



AUDIT COMMITTEE MEETING WEDNESDAY 10 MARCH 2021

No	Item	Summary of key Recommendations
1.	Apologies	<i>Nil</i>
2.	Declarations of Interest	<i>Alderman S McKillop</i>
3.	Minutes of Audit Committee Meeting 9 December 2020	<i>Confirmed</i>
4.	Northern Ireland Audit Office	
	4.1 Audit Strategy for Causeway Coast and Glens Borough Council 2020-21	<i>That Council accept Audit Strategy for Causeway Coast and Glens Borough Council 2020-21</i>
	4.2 Draft Report to those charged with Governance 2019-20	<i>That Council approve the annual statement of accounts as presented; and adjustments are brought forward to the following year's Accounts</i>
5.	Annual Accounts 2019/2020	<i>(see above recommendation refers)</i>
6.	Internal Audit (Causeway Coast and Glens Borough Council)	
	6.1 Internal Audit Annual Plan 2020-21	<i>Information</i>
	6.2 Business Continuity and Emergency Planning 2020-21	<i>Note</i>
	6.3 Corporate Credit Card 'In Public' (further considered 'In Committee' at Item 14)	<i>Information</i>
7.	Internal Audit (Moore NI LLP)	

No	Item	Summary of key Recommendations
	7.1 Treasury Management	<i>That Council note the Internal Audit Report Treasury Management, March 2021; that updated actions within the report are brought to the June Audit Committee meeting.</i>
	7.2 Environmental Health Services – Licensing	<i>That Council note the Internal Audit Report Environmental Health – Licensing, March 2021</i>
8.	Direct Award Contracts	<i>Information</i>
9.	Report to Those Charged with Governance	
	9.1 Progress report on RTTCWG March 2019	<i>Information</i>
	9.2 Progress report and Actions on Draft RTTCWG 2020	<i>Information</i>
10.	Absence Report Months 1-9 2020/2021	<i>Information</i>
11.	Matters for Reporting to Partnership Panel	<i>Nil</i>
12.	Correspondence	
	12.1 NIAO - Local Government Auditor's Report – 2020	<i>Information</i>
	12.2 DFC - Terms of Reference for Extraordinary Audit 2019/20	<i>Information</i>
	12.3 NIAO - Local Government Auditor	<i>Information</i>
	12.4 DFC - Designation of Local Government Auditor	<i>Information</i>
13.	Request to change date of Audit Committee	<i>That the date of the September Audit Committee meeting is changed from 8 September to 16 September 2021 and to convene a Special Council Meeting on Monday 20th September 2021 to approve the Year-End accounts</i>

No	Item	Summary of key Recommendations
	'In Committee' (Items 14-17 inclusive)	
14.	Internal Audit (Causeway Coast and Glens Borough Council) Internal Audit (Causeway Coast and Glens Borough Council) - Corporate Credit Card <i>'In Committee'</i>	<i>that Council note the Internal Corporate Credit Card report ; that an update is provided to the September committee meeting</i>
15.	Corporate Risk Matrix	<i>Information</i>
16.	Legal Cases Activity	<i>Information</i>
17.	Whistle Blowing /Fraud	<i>Pay the balance of verified costs to the group and close the case; Update grants policy</i>
18.	Any Other Relevant Business (notified in accordance with Standing Order 12(o))	<i>Nil</i>
19.	Date of Next Meeting - Wednesday 9 th June 2021	<i>Information</i>

**MINUTES OF THE PROCEEDINGS OF THE MEETING OF
THE AUDIT COMMITTEE
HELD IN COUNCIL CHAMBER CIVIC HEADQUARTERS AND VIA VIDEO
CONFERENCE ON
WEDNESDAY 10 MARCH 2021 AT 7PM**

In the Chair: Councillor Wallace, Chair (C)

Members Present: Alderman Robinson (C), McKeown (R), S McKillop (R);
Councillors Anderson (C), Beattie (R),
Dallat O'Driscoll (R), Holmes (C) MA McKillop (R),
McMullan (R) McQuillan (C), P McShane (R), Nicholl
(R) Peacock (R), Schenning (R), Watton (C)

