

FINANCE COMMITTEE MEETING HELD THURSDAY 11 APRIL 2024

No	Item	Summary of Key Recommendations
1.	Apologies	Alderman Coyle, Councillors Huggins, Kane, Kyle, McGlinchey, Nicholl
2.	Declarations of Interest	Councillor Callaghan
3.	Minutes of Finance Committee meeting held Thursday 14 th March 2024	Signed as a correct record
4.	Management Accounts Period 11	Noted
5.	APP Forecast	To recommend that Council note the report
6.	Prompt Payment Statistics	Noted
7.	Mayor's Expenses	Noted
8.	Treasury Management Annual Review	To recommend that Council asks the Chief Financial Officer to bring a report to the Finance Committee on the possible creation of a Causeway Coast and Glens wealth fund.
9.	Correspondence	
9.1	FMT Minutes 5 March 2024	Noted
9.2	Review of Rates Support Grant Terms of Reference	To recommend that the Chief Finance Officer draft correspondence to the Department for

		Communities raising Council's concerns about the Review of the Rates Support Grant and stating that the Rates Support Grant must be protected; the draft to be brought to the Council Meeting.
	FOR CONFIDENTIAL CONSIDERATION (Items 10 - 14 inclusive)	
10.	Finance Business Plan	To recommend that Council approves the Finance Business Plan.
11.	Direct Award Software Support	To recommend that Council approve the Direct Award Contract with Total Mobile Limited to provide continued software support for the current payroll system until implementation of the new payroll system.
12.	Debt Management	To recommend that Council approve the write off of the debt detailed above and authorise the Chief Finance Officer to make the required entries in the accounts.
13.	Essential User Policy	To recommend that Council raise the mileage threshold in the Essential User Policy to 5,000 miles.
14.	Legal Proceedings	Noted

15.	Any Other Relevant Business (notified in accordance with Standing Order 12 (o))	
15.1	Council Staff Numbers	<i>Chief Finance Officer to bring a report on staffing numbers back to the May Finance Committee meeting.</i>

UNCONFIRMED

**MINUTES OF THE PROCEEDINGS OF THE
FINANCE COMMITTEE HELD
IN THE COUNCIL CHAMBER, CIVIC HEADQUARTERS
ON THURSDAY 11 APRIL 2024 AT 7.00PM**

In the Chair: Councillor Peacock

Members Present: Alderman Callan, S McKillop, Scott; Councillors Callaghan, Holmes, Jonathan McAuley, MA McKillop, McQuillan, Mairs, Schenning, Wisener

Officers Present: D Wright, Chief Finance Officer
J Culkin, Management Accountant
U Harper, Committee & Member Services Officer

In Attendance: A Lennox, Mobile Operation Officer

Press: (1 No) (R)

Key: (R) Attended Remotely

Substitutions: Councillor Callaghan substituted for Councillor Huggins
Councillor Jonathan McAuley substituted for Councillor Kyle
Councillor MA McKillop substituted for Alderman Coyle

The Chair advised Committee of its obligations and protocol whilst the meeting was being audio recorded.

1. APOLOGIES

Apologies were recorded for Alderman Coyle, Councillor Huggins, Councillor Kane, Councillor Kyle, Councillor McGlinchey, and Councillor Nicholl.

2. DECLARATIONS OF INTEREST

Councillor Callaghan declared an interest in Item 7, Mayor's Expenses. Having declared an interest, Councillor Callaghan left the Chamber during consideration of the Item and did not participate or vote on the Item.

3. MINUTES OF FINANCE COMMITTEE MEETING HELD THURSDAY 14 MARCH 2024

Summary previously circulated.

AGREED - the Minutes of the Finance Committee Meeting held Thursday 14 March 2024 were confirmed as a correct record.

4. MANAGEMENT ACCOUNTS PERIOD 11

Report, previously circulated, was presented by the Management Accountant and the Chief Finance Officer.

