

# **Causeway Coast and Glens Borough Council**

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## ***Internal Audit Report Animal Welfare***

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May 2017  
Final

**MOORE STEPHENS**

# INTERNAL AUDIT REPORT

## Animal Welfare

### Executive Summary

This internal audit was completed in accordance with the approved annual Internal Audit Plan for 2017/18. This report summarises the findings arising from a review of Animal Welfare which was allocated 4 days.

Through our audit we found the following examples of good practice:

- A well-defined Service Level Agreement (SLA) is in place for the Northern Group of Councils; Causeway Coast and Glens Borough Council (CCAGBC), Antrim and Newtownabbey Borough Council (ANBC) and Mid and East Antrim Borough Council (MEABC - who is the lead Council for Animal Welfare in the Northern Region). The SLA clearly defines roles and responsibility in relation to animal welfare activities within the Northern Group.
- There is evidence of frequent and open communication via quarterly meetings between the Head of Health and Built Environment at CCAGBC and MEABC
- We noted that there is timely actioning of any points raised during quarterly meetings by MEABC, and sharing of relevant information and updates relating to animal welfare at the quarterly meetings.
- Provision of timely and detailed statistics on animal welfare activities by MEABC to CCAGBC.

There were no findings or recommendations from our audit.

The table below summarises the key risks reviewed:

| Risk   | Number of recommendations & Priority rating |          |          |
|--|---|----------|----------|
|  | 1   | 2        | 3        |
| There may be insufficient clarity as to the responsibilities and arrangements in place for animal welfare within Council leading to poor service delivery, negative reputation and non-compliance with the Welfare of Animals Act (2011) | -   | -        | -        |
| There may be inefficient and/or ineffective arrangements in place to facilitate animal welfare litigation decision making within Council leading to negative reputation  | -   | -        | -        |
| Poor performance monitoring arrangements may be in place leading to poor service delivery, budget overspends and negative reputation   | -   | -        | -        |
| <b>Total recommendations made</b>  | <b>0</b>                                    | <b>0</b> | <b>0</b> |

Based on our audit testing we are able to provide the following overall level of assurance:

**Satisfactory**

Overall there is a satisfactory system of governance, risk management and control. While there may be some residual risk identified this should not significantly impact on the achievement of system objectives.

Points for the attention of Management

We have identified two system enhancements during the course of the audit which do not form part of our formal findings, but may help enhance the existing controls. These are detailed at Appendix III.

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| <b>Distribution:</b> | Audit Committee<br>Chief Executive<br>Director of Environmental Services<br>Head of Health and Built Environment |
|                      | May 2017   |

| <b>Audit progress</b>                                 | <b>Date</b>               |
|---|---------------------------|
| Audit commenced                                       | 10 May 2017               |
| Draft Report issued to senior management for response | 20 <sup>th</sup> May 2017 |
| Responses Received                                    | 22 <sup>nd</sup> May 2017 |
| Responses Agreed                                      | 5 <sup>th</sup> June 2017 |
| Report Issued   | 6 <sup>th</sup> June 2017 |

All matters contained in this report came to our attention while conducting normal internal audit work. Whilst we are able to provide an overall level of assurance based on our audit work, unlike a special investigation, this work will not necessarily reveal every issue that may exist in the Council's internal control system.

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## 1 Objective

The areas for inclusion in the scope of the audit were determined through discussion with management and considered the main risks facing animal welfare and a review the key systems and controls in place to address these. The objective being to ensure that:

- There are adequate arrangements in place to ensure Council fulfils its statutory duties for animal welfare, and
- There are adequate performance monitoring arrangements in place for animal welfare activities.

## 2 Background

From April 2012, Councils in Northern Ireland are responsible for enforcement of the Welfare of Animals (NI) Act 2011, in respect of non-farmed animals (i.e. pets including equines). (Prior to that, no single organisation was wholly responsible for the enforcement of non-farmed animal welfare legislation).

The animal welfare service is managed under the governance of a regional Animal Welfare Project Board, chaired by one of the local government Chief Environmental Health Officers and with representation from DAERA (who also fund the service on an annual basis, with Council claiming retrospectively each quarter).