Ind. Member Present: L Mitchell (R)

**Non-Committee
Member In Attendance:** Councillor Callan (R)

Officers Present: M Quinn, Director of Corporate Services (C)
D Wright, Chief Finance Officer (R)
A Ruddy, Audit, Risk & Governance Officer (C)
K Mailey, HR Business Partner Organisation Development (R)
P Donaghy, Democratic & Central Services Manager (R)
S Duggan, Civic Support & Committee and Member Services Officer
(C)

In Attendance: C Kane, Director, NI Audit Office (R)
C McHugh, Internal Auditor, Moore (NI) (R)
A Allen, Audit Manager, NI Audit Office (R)
M Mutch, Inspire Account Manager (Item 10) (R)

A Lennox, ICT Mobile Operations Officer (C)
C Thompson, ICT Officer (C)

Key: (R) = Remotely in attendance
(C) = Attended in The Chamber

The Chair addressed Committee:

“Welcome to the Audit Committee Meeting.

*I extend a welcome to members of the press and public in attendance.
You will be required to leave the meeting when Council goes into
committee. You will be readmitted by Democratic Services Officers as*

soon as the meeting comes out of committee. I would also remind you that the taking of photographs of proceedings or the recording of proceedings for others to see or hear is prohibited.

If you are having technical difficulties try dialling in to the meeting on the Telephone number and Conference ID stated.

If you continue to have difficulties please contact the number provided on the chat at the beginning of the meeting for Democratic Services staff and ICT staff depending on your query.

The meeting will pause to try to reconnect you.

Once you are connected

- Mute your microphone when not speaking.*
- Use the chat facility to indicate to that you wish to speak. The chat should not be used to propose or second.*
- Please also use the chat to indicate when you are leaving the meeting if you are leaving before the meeting ends.*
- Unmute your microphone and turn your camera on when you are invited to speak.*
- Only speak when invited to do so.*
- Members are reminded that you must be heard and where possible be seen to all others in attendance to be considered present and voting or your vote cannot be counted”.*

1. APOLOGIES

There were no apologies recorded.

2. DECLARATIONS OF INTEREST

Declarations of Interest were recorded for Alderman S McKillop, as a Member of the Planning Committee, at Item 8 during the meeting, Direct Award Contracts, Planning Consultant award.

3. MINUTES OF AUDIT COMMITTEE MEETING 9 DECEMBER 2020

Summary minute, previously circulated.

The Minutes of the Audit Committee meeting held 9 December 2020 were confirmed as a correct record.

4. NORTHERN IRELAND AUDIT OFFICE (NIAO)

4.1 Audit Strategy for Causeway Coast and Glens Borough Council

2020-21

* **Alderman Robinson joined the meeting at 7.05pm.**

Report, previously circulated, presented by Director NI Audit Office.
Committee's attention was drawn to the following pages within the report:

Page 4 – Materiality, the overall account materiality is £1,232,070.

Page 5 – Audit Approach,
Independence, NIAO are independent of Council in accordance with the ethical requirements, and Assurance in completing the audit

Management of Personal Data

Using the work of Internal Audit

Using specialised skills and rely on the work of the following: Land and Property Services (LPS) in respect of the valuation of the land and buildings; and the actuary in respect of the pension valuation.

Page 6 - Proper Arrangements, Questionnaire to the Council.
NIAO will follow-up on recommendation for improvement identified in previous years.

Page 6 - Performance Improvement. Given the impact of the COVID-19 pandemic, the Department for Communities is currently considering how these responsibilities will be taken forward for 2021. Once the arrangements for Performance Improvement in 2021 are clarified, NIAO will write out separately outlining the Council's responsibilities, the audit and assessment work to be conducted and the timetable and fee for this work.

Page 7, 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.

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.

