA Ref.</b>                         | <b>Audit Ref</b> | <b>Auditable Unit</b>   | <b>Type of Review</b> | <b>Sponsor</b> | <b>Budget Total</b> |
| <b>Operational Delivery</b>             |                  |   |                       |                |                     |
| D.1                                     | 22-23-16         | Leisure, Arts and Facilities (see other list) including Community Centres (Bridge, Ballyoran, Enler and Moneyreagh) |                       | DL&W           | -                   |
| D.3                                     | 23-24-15         | PCSP  | <b>Assurance</b>      | DL&W           | 10                  |
| D.3                                     | 23-24-16         | PEACE programme   | <b>Assurance</b>      | DL&W           | 12                  |
| D.8 & 9                                 | 23-24-17         | Waste Management  |                       | DEH            |                     |
| D.11                                    | 23-24-18         | Planning Development Management. Planning Enforcement. Local Development Plan                                       | <b>Advisory</b>       | DST            | 20                  |
| <b>Sub-Total in year assignments(B)</b> |                  |   |                       |                | 292                 |



| <b>Audit Plan for 2023/24</b>     |                  |  |                       |                |                     |
|-----------------------------------|------------------|--|-----------------------|----------------|---------------------|
| <b>ANA Ref.</b>                   | <b>Audit Ref</b> | <b>Auditable Unit</b>  | <b>Type of Review</b> | <b>Sponsor</b> | <b>Budget Total</b> |
| <b>Other Audit Team tasks:</b>    |                  |  |                       |                |                     |
|                                   |                  | G&A & CMT Reporting  |                       |                | 30                  |
|                                   |                  | Fraud Risk Register work/present to DMT's, HoS(s)            |                       |                | 6                   |
|                                   |                  | Follow-up on recommendations work                            |                       |                | 20                  |
|                                   |                  | Follow up on ICQ's and self assessment checklists            |                       |                | 5                   |
|                                   |                  | Annual Internal Audit Report and Opinion                     |                       |                | 10                  |
|                                   |                  | IA Team Skills Training                                      |                       |                | 10                  |
|                                   |                  | G&A Comm - guidance/training                                 |                       |                | 2                   |
|                                   |                  | Internal Audit Administration/Team meetings                  |                       |                | 10                  |
|                                   |                  | IAPG Meetings, networking and learning best practices        |                       |                | 5                   |
|                                   |                  | NIAO Proper Arrangements Question co-ordinating(Annual)      |                       |                | 3                   |
|                                   |                  | NIAO External Audit queries on IA Reports/Plan etc           |                       |                | 2                   |
|                                   |                  | NIAO Fraud Assessment Questionnaire (Annual)                 |                       |                | 1                   |
|                                   |                  | NIAO Audit Strategy/Audit Letter/Annual Report(all Councils) |                       |                | 1                   |
|                                   |                  | Contingency for investigations or directorate requests       |                       |                | 20                  |
| <b>Sub-Total Other Tasks (C )</b> |                  |  |                       |                | <b>125</b>          |
| <b>Total (A+B+C)</b>              |                  |  |                       |                | <b>542</b>          |
|                                   |                  | Control Checks   |                       |                | -                   |
|                                   |                  |  |                       |                |                     |
| Audit days available              |                  |  |                       |                | 542                 |



## Appendix 1: Corporate Risks

### Corporate Risk Register as at March 2023

- Risk of serious injury or loss of one or more lives due to Council negligence resulting in legal, financial and reputational damage.
- Uncertainty going forward in relation to arc21 municipal waste disposal contract. Interim residual waste treatment contract to be established. Potential associated increase in costs.
- 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.
- Failure to identify, maximise and deliver an economic development programme that aligns with our stakeholder needs and the needs of the local economy in the context of national and regional economic position.
- Potential to deliver the agreed outcomes of the capital programme as a result of affordability or changes in third party funding arrangements.
- Poor or inadequate data sharing agreements resulting in unintended data breach.
- Breach in IT or Cyber-attack resulting in significant outage or data loss.
- Failure to deliver balanced budget and longer term resilience and sustainability.
- The UK ceasing to be aligned with the EU Food and Animal Welfare Laws and the subsequent implications for sanitary and phyto-sanitary (SPS) rules customs and supply chain logistics and generalised economic implications for LCCC and their residents and business representative base.
- Non-compliance with procurement and contract regulations policies and processes resulting in reputational/financial loss and risk of litigation.



## 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 a number of 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 most risky 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<br>Critical monetary or financial statement impact; or<br>Critical breach in laws and regulations that could result in material fines or consequences; or<br>Critical impact on the reputation or brand of the organisation which could threaten its future viability. |
| 5             | Significant impact on operational performance; or<br>Significant monetary or financial statement impact; or<br>Significant breach in laws and regulations resulting in large fines and consequences; or<br>Significant impact on the reputation or brand of the organisation.   |
| 4             | Major impact on operational performance; or<br>Major monetary or financial statement impact; or<br>Major breach in laws and regulations resulting in significant fines and consequences; or<br>Major impact on the reputation or brand of the organisation.   |
| 3             | Moderate impact on the organisation's operational performance; or<br>Moderate monetary or financial statement impact; or  |



|          |   |
|----------|---|
|          | Moderate breach in laws and regulations with moderate consequences;<br>or<br>Moderate impact on the reputation of the organisation.   |
| <b>2</b> | Minor impact on the organisation's operational performance; or<br>Minor monetary or financial statement impact; or<br>Minor breach in laws and regulations with limited consequences; or<br>Minor impact on the reputation of the organisation.                               |
| <b>1</b> | Insignificant impact on the organisation's operational performance; or<br>Insignificant monetary or financial statement impact; or<br>Insignificant breach in laws and regulations with little consequence; or<br>Insignificant impact on the reputation of the organisation. |

| <b>Likelihood rating</b> | <b>Assessment rationale</b>                 |
|--------------------------|---|
|                          |   |
| <b>6</b>                 | Has occurred or probable in the near future |
| <b>5</b>                 | Possible in the next 12 months              |
| <b>4</b>                 | 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**

In order 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:

- our knowledge of the internal control environment;
- information obtained from other assurance providers; 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 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, every two years or every three years.

**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.