

Causeway Coast and Glens Borough Council

Audit and Assessment Report 2020-21

Report to the Council and the Department for Communities under Section 95 of the Local Government (Northern Ireland) Act 2014



29 November 2021

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We have prepared this report for sole use of Causeway Coast and Glens Borough Council and the Department for Communities. 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

Summary of the audit

Audit outcome	Status
Audit opinion	Unqualified opinion
Audit assessment	The LGA has concluded that she is unable to assess whether Council was likely to comply with Part 12 of the Local Government Act (Northern Ireland) 2014 (the Act) during 2020-21 due to the impact of the COVID-19 pandemic on normal services.
Statutory recommendations	The LGA made no statutory recommendations
Proposals for improvement	The LGA made no new proposals for improvement

This report summaries the work of the Local Government Auditor (LGA) on the 2020-21 performance improvement audit and assessment undertaken on Causeway Coast and Glens Borough Council. We would like to thank the Chief Executive and his staff, particularly the Performance Improvement Manager, for their assistance during this work.

We consider that we comply with the Financial Reporting Council (FRC) ethical standards and that, in our professional judgment, we are independent and our objectivity is not compromised.

Audit Opinion

The LGA has certified the performance arrangements with an unqualified audit opinion, without modification and confirms that an improvement audit and improvement assessment has been conducted. In line with the Local Government (Meetings and Performance) (Northern Ireland) Act 2021, councils were not required to publish an improvement plan for 2020-21 and therefore no audit of a plan could be undertaken. The audit opinion has therefore been amended from that provided in previous years.

The LGA also states that, as a result, she believes that the Causeway Coast and Glens Borough Council (the Council) has discharged its performance improvement reporting duties, by publishing its

assessment of performance for 2019-20, and has acted in accordance with the Guidance in this regard.

Audit Assessment

The LGA has assessed whether Causeway Coast and Glens Borough Council (the Council) is likely to comply with its performance improvement responsibilities under Part 12 of the Local Government Act (Northern Ireland) 2014 (the Act) for 2020-21 (known as the improvement assessment). In normal circumstances this work would have been undertaken in time for this report to be issued by 30 November 2020. However this was delayed whilst awaiting legislation to clarify the performance improvement arrangements for this period. In light of the impact of the COVID-19 pandemic on council services, the LGA has concluded that she is unable to reach an opinion on whether the Council was likely to have complied with its performance improvement responsibilities for 2020-21. The LGA did not exercise her discretion to assess and report whether the Council is likely to comply with these arrangements in future years.

Audit Findings

During the audit and assessment we identified no issues requiring a formal recommendation under the Act. We also identified no issues requiring a Proposal for Improvement, which represents good practice to assist the Council in meeting its responsibilities for performance improvement.

In line with discussions with the Department for Communities and councils on the impact of COVID-19 on council resources it was agreed that consideration of performance improvement themes would be restricted for this year to considering the collection, use and publication of performance information in the self-assessment report. Detailed observations on this theme are provided in Annex B.

Status of the Audit

The LGA's audit and assessment work on the Council's performance improvement arrangements is now concluded. By March 2022 she will publish an Annual Improvement Report on the Council on the NIAO website, making it publicly available. This will summarise the key outcomes in this report and work conducted in 2021.

The LGA did not undertake any Special Inspections under the Act in the current year.

As a result of the changes made to performance improvement requirements in light of the pandemic, the extent of audit work undertaken reduced compared to that in previous years. This will be reflected in the audit fee for this work, which will be confirmed shortly.

Management of information and personal data

During the course of our audit we have access to personal data to support our audit testing. We have established processes to hold this data securely within encrypted files and to destroy it where relevant at the conclusion of our audit. We can confirm that we have discharged those

responsibilities communicated to you in accordance with the requirements of the General Data Protection Regulations (GDPR) and the Data Protection Act 2018.

2. Audit Scope

Part 12 of the Act provides all councils with a general duty to make arrangements to secure continuous improvement in the exercise of their functions. It sets out:

- a number of council responsibilities under a performance framework; and
- key responsibilities for the LGA.

The Department for Communities (the Department) has published '*Guidance for Local Government Performance Improvement 2016*' (the Guidance) which the Act requires councils and the LGA to follow. Further guidance to clarify the requirements of the general duty to improve was issued by the Department during 2019.