Other risk factors. In addition to the significant presumed risk above, NIAO have also identified three other risk factors. NIAO do not consider these to represent a significant risk of material misstatement in the financial statements but are matters which NIAO will continue to monitor and respond to as appropriate throughout the audit. These areas include:

Financial Resilience – looking at plans in place to address financial pressures on the Council going forward

The Covid 19 – Financial assurance claims from Department. The pandemic continues to impact council finances significantly and may do for some time in the future.

These 2 risks, Financial Resilience and Covid 19, are common to all Councils.

Procurement – Issues coming forward from prior year

In recognition of the financial pressures Councils are facing, NIAO 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 detailed disclosures regarding the financial position included within the 2020/21 Statement of Accounts.

Page 9 - the Timetable for Financial Audit.

Page 11- Audit team, Statement of Accounts and Proper Arrangements.

Pages 12-13 – Good Practice Guides and Public Reports.

In response to Committee queries, Director, NI Audit Office clarified;

- They will carry out analysis and look at mitigating actions Council have in place;
- Financial resilience identified across the Council's and the focus of NIAO is to look at specific plans Council have in place for financial resilience going forward;
- there is an option in place for NIAO to add further controls; and can go back if anything transpires;
- that the Team for both the Audit and the Extraordinary Audit overlap in that the Director heads both, the Management is different as Caroline

Laird is the Lead Auditor Managing the External Audit and there are other members

- Councillor P McShane queried has there been a year where procurement issues haven't been flagged up – Director, NI Audit Office confirmed procurement, a common problem across all Councils and is probably recurring in Causeway Coast and Glens and reported over the last two years that there are issues. Director, NI Audit Office confirmed she would provide an update on this to Councillor P McShane.

The Audit Manager, NI Audit Office, further clarified there were issues surrounding Direct Award Contracts having no supporting documentation, no tender documentation for procurement and concerns regarding compliance with EU procedure regulations in relation to Contracts.

Councillor McQuillan suggested the Procurement Officer attend the Audit Committee Meeting going forward. The Director of Corporate Services clarified the reporting structure for the Procurement Officer.

Proposed by Councillor Holmes
Seconded by Councillor McQuillan

- To recommend that Council accept Audit Strategy for Causeway Coast and Glens Borough Council 2020-21

The Chair put the motion to the Committee to vote.

14 Members voted For; 0 Members voted Against; 1 Member Abstained.

The Chair declared the motion carried.

4.2 Draft Report to those charged with Governance 2019-20

Report, previously circulated, presented by the Director, NI Audit Office, C Kane.

Director, NI Audit Office referred to the interim report to those charged with Governance reported to Committee in December 2020 and the draft final was now presented. She proposed an unqualified audit opinion on the Accounts and that they were now ready for certification.

Director, NI Audit Office advised the Audit Committee should Actions for the Audit Committee, the Audit Committee should:

- Review the findings set out in the report, including the draft letter of representation and audit certificate at Appendices One and Two respectively;

- and consider whether the unadjusted misstatements, set out in the identified misstatements section (page 22), should be corrected.

Director, NI Audit Office drew committee's attention to Page 7, Significant Risks regarding the Financial Position, the Council's Gross Expenditure exceeded Gross Income in 2017-18 and 2018-19 resulting in a deficit on the Provision of Services in both years, leading to a reduction in the Council's Reserves (General Fund). The Council's 2018-19 Annual Report and Accounts indicated that the Reserves would reduce further in 2019-20 to £1.382 million and that officers would bring recommendations to Council in order to reduce the need to utilise reserves.

It is likely that the Covid-19 pandemic will also impact on the Council's financial position;

In terms of Financial Resilience Page 8, NIAO will examine cash flows and projections for 20/21 and beyond.

The Audit Findings on Page 10 were presented at the December Audit Committee, and the update was provided later in the meeting in terms of progress. NIAO were encouraged by the progress and keen to monitor going forward.

During the audit process NIAO identified misstatements as outlined on Pages 18-22, Tables of Adjusted misstatements, above the threshold of £11,000.

Committee's attention was drawn to the Unadjusted misstatements on Page 22-23 . The table listed unadjusted misstatements which exceed the NIAO clearly trivial threshold of £11,000. Uncorrected misstatements would increase expenditure and reduce net assets by a further £9,000.