- * **Councillor Holmes joined the meeting in the Chamber at 7.07pm.**

Background

Causeway Coast and Glens Borough Council (CC&GBC) consists of 4 legacy councils that merged on 1 April 2015 into 1 council. The council is currently made up of 3 directorates (Leisure and Development, Environmental Services, Corporate Policy and Resources) and includes a Planning, Finance and Legal department, that are reported separately in this report. The Annual Budgeted Spend for 2023/24 controlled by the Directorates is £78.818m (excludes depreciation, actuarial adjustments, provisions, accumulated absences, and it is these figures that change the figures in the Audited Accounts). Gross Income is budgeted at £76.206m the difference being a budgeted applied balance of £2.612m for the year.

Financial Overview by Directorate

The table, previously circulated, details a summary of the financial position at period 11 (up to and including 29 February 2024).

Council is showing a favourable variance against budget at period 11 amounting to £2,009,975 which is an encouraging position to be in as we approach the final weeks of the financial year. It should be noted that this however is not a surplus but rather a positive variance against budget, Council set a deficit budget for 2023/24 of £2.612m therefore if this position was maintained until the end of the year Council would still be in deficit by £0.602m, reducing reserves by this amount.

Income and Expenditure Analysis

The overall position with regards staffing costs is shown in the table, previously circulated, by Directorate.

Council is currently adverse against budget in terms of staffing, and this is expected to be the case as the current pay award offered to employees exceeds the budgetary provision included by Council in the rates estimates. The variance has increased from P10 by approximately £202k.

The table, previously circulated, sets out the budgetary position of all other areas of expenditure against budget by Directorate.

At period 11 this is £253k favourable (Period 10 - £180k favourable) however it should be noted that this includes £139k relating to insurance costs for which the full charge for the year has already been included in the accounts thereby generating the adverse variance against the annual budget. Maintenance and

materials are the other areas which are showing adverse at this stage across Council's entire estate. Other significant factors include waste where increased tonnages at our landfill site have led to increased landfill tax (this is offset by landfill tax income and increased dumping fees), the cost of the election being in excess of the Election reserve that had been previously set aside and extra ordinary audit costs. The main movement in this period has been in the Leisure & Development Directorate.

Income levels are currently reporting favourable against budget as detailed in the table, previously circulated, by Directorate.

At this stage we already know Rates Support Grant to be received by Council will be under budget by £273k therefore we have taken account of this in these accounts. The figure for Corporate Services includes release from the Election Reserve to meet the costs of the recent Election thereby offsetting the majority of the overspend on the expenditure side.

Previously circulated, was reporting on the following:-

- Leisure and Development Directorate
- Environmental Services Directorate
- Corporate Services
- Planning
- Chief Executive

Finance, Investment Income, Interest and Rates

The table, previously circulated, demonstrates the financial position relating to Finance, Investment Income, Interest payments, Central Government Support and Rates as at the end of period 11.

Whilst the figures in this table are dominated by the adverse position regarding Rates Support Grant it should be noted that Investment Income is £229k favourable and this position will improve as the year closes.

Cashflow

The table, previously circulated, sets out a projected cashflow for the next three months.

Summary

Whilst this report does present a welcome and healthy position for Council it must be noted that Council did approve a budget with a £2.612m deficit therefore if this position remained until the end of the year Council would still reduce reserves by just over £0.602 million. All expenditure and income streams require continued management and scrutiny in order to reduce that deficit and help protect Council's Reserves.

Projected Outturn

The table, previously circulated, makes projections to the end of year position on a best/worst/likely case scenario. The assumptions which have been made to reach the projected outcome for each scenario are also included in the table.

In response to questions from Councillor Schenning, the Chief Finance Officer advised that “weekly specials” and “councillors specials” is terminology used for deductions such as payments to HMRC for tax and National Insurance, to Northern Ireland Local Government Officers' Superannuation Committee (NILGOSC), and Trade Union fees, for example. He further advised that the anticipated deficit is not solely down to the deficit in salaries, but it is dominated by it.