Local Councils have adopted a collaborative regional approach to Animal Welfare legislation and operate in a cluster approach to deliver the animal welfare service. Causeway Coast and Glens Borough Council is part of the Northern region group in conjunction with Mid and East Antrim Borough Council (MEABC), and Antrim and Newtownabbey Borough Council. (Mid and East Antrim Borough Council is the lead Council for the Northern Region providing a coordinating role between DAERA and the Councils.)

The Animal Welfare Officers who enforce animal welfare in respect of non-farmed animals within the Borough of Causeway Coast and Glens Council are employed by Mid and East Antrim Borough Council (MEABC) and located in Ballymena. These Officers have statutory enforcement powers and can take a range of action to improve the welfare of non-farmed animals including, providing advice, issuing an improvement notice, taking animals into their possession (in extreme cases of suffering), and initiating prosecution action. A report is provided to CCAGBC by MEADC of any cases of animal cruelty arising in the CCAGBC area. The final decision to prosecute will be made by the Director of Environmental Services or the Head of Built Environment at CCAGBC.

Calls are received from the public by the lead Council for the Region (Mid and East Antrim and Borough Council). Any calls that are received by Causeway Coast and Glens Council are redirected to Mid and East Antrim Borough Council.

There is an agreement in place between MEABC and CCAGBC which sets out the roles and responsibilities for animal welfare. MEABC provide statistics to CCAGBC on animal welfare activities within the Borough in advance of quarterly meetings. All activities and any concerns are discussed at the quarterly meetings.

CCAGBC has no budget for Animal Welfare activities; this is managed by MEABC who claim a refund of any animal welfare related expenses in the Northern Region on a quarterly basis from DEARA.

### 3 Risks

The risks identified by Internal Audit relating to animal welfare and agreed with management are as follows:

1. There may be insufficient clarity as to the responsibilities and arrangements in place for animal welfare within Council leading to poor service delivery, negative reputation and non-compliance with the Welfare of Animals Act (2011)
2. There may be inefficient and/or ineffective arrangements in place to facilitate animal welfare litigation decision making within Council leading to negative reputation
3. Poor performance monitoring arrangements may be in place leading to poor service delivery, budget overspends and negative reputation

### 4 Audit Approach

Our audit fieldwork comprised:

- Documenting the systems via discussions with key staff
- Consideration of the key risks within each audit area
- Examining relevant documentation
- Carrying out a preliminary evaluation of the arrangements and controls in operation generally within the Council
- Testing the key arrangements and controls
- Testing the completeness and accuracy of records.

The table below shows the staff consulted with and we would like to thank them for their assistance and co-operation.

| Job title                            |
|--------------------------------------|
| Head of Health and Built Environment |

## 5 Findings and Recommendations

This section of the report sets out our findings in relation to control issues identified and recommendations. A summary of all the key controls that we considered is included in Appendix II to this report.

### 5.1 Risk 1 – Governance in relation to Animal Welfare

We have no findings or recommendations to make against this risk area.

### 5.2 Risk 2 – Litigation Arrangements

We have no findings or recommendations to make against this risk area.

### 5.3 Risk 3 – Performance Monitoring Arrangements

We have no findings or recommendations to make against this risk area.

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## Appendix I: Definition of Assurance Ratings and Hierarchy of Findings

### Satisfactory Assurance

*Evaluation opinion:* Overall there is a satisfactory system of governance, risk management and control. While there may be some residual risk identified this should not significantly impact on the achievement of system objectives.

### Limited Assurance

*Evaluation opinion:* There are significant weaknesses within the governance, risk management and control framework which, if not addressed, could lead to the system objectives not being achieved.

### Unacceptable Assurance

*Evaluation opinion:* The system of governance, risk management and control has failed or there is a real and substantial risk that the system will fail to meet its objectives.

### Hierarchy of Findings

This audit report records only the main findings. As a guide to management and to reflect current thinking on risk management we have categorised our recommendations according to the perceived level of risk. The categories are as follows:

**Priority 1:** Failure to implement the recommendation is likely to result in a major failure of a key organisational objective, significant damage to the reputation of the organisation or the misuse of public funds.