Appendix One, on Page 26 is the Letter of Representation signed by Chief Executive and is a standard template.

- Page 28 relates to the Landfill provision estimated at £13M and states that it is a reliable estimate based on current information.
- Page 29, Covid-19 Impact continues to be assessed;
- Page 30, Events after the Reporting Period case brought by VAT liability of charges paid by members of the public for access to sport and leisure facilities provided by Mid-Ulster District Council. At this stage it is too early to assess the impact of this decision on council finances.
- Appendix three, Implementation of Prior Year Recommendations, a number have been carried forward.

Director, NI Audit Office concluded and invited questions from Committee.

In response to the Independent Member, Director, NI Audit Office clarified the report was draft until Management had inserted their comments and then would be Final. Findings would be final prior to certification of the Audit.

Independent Member welcomed the unqualified Accounts. Independent Member expressed concern at the eight Priority-1 Findings; identified a lot of adjustments from the Finance Team for audit requirements and finally unadjusted items. The net £9,000 immaterial overall and queried whether the Finance team had been strengthened.

The Director of Corporate Services advised an Interim Director of Finance from an Agency was commencing post on Monday.

Councillor P McShane requested clarification of page 27 surrounding reported fraud. Director, NI Audit Office advised there was one reported case in 2020 communicated to Committee; there were internal investigations carried out.

The Audit, Risk and Governance Officer clarified there was one case officially reported to NIAO. All other cases had been communicated verbally to the audit committee. A report of fraud for decision by Committee being presented later in the meeting. The Audit Risk and Governance Officer clarified there were a number of attempts of fraud throughout the year, whether Council incurred a loss or not, unable to say. She advised that all frauds are attempted at this stage, fraud can only be determined by a Court Case and no judgments delivered to date.

Councillor Schenning queried agency staff costs had risen from 2018/19 to 2019/20, what actions are Council taken to address this. The Director of Corporate Services advised an update would be brought in April, the Environmental Services position was clarified and Leisure and Development, ongoing. The Director of Corporate Services clarified confirmed the Agency Contract end date of March 2022, had been extended for one-year and further procurement required this year. She advised that the organisation structure review was progressing and this will feed down to Tier 7 & 8. Significant piece of work in this area agreeing job descriptions and identifying posts to be filled.

Director, NI Audit Office clarified the issue paying a premium for Agency staff and corporate memory and stability for the organisation, not only a

value for money consideration. Councillor Holmes considered the question of cost was not correct.

Councillor Holmes stated it was good to see the unqualified accounts; historic claims of qualified accounts were untrue.

Councillor Nicholl voiced significant frustration with Policy across Council, layers of bureaucracy and recurring issues. Councillor Nicholl voiced concern over Councils decision to hold vat refund on caravan occupiers which had resulted in coverage on BBC radio.

Alderman S McKillop requested NIAO amend a word within the report, as it had been implied there had been more than one complaint received by NIAO. C Kane agreed to look at this.

Proposed by Councillor Holmes
Seconded by Councillor Anderson

- To recommend that Council approve the annual statement of accounts as presented; and adjustments are brought forward to the following year's Accounts.

The Chair put the motion to the Committee to vote.

15 Members voted For; 1 Member voted Against; 0 Members Abstained.

The Chair declared the motion carried.

5. ANNUAL ACCOUNTS 2019/2020

Report, previously circulated, presented by the Chief Finance Officer, the annual accounts for Causeway Coast and Glens Borough Council for the financial year ended 31 March 2020.

The Chief Finance Officer clarified approval had earlier been recommended in the meeting.

Background

Councils and other public bodies are required to prepare and submit to the Department for Communities (DfC) by 30th June each year their annual accounts for the previous financial period. Due to the COVID 19 pandemic this was extended to 31st August for 2020. I am pleased to report that Council complied with this requirement submitting Council's accounts on 7th August. Under current regulation the approval of the accounts now occurs after completion of the audit meaning Council are approving what will eventually be published. The deadline for this is normally 30th September each year however again because of the ongoing pandemic it was postponed to 31st December. The main financial audit was completed in time for this deadline. NIAO decided they would not certify the financial

statements for 19/20 by 31st December 2020 as planned pending their assessment of the extraordinary audit request by DFC. Finance staff were prepared to attend the December audit committee but were informed that due to the delayed signing of the accounts they were not required to attend.