The Chair congratulated the staff on the outcome that has been achieved, as it was known from the outset that there would be a deficit.

Councillor Holmes echoed the comments around the good work that has been done but expressed frustration that there had been an opportunity last year to strike a rate that would have allowed for a balance, but that was not done and Council is now dealing with the outworkings of that.

Committee NOTED the report.

5 APP FORECAST

Report, previously circulated, was presented by the Chief Finance Officer.

Background

Land and Property Services (LPS) who issue bills and collect rates on behalf of Councils issue in year forecasts on the Actual Penny Product (APP) and projected outturns with regards the amount of rates actually collected.

Detail

LPS has issued to Councils interim in year forecast for the APP based on figures at 28 February 2024. The forecast for Causeway Coast and Glens Borough Council has been based on actual figures as opposed to using in year assumptions as in the table at 2.1 below therefore the detail is in paragraph 2.2.

Monthly Analysis table circulated.

Additional analysis

The February figure uses the actual debt write off to date indicates a positive position of approximately £377k, which is similar to the January reported figure. LPS have also provided a forecast based on 26 March 2024 which indicates a positive position of approximately £34k which would appear to take into account

the settlement of a significant challenge case which had been previously anticipated.

APP analysis

The tables, previously circulated, set out the analysis of the APP forecast for the current financial year in terms of both domestic and non-domestic properties. A third table details the position as at 26 March.

Revaluations

Whilst the figures remain positive it is clear how detrimental the effect of successful valuation challenges can be.

Recommendation

It is recommended that Council note the report.

AGREED – to recommend that Council note the report.

6 PROMPT PAYMENTS

Report, previously circulated, was presented by the Chief Finance Officer.

Background

Department for Communities (DfC) requires Council to record and publish statistics regarding the payment of supplier invoices with specific reference to two distinct measures namely invoices paid within 10 working days and invoices paid within 30 calendar days.

Detail

These figures are published on a quarterly basis by DfC with Councils required to do likewise. The purpose of the statistics is to encourage Councils to support businesses especially those local and/or small businesses for whom cash flow is of vital importance to their continued survival. In addition, as part of Council's performance improvement plan for this year the payment of our suppliers has been identified as one of the performance improvement objectives with a target of 90% of suppliers being paid within 30 calendar days. The tables below detail Council's performance since April 2020 the latest data being for quarter 4 of 23/24 year, up to and including end of March 2024. The implementation of the new Finance system on 1 April has had a negative impact on these statistics however we can see they have begun to recover in quarters 2 and 3, that improvement continuing during December, there was a slight drop in performance for January due to the Christmas holidays and some December invoices slipping into January, the situation continued to reverse in March and it is anticipated that this improvement will be sustained in coming periods with the last few weeks as we strive towards the 90% target for invoices being paid within 30 days.

Improvement Actions

The statistics will continue to be reviewed over the coming months to ensure these declines continues to be reversed and performance should be improved to pre-implementation levels and better with the enhancements of the new system taking effect. During March 91.93% (February 91.88%) of invoices were paid within 30 days, the year-to-date figure now being 87.32% (February 86.86%), a steady improvement from the 82.89% recorded in Q1.

