



Title of Report:	The Role of the Audit Committee in supporting Corporate Improvement Programmes
Committee Report Submitted To:	Audit Committee
Date of Meeting:	13th December 2023
For Decision or For Information	For Decision
To be discussed In Committee YES/NO	YES By virtue of paragraph(s) 3 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014.

Linkage to Council Strategy (2021-25)	
Strategic Theme	Leader and Champion
Outcome	Council operates as one effective and efficient corporate unit with a common purpose and culture.
Lead Officer	Audit, Risk & Governance Manager

Budgetary Considerations	
Cost of Proposal	nil
Included in Current Year Estimates	YES/NO
Capital/Revenue	n/a
Code	n/a
Staffing Costs	Internal staff costs

Legal Considerations	
Input of Legal Services Required	YES/NO
Legal Opinion Obtained	YES/NO

Screening Requirements	Required for new or revised Policies, Plans, Strategies or Service Delivery Proposals.		
Section 75 Screening	Screening Completed:	Yes/No	Date:
	EQIA Required and Completed:	Yes/No	Date:
Rural Needs Assessment (RNA)	Screening Completed	Yes/No	Date:
	RNA Required and Completed:	Yes/No	Date:
Data Protection Impact Assessment (DPIA)	Screening Completed:	Yes/No	Date:
	DPIA Required and Completed:	Yes/No	Date:

1.0 Purpose of Report

To seek approval from the Audit Committee to support Corporate Improvement Programmes within Council.

2.0 Background

2.1 The Chartered Institute of Public Finance and Accountancy (CIPFA) published Audit Committees: practical guidance for local authorities and policy (2022). This publication identifies the underpinning legislation, regulations, guidance or resources that the committee should be referencing in its operations.

3.0 Findings

3.1 A section within the Code, Guiding the audit committee covers wider functions specifically supporting the corporate improvement programmes within organisations it states:

'Where an authority has undergone an external inspection, peer review or other intervention, an improvement programme will be developed. It will be important for the audit committee to play its part in supporting the effective implementation of agreed actions.'

The primary role of the committee is to receive assurances that implementation of the programme is on track. The programme will have links to external audit reports, future audit risk assessments and the AGS, so it is important that the committee is aware of the overall progress. A significant programme may have a dedicated board that can provide an update to the committee to fulfil its assurance needs.

There may be aspects of the programme that directly link to the work of the committee – for example, the adequacy of financial management arrangements or internal audit. In such cases, the committee may be more actively involved in monitoring progress.'

3.2 On the 30th of November 2020, the Minister for Communities directed the Local Government Auditor to hold an extraordinary audit of Causeway Coast and Glens Borough Council concentrating on land disposals and easements and related asset management policies and procedures.

Internal audit has considered the CIPFA guidance in the context of the Extraordinary Audit out workings and considers that it satisfies the definition

of an 'other intervention' as referred to in the CIPFA guidance (referenced above).

- 3.3 At a Special Council Meeting on 27th March 2023, following the presentations of the Reviews into Governance, Land & Property and Record Keeping, Council resolved:

That Council accept the Findings in these reports in full. Furthermore, that an implementation oversight panel is established (similar to what was taken forward with the Planning Review) to oversee the resolution of the issues outlined in these reports; to produce and progress an Action Plan and the implementation of these associated recommendations; the membership of 6 Elected Members by d'Hondt and a representative from the Department for Communities who have ultimate oversight authority to make sure there is change throughout this organisation and that it is overseen and engaged with.

Internal audit considers the audit committee have a role in supporting the effective implementation of these agreed actions of the oversight panel and receiving assurances in respect of the process.

- 3.4 At a Special Council Meeting on 30th October 2023, following presentations from the Director of Environmental Services, Local Government Staff Commission, Department for Communities and Elma Murray Independent Advisor to Council the Council resolved:

That Council agree to implement all the recommendations arising from the Reviews to address the recommendations from the Extraordinary Audit and to set these out as a comprehensive Transformation Programme to ensure that the matters that led to the Extraordinary Audit will not re-emerge. Specially, Council further resolved:

1. To set up an Implementation Oversight Panel to oversee the Transformation Programme and its implementation.
2. As a priority, to engage the Local Government Staff Commission to undertake the review of the Senior Leadership structure and the Organisational 'Health Check'.
3. To appoint an Independent Implementation Oversight Adviser to oversee the programme of work, Chairing an Implementation Steering Group and provide quarterly reports to the Department for Communities.

3.5 There are aspects of the work of the Oversight Panel that link directly to the work of the audit committee in relation to the adequacy of the financial management arrangements and internal audit arrangements.

4.0 Recommendation

4.1 In line with CIPFA audit committees, practical guidance for local authorities and policy, it is recommended that audit committee receive quarterly assurance statements from the Oversight Panel that the implementation of the recommendations is on track, to allow the audit committee to discharge its responsibilities.