Detail

Circulated was an appendix copy of the Annual Statement of Accounts for Causeway Coast and Glens Borough Council.

The main figure members will be interested in can be found in being the Movement in Reserves statement which details an in-year movement in the General Fund Summary of a increase of £8k giving a carrying total of £3,770k. Under DFC regulations we are recommended to carry a minimum fund balance in the range of 5% to 7.5% of our Net Operating Expenditure (£64,339k) which translates into a recommended balance of between £3,217k and £4,825k. Causeway Coast and Glens Borough Council is within the acceptable limits but cannot risk any reductions in reserves.

Whilst the result is small in monetary value it is a positive result and marks a welcome turnaround in Council's financial performance when compared to those of previous years. It is vital that realistic budgets continue to be approved and that management maintain effective management of these budgets to ensure Council's reserves are protected as well as safeguarding the services to the Causeway Coast and Glens Borough rate payers.

We have transferred £424k to other usable reserves and whilst this is a reduction in the general fund balance these funds are being set aside for future events such as elections, repairs and maintenance, etc. In addition the sum of £353k was released from the election reserve to finance the last Local Government Election.

Council had previously agreed that staff severance costs arising in prior years would now be capitalised resulting in an addition to reserves of £1,559k which was used to mitigate the applied balance agreed at rate setting meeting for the 2019/20 financial year in February 2019.

The delivery of services resulted in a positive variance against budget of £710k. How this reconciles to the movement in the general fund is shown in the table below:

NIAO will be in attendance at the committee meeting and will take members through their audit findings and opinion prior to approval of the accounts.

It is recommended that the Audit Committee recommends to Council the approval of the annual statement of accounts as presented.

The Chief Finance officer took the opportunity to state from 2015 Council's Accounts had never been qualified, contrary to claims made.

The Chief Finance Officer explained the significant reduction in cash, that due to low interest rates and Councils' significant cash reserves, was being funded for Council's extensive Capital Programme. He further advised Council do have Treasury Management advisors; that there would also come a point where Council would draw down loans.

6. INTERNAL AUDIT (Causeway Coast and Glens Borough Council)

6.1 Internal Audit Annual Plan 2020-21

Information report, previously circulated, presented by the Audit, Risk and Governance Officer.

This document sets out the programme for the provision of Internal Audit Services to Causeway Coast and Glens Borough Council for Quarter 4 2020/21 and is based on the audit needs assessment as detailed in the Internal Audit Strategy 2019-2023, revised to take account of the Covid-19 pandemic. The purpose of this report is to provide an update in terms of proposed internal audit plan for the year 2020/2021.

Progress of Internal Audit Plan for 2020/21

The Covid-19 pandemic has resulted in a quarterly audit plan being presented to Audit Committee. This quarter includes the plan for the year and its progress to date. The internal audit work for 2020/21 will run over the year end and into the next financial year as is custom. With closure of a number of Council facilities for most of the 2020/21 year the internal audit programme of work was amended to reflect these circumstances. The work has focused more on key areas within Council and areas that remained operational throughout the pandemic. Two additional areas were included being ICT and payroll. No changes are proposed for quarter 4.