UNCONFIRMED

Prompt Payment Statistics 2020/2021					
	Q1	Q2	Q3	Q4	Total
Total No of Invoices	3424	5544	5802	6296	21066
Total amount paid	£ 5,602,247	£ 10,310,263	£ 10,622,455	£ 17,216,296	£ 43,751,261
Number of invoices paid within 10 days	2414	3804	4308	4087	14613
% of invoices paid within 10 days	70.50%	68.61%	74.25%	64.91%	69.37%
Number of invoices paid within 30 days	2846	4951	5184	5383	18364
% of invoices paid within 30 days	83.12%	89.30%	89.35%	85.50%	87.17%
Number of invoices paid outside 30 days	578	593	618	913	2702
% of invoices paid outside 30 days	16.88%	10.70%	10.65%	14.50%	12.83%
No. of Disputed Invoices	10	82	102	57	251
% of disputed invoices	0.29%	1.48%	1.76%	0.91%	1.19%
Average Payment Days	15.52	13.85	16.26	17.06	15.74
Prompt Payment Statistics 2021/2022					
	Q1	Q2	Q3	Q4	Total
Total No of Invoices	5830	6442	7117	6567	25956
Total amount paid	£ 12,255,753	£ 14,938,664	£ 11,824,362	£ 16,652,683	£ 55,671,462
Number of invoices paid within 10 days	4139	4113	5240	4331	17823
% of invoices paid within 10 days	70.99%	63.85%	73.63%	65.95%	68.67%
Number of invoices paid within 30 days	5447	5886	6613	5893	23839
% of invoices paid within 30 days	93.43%	91.37%	92.92%	89.74%	91.84%
Number of invoices paid outside 30 days	383	556	504	674	2117
% of invoices paid outside 30 days	6.57%	8.63%	7.08%	10.26%	8.16%
No. of Disputed Invoices	32	26	48	28	134
% of disputed invoices	0.55%	0.40%	0.67%	0.43%	0.52%
Average Payment Days	15.80	17.23	15.27	16.81	16.27
Prompt Payment Statistics 2022/2023					
	Q1	Q2	Q3	Q4	Total
Total No of Invoices	6461	6090	6825	6265	25641
Total amount paid	£ 17,214,458	£ 17,078,164	£ 12,851,511	£ 35,804,964	£ 82,949,097
Number of invoices paid within 10 days	4446	3487	4806	4628	17367
% of invoices paid within 10 days	68.81%	57.26%	70.42%	73.87%	67.73%
Number of invoices paid within 30 days	5872	5267	6252	5829	23220
% of invoices paid within 30 days	90.88%	86.49%	91.60%	93.04%	90.56%
Number of invoices paid outside 30 days	589	823	573	436	2421
% of invoices paid outside 30 days	9.12%	13.51%	8.40%	6.96%	9.44%
No. of Disputed Invoices	33	35	61	20	149
% of disputed invoices	0.51%	0.57%	0.89%	0.32%	0.58%
Average Payment Days	16.24	18.55	15.92	14.28	16.22
Prompt Payment Statistics 2023/2024					
	Q1	Q2	Q3	Q4	Total
Total No of Invoices	6512	7263	6847	7031	27653
Total amount paid	£ 23,864,802	£ 17,139,245	£ 13,837,183	£ 13,491,210	£ 68,332,440
Number of invoices paid within 10 days	3675	5233	5444	5774	20126
% of invoices paid within 10 days	56.43%	72.05%	79.51%	82.12%	72.78%
Number of invoices paid within 30 days	5398	6232	6215	6301	24146
% of invoices paid within 30 days	82.89%	85.80%	90.77%	89.62%	87.32%
Number of invoices paid outside 30 days	1114	1031	632	730	3507
% of invoices paid outside 30 days	17.11%	14.20%	9.23%	10.38%	12.68%
No. of Disputed Invoices	33	162	35	169	399
% of disputed invoices	0.51%	2.23%	0.51%	2.40%	1.44%
Average Payment Days	18.71	15.59	11.36	13.58	14.64

Committee NOTED the report.

- * **Having declared an Interest, Councillor Callaghan left the Chamber at 7.14pm.**

7 MAYOR'S EXPENSES

Report, previously circulated, was presented by the Chief Finance Officer.

Background

The Finance Committee has requested an analysis of expenditure with regards the Mayor's expenses.

Detail

The table of expenses, previously circulated, sets out the expenditure incurred by the Mayor for 2023/24 up to and including 29 February 2024, the 2023/24 annual budget for the Mayor's expenses was £24,000, however the Mayoral period does not run concurrent with the financial year.

Recommendation

It is recommended that Council note the report.