The improvement audit and assessment work is planned and conducted in accordance with the Audit Strategy issued to the Council, the LGA's Code of Audit Practice for Local Government Bodies in Northern Ireland and the Statement of Responsibilities.

The improvement audit

Each year the LGA has to report whether each council has discharged its duties in relation to improvement planning, the publication of improvement information and the extent to which each council has acted in accordance with the Department's Guidance. In line with the Local Government (Meetings and Performance) (Northern Ireland) Act 2021, councils were not required to publish an improvement plan for 2020-21. The procedures conducted in undertaking this work are referred to as an "improvement audit". During the course of this work the LGA may make statutory recommendations under section 95 of the Act.

The improvement assessment

The LGA also has to assess annually whether a council is likely to comply with the requirements of Part 12 of the Act, including consideration of the arrangements to secure continuous improvement in that year. This is called the 'improvement assessment'. She also has the discretion to assess and report whether a council is likely to comply with these arrangements in future years.

The annual improvement report on the Council

The Act requires the LGA to summarise all of her work (in relation to her responsibilities under the Act) at the Council, in an 'annual improvement report'. This will be published on the NIAO website by March 2022, making it publicly available.

Special inspections

The LGA may also, in some circumstances, carry out special inspections which will be reported to the Council and the Department, and which she may publish.

3. Audit Findings

This section outlines key observations in the form of proposals for improvement, arising from the audit of the Council's collection, use and publication of performance information.

These are not formal recommendations, which are more significant matters which require action to be taken by the Council in order to comply with the Act or Guidance. Proposals for improvement include matters which, if accepted, will assist the Council in meeting its performance improvement responsibilities. The LGA may follow up how key proposals have been addressed in subsequent years. We recommend however that the Council's Audit Committee track progress on all proposals for improvement. No new proposals have been identified in 2020-21.

Our procedures were limited to those considered necessary for the effective performance of the audit and assessment. Therefore, the LGA's observations should not be regarded as a comprehensive statement of all weaknesses which exist, or all improvements which could be made.

Detailed observations can be found at Annex B.

4. Annexes



Annex A – Audit and Assessment Certificate

Audit and assessment of Causeway Coast and Glens Borough Council’s performance improvement arrangements

Certificate of Compliance

I certify that I have audited Causeway Coast and Glens Borough Council’s (the Council) assessment of its performance for 2019-20 in accordance with section 93 of the Local Government Act (Northern Ireland) 2014 (the Act) and the Code of Audit Practice for local government bodies.

I also certify that I have performed an improvement assessment for 2020-21 on whether the Council is likely to have complied with the requirements of Part 12 of the Act.

This is a report to comply with the requirement of section 95(2) of the Act.

Respective responsibilities of the Council and the Local Government Auditor

Under the Act, the Council has a general duty to make arrangements to secure continuous improvement in the exercise of its functions and to set improvement objectives for each financial year. The requirement to set improvement objectives and publish an improvement plan was not required for 2020-21 under the Local Government (Meetings and Performance) (Northern Ireland) Act 2021. The Council is required to gather information to assess improvements in its services and to issue a report annually on its performance against indicators and standards which it has set itself or which have been set for it by Government departments.

The Act requires the Council to publish a self-assessment before 30 September in the financial year following that to which the information relates, or by any other such date as the Department for Communities (the Department) may specify by order. The Act also requires that the Council has regard to any guidance issued by the Department in publishing its assessment.

As the Council’s auditor, I am required by the Act to determine and report each year on whether:

- The Council has discharged its duties in relation to improvement planning, published the required improvement information and the extent to which the Council has acted in accordance with the Department’s guidance in relation to those duties; and
- The Council is likely to comply with the requirements of Part 12 of the Act.

Scope of the audit and assessment

For the audit I am not required to form a view on the completeness or accuracy of information or whether the improvement plan published by the Council can be achieved. My audit of the Council’s assessment of performance, therefore, comprises a review of the Council’s publication to ascertain whether it included elements prescribed in legislation. I also assessed whether the arrangements for publishing the document complied with the requirements of the legislation, and that the Council had regard to statutory guidance in preparing and publishing them.