The table below shows the complete timetable of planned audit work for the year:

Audit Area	Auditor	Timing	Progress
Finance Directorate			
Use of Corporate Credit Card	In-house	December	Complete
Treasury Management	Moore NI	January	Complete

Payroll	In-house	TBC	
Corporate Directorate			
Community Planning	Moore NI	August	Complete
Use of Agency Staff	Moore NI	November	Complete
ICT	Moore NI	February	Ongoing
Time Recording & Overtime	Moore NI	TBC	Outstanding
Risk Management	Moore NI	TBC	Outstanding
Environmental Services Directorate			
Business Continuity & Emergency Planning	In-house	February	Complete
Environment Health	Moore NI	Quarter 3	Complete
Corporate Health & Safety	Moore NI	December	Complete
Fleet Management	In-house	February	Ongoing
Planning Directorate			
Regeneration & Business Development		TBC	Deferred
Leisure & Development Directorate			
Leisure facilities	Moore NI	2021/22	Deferred
Caravan Sites	In-house	2021/22	Deferred
Chief Executive Directorate			
Performance Improvement	Moore NI	March	18/19 complete 19/20 audit ongoing

Due to the pandemic and delayed responses from service areas, audits are taking longer. Three audits will be deferred until 2021/22 when facilities re-open.

Looking Ahead

For 2021/22 internal audit will revert back to the four year audit plan as agreed by this term of Council.

Recommendation

This report is for the information purposes only for the members to consider and does not require approval.

6.2 Business Continuity and Emergency Planning 2020-21

Report, previously circulated, presented by the Audit, Risk and Governance Officer.

The Audit, Risk and Governance Officer referred to Page 4 and the overall level of Assurance, Satisfactory. She advised six issues were noted and raised, accepted by management and agreed by senior management.

Proposed by Councillor Anderson
Seconded by Councillor Schenning

- To recommend that Council note the Business Continuity & Emergency Planning Internal Audit Report 2020-21.

The Chair put the motion to the Committee to vote.
15 Members voted For; 0 Members voted Against; 0 Members Abstained.
The Chair declared the motion carried.

6.3 Corporate Credit Card

Report, previously circulated, presented by the Audit, Risk and Governance Officer.

The Audit, Risk and Governance Officer advised of an assurance level of Limited.

Two areas of expense had been incurred which was not in line with allowable expenditure within Council. She advised there were issues of retention of receipts for VAT, action had been taken immediately and amounts not significant.

Following a request for further detail, the Chair advised the Item would move, *'In Committee'* to the end of the meeting.

7. INTERNAL AUDIT (MOORE NI LLP)

7.1 Treasury Management

Report, previously circulated, presented as read by C McHugh.

Internal Auditor, Moore (NI) advised Council held cash and they were looking at how it complies with the Codes of Practice CIPFA has laid down. Internal Auditor, Moore (NI) referred to page 2, and overall level of assurance as, Limited. Internal Auditor, Moore (NI) referred to six Priority-2 Findings within the report.

Proposed by Councillor Holmes
Seconded by Councillor Schenning and

AGREED – to recommend that Council note the Internal Audit Report Treasury Management, March 2021; that updated actions within the report are brought to the June Audit Committee meeting.

7.2 Environmental Health Services – Licensing

Report, previously circulated, presented as read by Internal Auditor, Moore (NI).

Internal Auditor, Moore (NI) referred to Page 2, and advised of an overall level of assurance, Satisfactory. She advised of one Priority-2 Finding.

Internal Auditor, Moore (NI) thanked staff for providing her with information for the reports during lockdown.

Proposed by Councillor McQuillan
Seconded by Alderman S McKillop

- To recommend that Council note the Internal Audit Report Environmental Health – Licensing, March 2021.

8. DIRECT AWARD CONTRACTS

- * **Alderman S McKillop, declared an Interest and did not participate in the Item.**

Information report, previously circulated presented by the Chief Finance Officer.

Causeway Coast and Glens Borough Council approved an updated Procurement Policy in March 2019.

Detail

The new policy addresses a number of recommendations that had been made in reference to the old policy. One such recommendation was the

inclusion of guidance around single tender actions or Direct Award Contracts (DAC). The policy gives guidance and sets out a procedure to follow in such circumstances.

DAC Process

In all cases where council staff are considering the use of the award of a contract without competition, they must seek guidance from the procurement officer before proceeding as such an approach will be easily challenged in the courts unless rigorously supported by appropriate documentation and completed in accordance with the legislative requirements.

Authorisation required

When a member of council staff has spoken with the procurement officer - and discussed all the alternative options available - and wishes to proceed with the award of a contract without competition the staff member should seek approval of their approach from the Senior Management Team before seeking Council approval to award.