In response to a query from Alderman Callan, the Chief Finance Officer advised that in respect of the Mayor's budget, civic regalia refers to branded gifts, for example. He advised that if there were significant expenses relating to civic regalia such as repairing the Mayor's chain, for example, this would be dealt with via a separate budget rather than being taken out of the Mayor's expenses.

Councillor Holmes stated that the Mayor's budget is very tight, and suggested that Council revise what is paid for through the Mayor's expenses, and that photography and gifts should come from a corporate budget. He stated that, from his experience, the Mayor does not have a lot of scope to decide what is paid for through the Mayor's expenses. Both the Chair and Councillor MA McKillop agreed with these comments.

The Chief Finance Officer advised that the budget for the Mayor's expenses had been increased to £30,000 in the recent rates setting process. He emphasised that the Mayor's budget should be spent at the Mayor's discretion.

It was agreed that the Chief Finance Officer will bring back a further report to Committee on this matter.

The Committee NOTED the report.

* **Councillor Callaghan returned to the Chamber at 7.22pm.**

8 TREASURY MANAGEMENT ANNUAL REVIEW

Report, previously circulated, was presented by the Chief Finance Officer.

Background

Treasury management is the management of the Authority's cash flows, borrowing and investments, and the associated risks. The Authority has borrowed and invested substantial sums of money and is therefore exposed to financial risks including the loss of invested funds and the revenue effect of changing interest rates. The successful identification, monitoring and control of financial risk are therefore central to the Authority's prudent financial management.

Detail

Treasury risk management at the Authority is conducted within the framework of the Chartered Institute of Public Finance and Accountancy's *Treasury Management in the Public Services: Code of Practice 2017 Edition* (the CIPFA Code) which requires the Authority to approve a treasury management strategy before the start of each financial year. In addition, the Department for Communities (DfC) issued *Guidance on Local Authority Investments* in November 2019 that requires the Authority to approve an investment strategy before the start of each financial year. This report fulfils the Authority's legal obligation under the *Local Government Finance Act (Northern Ireland) 2011* to have regard to both the CIPFA Code and the DfC Guidance.

Review

The purpose of this report is to provide a review of what has taken place in terms of Treasury Management within the Council during the 2023/24 financial year following on from the mid-year review presented to Council in October 2023.

Borrowing

Council borrowing is used to fund various capital projects as approved by Council and as a result of this activity Council has an extensive portfolio of current loans. The table below shows a breakdown of these loans at the end of each of the last 4 quarters (table circulated).

Council continues to hold significant cash reserves therefore no new loans were borrowed during the year, Council instead utilising those reserves in the short term to finance capital expenditure thus avoiding incurring interest on loans. With interest rates now rising officers have assessed whether or not a change of strategy would be prudent to potentially draw down some of the longer terms loans, the advice is currently still to utilize cash reserves and only

borrow if necessary for the short term to avoid locking in potentially higher interest over the life of a longer-term loan.

Investments

Council has carried significant cash reserves into 2023/24 and with interest rates rising there are now some decent returns to be gained with investment or lending. The table below details the cash held by Council at the end of each of the last 4 quarters up to the end of March 2024 (table circulated).

The next table details actual investments made by Council maturing during the current year and the returns associated with those investments, the figures above do not include these investments where the maturity date straddles a quarter end (table circulated).

Treasury Management Strategy

In line with Council's Treasury Management Strategy and with continuing good returns Council will seek to consistently make investments like those detailed in 1.5 above during the 2024/25 financial year providing an income stream to Council and assist to offset a little of the financial pressures currently being faced. The 2023/24 budget had included an estimated income from investments amounting to £227,000, for 2024/25 this figure is increased to £461,000. The 2023-24 total from the table above is £426,261.58 however this does not take into account any investments maturing after 31 March 2024, which will add a further £227,751.37.

Alderman Callan congratulated Officers on their work managing the Council's finances; this was echoed by Councillor Holmes and the Chair.