For the improvement assessment I am required to form a view on whether the Council is likely to comply with the requirements of Part 12 of the Act, informed by:

- A forward looking assessment of the Council's likelihood to comply with its duty to make arrangements to secure continuous improvement; and
- A retrospective assessment of whether the Council has achieved its planned improvements to inform a view as to its track record of improvement.

My assessment of the Council's improvement responsibilities and arrangements, therefore, comprised a review of certain improvement arrangements within the Council, along with information gathered from my improvement audit.

The work I have carried out in order to report and make recommendations in accordance with sections 93 to 95 of the Act cannot solely be relied upon to identify all weaknesses or opportunities for improvement.

Audit opinion

Publication of improvement information

As a result of my audit, I believe the Council has discharged its duties in connection with the publication of improvement information in accordance with section 92 of the Act and has acted in accordance with the Department for Communities' guidance sufficiently.

Improvement assessment

In light of the impact of COVID-19 on Council services I have been unable to assess whether the Council has discharged its duties under Part 12 of the Act and has acted in accordance with the Department for Communities' guidance sufficiently during 2020-21.

I have not conducted an assessment to determine whether the Council is likely to comply with the requirements of Part 12 of the Act in subsequent years. I will keep the need for this under review as arrangements become more fully established.

Other matters

I have no recommendations to make under section 95(2) of the Local Government (Northern Ireland) Act 2014.

I am not minded to carry out a special inspection under section 95(2) of the Act.



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29th November 2021

Annex B – Detailed observations on the collection, use and publication of performance information

Observations

Introduction

The Council's 2019-20 Performance Improvement Report published in September 2020 presents the results of the Council's self-assessment in discharging its general duty under Part 12 of the Local Government Act (Northern Ireland) 2014 in relation to performance improvement arrangements. It also sets out an assessment of the Council's performance in accordance with Part 12 of the Act against the following requirements:

- Performance improvement objectives set out in the 2019-20 Performance Improvement Plan;
- Statutory performance improvement indicators and standards for the functions of Economic Development, Planning and Waste for 2019-20, including comparison with the previous three years; and
- Performance information on self-imposed indicators and standards included in the 2019-20 Performance Improvement Plan.

Self-Assessment of Improvement Objectives

The self-assessment includes an evaluation of performance for each improvement objective in terms of both outputs (eg. delivery of plans and reports or undertaking reviews) and outcomes (eg. actual increases against baselines and previously specified targets, such as jobs created and increases in leisure centre users). The self-assessment also provides an explanation of performance and how it contributed to the performance improvement objective, including why targets were not achieved, and the steps that Council intends to take to remedy the situation. It is important that Council continues to build on this progress and ensures that it is able to demonstrate achievement of improvement over the coming years.

Self-Assessment against Statutory Indicators

The Department for Communities required the Council to publish information collected in relation to statutory performance indicators and standards in relation to planning, economic development and waste management. We reviewed the published information and the Council has:

- disclosed its 2019-20 performance in relation to its statutory indicators;
- included a comparison with the previous three years;
- provided some explanation and context to performance; and
- where appropriate, made performance comparisons against national averages or other councils.

Self-Assessment against Self-Imposed Indicators

Councils are required to assess performance in relation to any selected self-imposed indicators and standards, in relation to the general duty to improve. Legislation requires the Council to compare its performance for the 2019-20 year to that of previous years and as far as is practicable, report their performance against other councils in the exercise of the same or similar functions. The 2019-20 self-assessment reports on the suite of self-imposed indicators included in the Council's 2019-20 Performance Improvement Plan, including performance compared with targets and the previous year's outcome.

The Council is a member of the Association of Public Service Excellence (APSE), including the APSE Performance Network, a public sector benchmarking organisation. Going forward this will assist the Council in improving its ability to compare performance across a wide range of services and activities. In the meantime, in addition to the statutory indicators, Council has compared its performance against that of other Councils in relation to prompt payment and absenteeism, as this information is in the public domain.

The Council continues to develop its performance reporting Dashboards with an increasing focus on reporting against baselines and Outcomes. The Council's own Digital Services Team are developing a new bespoke Performance Management Software for use across the Council called "Perform".

The issue of benchmarking with other councils is part of the work plan for the Performance Improvement Working Group and it is expected that progress on this issue will continue to be made to allow a broader range of functions to be compared.