**Priority 2:** Failure to implement the recommendation could result in the failure of an important organisational objective or could have some impact on a key organisational objective.

**Priority 3:** Failure to implement the recommendation could lead to an increased risk exposure.



## Appendix II: Summary of Key Controls Reviewed

### Budgetary Control

| Risk   | Key Controls  |
|--|---|
| There may be insufficient clarity as to the responsibilities and arrangements in place for animal welfare within Council leading to poor service delivery, negative reputation and non-compliance with the Welfare of Animals Act (2011) | <ul style="list-style-type: none"> <li>• An agreement is in place with the other Councils within the Northern Region cluster to cover the arrangements within the cluster</li> <li>• An SLA is in place for legal services in relation to animal welfare</li> <li>• A MoU is in place with other statutory organisations (such as DAERA and/or PSNI) outlining responsibilities in dealing with animal welfare issues</li> <li>• Council provides sufficient information to the public to increase awareness of animal welfare and ensure that the public understands the appropriate statutory body to direct their concerns or complaints to</li> </ul> |
| There may be inefficient and/or ineffective arrangements in place to facilitate animal welfare litigation decision making within Council leading to negative reputation  | <ul style="list-style-type: none"> <li>• Sufficient information is provided to Council (or the delegated authority) to take effective decisions on whether to instigate legal proceedings</li> <li>• Decisions to instigate legal proceedings are taken within a reasonable and efficient timeframe</li> </ul>  |
| Poor performance monitoring arrangements may be in place leading to poor service delivery, budget overspends and negative reputation   | <ul style="list-style-type: none"> <li>• A process is in place to allow for monitoring of the efficiency and effectiveness of animal welfare services within the Council area</li> <li>• Regular meetings are held with MEABC to discuss Animal Welfare activities within the Council area</li> <li>• Regular and appropriate reports are made to Council in relation to animal welfare issues and actions</li> <li>• There are adequate arrangements reporting to the regional Animal Welfare Project Board and/or Animal Welfare Forum</li> </ul>   |

## Appendix III: Points for the Attention of Management

### Documenting Procedures for Litigation

No cases for litigation have arisen since the creation of Causeway Coast and Glens Borough Council. Under the terms of the SLA, a report recommending litigation would be submitted to CCAGBC by MEABC. An undocumented procedure exists within CCAGBC, whereby the Director of Environmental Service or the Head of Health and Built Environment would review such a report and make the decision whether to approve legal proceedings. The Head of Health and Built Environment advised that every effort would be made to consider the report and to make a decision as quickly as possible, with due consideration to the statute of limitations.

There is currently no evidence of any risk arising from a lack of documented procedure for reviewing reports recommending litigation. However, it would be good practice to put in place a short document outlining the process, including a template to record the criteria considered, the reason for the decision and deadlines for making such decisions. This would ensure appropriate evidence is retained of how and when the decision was arrived at.

**Management response: A documented procedure will be produced within one month from the date of agreement of this audit, for reviewing reports including recording criteria considered, the decision reached and the deadlines for making such decisions.**

### Service Level Agreement (SLA) – Northern Region Animal Welfare Service

The SLA in place between the 3 Councils in the Northern Region outlines an appropriate agreement which covers the arrangements in relation to Animal Welfare. It clearly outlines the roles and responsibility in relation to animal welfare activities within the Northern Region. We noted that a copy signed by all 3 stakeholders (i.e. representatives from all three Councils in the Northern Region) is not on file within CCAGBC. There is a copy which has been signed by the Chief Executive of CCAGBC and there is reference in the minutes of the quarterly Animal Welfare Forum meetings to the fact that the SLA was appropriately discussed and was being signed by all stakeholders. In the interest of completeness and good practice, Council should obtain a copy of the SLA signed by all stakeholders for its files.

**Management response: A request will be made to Mid and East Antrim BC for a copy of the SLA with all signatories attached and once received will be held on file for completeness.**