Councillor Holmes suggested that Council considers setting up a Causeway Coast and Glens wealth fund to fund projects in future decades, to create a better situation for a future Council than the one that this Council inherited. This could be done by, for example, setting aside a certain percentage from asset sales for future decades.

The Chief Finance Officer thanked Members for their kind comments and noted that it was achieved thanks to the spending controls that were put in place by Councillors when the new Council was established. He advised that he could speak to the Treasury Management Advisors to establish whether a wealth fund could be built into the Treasury Management Strategy for next year. Councillor Holmes proposed that a report on this be brought back to the Committee by the end of the summer.

Alderman Scott requested that the Committee be provided with an updated list of all outstanding debts. In response to his concern regarding investments in other Councils, the Chief Finance Officer reassured him that the counterparty list

provided by Treasury Management Advisors is used to make investment decisions.

Proposed by Councillor Holmes
Seconded by Alderman Callan and

AGREED – to recommend that Council asks the Chief Finance Officer to bring a report to the Finance Committee on the possible creation of a Causeway Coast and Glens wealth fund.

9 CORRESPONDENCE

Correspondence report, previously circulated, was presented by the Chair.

9.1 FINANCE MANAGEMENT TEAM MINUTES 5 MARCH 2024

Minutes, previously circulated, presented as read.

Committee NOTED the report.

9.2 REVIEW OF RATES SUPPORT GRANT TERMS OF REFERENCE

Correspondence dated 7th March 2024 received from A. Carleton, Director Local Government and Housing Regulation Division, Department for Communities

Re: Review of the Rates Support Grant (RSG)

The Chief Finance Officer briefed Members on the correspondence regarding the Review of the Rates Support Grant and highlighted several concerns, such as the omission of an assessment of the budgetary funding applied to the grant, the suggestion that the Rates Support Grant be linked to specific programmes, and the lack of consultation on its terms of reference. He advised that Solace is concerned about the review, as is the Association of Local Government Finance Officers.

Alderman Callan expressed concern about the review and stated that Councils that will be affected by any change to the Rates Support Grant need to communicate its importance and challenge any threat to it. He noted that the review is due to complete in October, which is a quick turnaround. He proposed that the Chief Finance Officer draft a letter outlining Council's concerns for consideration at the next Council meeting.

Alderman S McKillop stated that Council needs to work with the other affected Councils and present a united stance.

Proposed by Alderman Callan
Seconded by Alderman S McKillop and

AGREED – to recommend that the Chief Finance Officer drafts correspondence to the Department for Communities raising Council's concerns about the Review of the Rates Support Grant and stating that the Rates Support Grant must be protected; the draft to be brought to the Council Meeting.

MOTION TO PROCEED 'IN COMMITTEE'

Proposed by Councillor Schenning
Seconded by Councillor McQuillan and

AGREED – that Committee move '*In Committee*'.

The information contained in the following items is restricted in accordance with Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014.

* **Press were disconnected from the meeting at 7.39pm.**

10 FINANCE BUSINESS PLAN

Confidential report, previously circulated was presented by the Chief Finance Officer.

Confidential by virtue of paragraph 3 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014.

Purpose of Report

All Council departments are required to prepare an annual business plan.

Background

The Annual Business Plan for the Finance Department was previously circulated.

Recommendation

It is recommended that Council approves the Finance Business Plan.

In response to queries from Councillor Holmes, the Chief Finance Officer advised that Council has moved away significantly from paper-based systems, and this will be improved upon further with the upcoming upgrade of the payroll software.

In response to queries from Alderman Callan, the Chief Finance Officer agreed that there is a need for succession planning in the Finance department.

In response to a query from Alderman S McKillop, the Chief Finance Officer agreed to amend the wording regarding "forward-looking information" to more accurately reflect the fact that it refers to the development of forecasting capabilities.

Proposed by Councillor Holmes
Seconded by Alderman Callan and

AGREED – to recommend that Council approves the Finance Business Plan.

11 DIRECT AWARD SOFTWARE SUPPORT

Confidential report, previously circulated, was presented by the Chief Finance Officer.

Confidential by virtue of paragraph 3 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014.

Background

The implementation of the new payroll system has been delayed until August 2024 therefore a continuation of the support for the current payroll system needs to be put in place.

Detail

It had been anticipated that the current support contract up to 30 September 2023 would be the last required by Council in respect of the Total finance system, Council had planned to run out of formal support for the remaining months of the installation in order to reduce cost.

A combination of staffing issues and the urgent implementation of the 2023/24 pay award in December 2023 led to another delay in the implementation of the Payroll system Council therefore requires an extension of the software support to enable necessary year end upgrades to be applied.

When the need arose to have the support extended Council contacted the supplier for a quotation for the installation of year end upgrades.

Further information was detailed within the confidential report.

Recommendation

It is recommended that Council approve the Direct Award Contract with Total Mobile Limited to provide continued software support for the current payroll system until implementation of the new payroll system.

Proposed by Alderman S McKillop
Seconded by Alderman Scott and

AGREED – to recommend that Council approve the Direct Award Contract with Total Mobile Limited to provide continued software support for the current payroll system until implementation of the new payroll system.

12 DEBT MANAGEMENT

Confidential report, previously circulated was presented by the Chief Finance Officer.

Confidential by virtue of paragraph 3 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014.

Purpose of Report

This report informs members of the current position surrounding debt owed to the Council by its customers.

Background

Council implemented a revised Debt Management Policy in July 2023.

Detail – Aged Debt Analysis

Tables, previously circulated, showing the following:-

- As at 31st March 2024
- As at 31st March 2023
- Movement and Comparison between last year and this year (31st March 2023 and 31st March 2024)

Within the current figures the 2024 total includes caravan park invoices issued in February, last year these were issued in May hence the significant disparity, many of these will be paid in full before the end of March and another sizeable number will be collected by direct debit over the next six months. With regards the 90 days and over figures there are customers who have entered administration totalling £11,020.64, in due course we will be informed if Council will receive any settlement from these companies following which any debts requiring written off will be informed to this committee or if required authority to write off will be sought, there are two debts for write off detailed in sections 4.1 and 4.2 below. A further £156,770 included within the 90 days and over figure relates to invoices which are not Council debt but are invoices issued and collected on an agency contract for a third party under relevant legislative direction.

Over 90 Days analysis

The tables, previously circulated, detail the status of any debt which was over 90 days in excess of £10 currently (excluding third party invoices and direct debit accounts).

The table, previously circulated, sets out such debts that have been cleared since the last report in March.

Options

Debt write-off under £1,000

In accordance with Council's debt management policy, it is required to report to Council any debts under £1,000 which the Chief Finance Officer has the authority to write-off. There is one such debt this month (previously circulated).

Debt Write-off over £1,000

In accordance with our debt management policy, Council approval is sought in order to write off any debts in excess of £1,000.

There is one such debt this month (previously circulated).

Recommendation

It is recommended that Council approve the write off of the debt detailed above and authorise the Chief Finance Officer to make the required entries in the accounts.

Proposed by Councillor Schenning

Seconded by Councillor Johnathan McAuley and

AGREED – to recommend that Council approve the write off of the debt detailed above and authorise the Chief Finance Officer to make the required entries in the accounts.

13 ESSENTIAL USER POLICY

Confidential report, previously circulated, was presented by Chief Finance Officer.

Confidential by virtue of paragraph 3 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014.

Purpose of Report

To seek approval of revised Essential Car User Policy.

Background

Employees Causeway Coast and Glens Borough Council has to establish a framework of governance under which its services and functions can operate.

Causeway Coast and Glens Borough Council operates in accordance with the Green Book as agreed at National Joint Council level with Unions in terms of the basis of staff terms and conditions. Within those terms and conditions provision is made for staff who, in the course of their duties, make use of their private vehicle for business purposes and they are then recompensed accordingly using the agreed mileage and expense rates set by the National Joint Council. Part of those provisions allows the employer to award a status of "Essential User" to employees whose role requires regular and repeated use of a vehicle in their day to day role, again the Green Book sets out the additional benefits that can be

received as a result of this. Causeway Coast and Glens Borough Council does not have an agreed Council wide policy for the award of Essential User status to employees, each of the 4 legacy Councils had differing rules and procedures for dealing with this. In addition none of the legacy arrangements had any review process to ascertain the appropriateness of the continued award of Essential User status.

The purpose of this policy is to provide a single, uniform and fair set of guidelines for the assessment of applications to be granted Essential User Status and also to provide a single equitable method of review to ensure the granting of Essential User status is correct for all employees within Council. The rules and processes are clearly set out within the policy and these have been presented to the Unions at local level and have been agreed with Unions. The policy will apply to all staff with the first review being carried out after 12 months operation.

This policy had been presented to Council previously in August 2019 but was not adopted at that point.

The policy has been discussed with Trade Unions with a view to reviewing the mileage thresholds that were previously agreed.

Trade Unions have indicated that they feel the thresholds are high enough citing that the amount of travel being undertaken since the COVID pandemic has reduced significantly with the advent of online meetings. There are statistics to support this position in section three (previously circulated).

A copy of the policy was previously circulated.

Statistical information was provided within the confidential report.

Recommendation

It is recommended that Council approve Essential User Policy as presented.

Councillor Schenning proposed that Council approve the Essential User Policy as presented, stating that it is important for Council to have a policy in place. This was seconded by Councillor MA McKillop.

Proposed by Councillor Schenning

Seconded by Councillor MA McKillop

- To recommend that Council approve Essential User Policy as presented.

In response to a query from Alderman Scott, the Chief Finance Officer advised that the review mechanism would only apply 12 months after the policy has been adopted, and it is envisaged that reviews would be carried out annually rather than on a rolling basis, with a mechanism for staff to appeal.

Councillor Holmes expressed discontent with the mileage arrangement and the mileage threshold. He queried the pro-rata threshold for part-time employees. The Chief Finance Officer advised that the pro-rata adjustment for part-time employees is consistent with other policies and had been agreed by the union.

Amendment

Proposed by Councillor Holmes

Seconded by Councillor Wisener

- to recommend that Council raise the mileage threshold in the Essential User Policy to 5,000 miles.

The Chair put the Amendment by Councillor Holmes, seconded by Councillor Wisener to the Committee to Vote.

8 Members voted For; 4 Members voted Against.
The Chair declared the Amendment passed.

AGREED – to recommend that Council raise the mileage threshold in the Essential User Policy to 5,000 miles.

The Chief Finance Officer advised that should Council agree this amendment, the policy will have to go back to Trade Unions for review.

14 LEGAL PROCEEDINGS

Report, previously circulated, was presented by the Chief Finance Officer.

Confidential report by virtue of paragraph 5 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014.

Purpose of Report

This report updates members on the legal proceedings and investigations resulting from a breach of Council Office security.

The Chief Finance Officer provided Members with information on the legal proceedings and the associated costs.

Committee NOTED the report.

MOTION TO PROCEED ‘IN PUBLIC’

Proposed by Councillor Schenning

Seconded by Alderman Callan and

AGREED – that Committee move ‘In Public’.

15 ANY OTHER RELEVANT BUSINESS (NOTIFIED IN ACCORDANCE WITH STANDING ORDER 12 (O))

15.1 Council Staff Numbers (Councillor Holmes)

“As previously requested during the rates setting process by Cllr Callan and myself, can we have a report detailing the number of staff employed by council?”

The report should detail payroll and agency staff numbers as well as a breakdown by department. It should also include the overtime worked by department.”

The Chief Finance Officer advised that, as agreed with Councillor Holmes, he would bring a report on staffing numbers back to the May Finance Committee meeting.

This being all the business, the Chair thanked Elected Members for their attendance and the meeting closed at 8.24pm.

Chair