A detailed report should be completed by the member of staff requesting the contract award explaining their rationale and the consideration given to all alternative options in conjunction with discussions between the staff member and the procurement officer. The template provided in Annexe 6 – Direct Award Contract Form should be fully completed by the member of staff requesting the contract award.

Once completed, this document will require authorisation from the Senior Management Team before proceeding to the relevant committee for consideration. Upon agreement from the Council the staff member should contract the procurement officer to assist with the contract award to the chosen supplier.

DAC Approvals

The purpose of this short report is to inform members of those DAC's which have been approved since 2 December 2019 and these were listed (circulated), it should be noted that none of these required Council approval at the point of award.

Councillor Watton asked that it be noted that the PCSP, had not engaged with him.

Councillor McQuillan queried why expertise was bought in and commented that Planning Department should have the expertise in-house, rather than contracting a Consultant.

9. REPORT TO THOSE CHARGED WITH GOVERNANCE

9.1 Progress report on RTTCWG March 2019

Report, previously circulated, presented by the Director of Corporate Services.

The Director of Corporate Services considered the Progress report on RTTCWG March 2019 and Progress report and Actions on Draft RTTCWG 2020 collectively.

The Director of Corporate Services referred to responsible officers and timescales, she further advised the document would be have a traffic light system applied going forward.

In response to Councillor Holmes the Director of Corporate Services quantified the timescale and current momentum considering Priority issues at Senior Leadership meetings

9.2 Progress report and Actions on Draft RTTCWG 2020

Report, previously circulated, presented by the Director of Corporate Services.

The Item was considered within the previous report.

10. ABSENCE REPORT MONTHS 1-9 2020/2021

Report, previously circulated, presented by the Director of Corporate Services.

Purpose of Report

The purpose of this report is to provide Members with Quarter 3 (October - December 2020/2021) information regarding Absenteeism throughout the Council.

Absenteeism within the Council is closely monitored and reviewed in accordance with Policies and Procedures, and in line with NJC Terms and Conditions.

ODHR Business Partners work closely with each of the Directorates, Managers and Supervisors to assist and support through a range of preventative proactive measures alongside the reactive including referrals to Occupational Health, absence review meetings, referrals for Ill Health Retirement.

Performance Improvement Plan 2019/2020, continuing in 2020/2021

Progress to date – Quarter 3 (October - December 2020)

Objective 4, Performance Improvement Plan

Outputs

- OD/HR continues to co-ordinate a programme of training for employees and line managers on the Council's newly revised Sickness Absence Policy which came into effect on 1st July 2020.
- To date 116 line managers and 254 employees have been trained on the new policy (total 370 employees).
- Face to Face training is required in the Operations Department and will recommence when COVID 19 restrictions allow.
- Work is ongoing with stakeholders to identify and agree further measures to support employees such as access to private Health Care, access to specific treatments, health insurance etc.
- In light of COVID-19 Occupational Health appointments are continuing telephone call. Occupational Health are unable to provide Face to face appointments at present due to COVID 19 restrictions.
- Continuing on from the previous quarter, Councils' highest reason for sickness absence is the Sickness Category including conditions such as Stress, depression, mental health and fatigue syndrome. Although it is noted there is a small decrease.
- Employees who are absent due to a stress or a stress related absence are referred immediately to Occupational Health so that interventions can be put in place at an early stage. Employees are also reminded of the counselling services provided by Inspire.
- In Quarter 3, 26 employees availed of these services, 5 of which are new referrals.
- The Health & Well Being Group activities for employees continue to be cancelled as a result of COVID 19 for this period.
- OD/HR continue to issue emails to all staff covering a variety of topics in relation to general health and wellbeing including Mental Health.
- Council are mindful of the unique and difficult time we are working in and have been providing practical advice and solutions for staff who continue to work from home. Further details provide in Appendix 3.

Outcomes

- A 2.5% reduction in the number of days lost to Council through long term sickness (6,813.50 in 2019/20)
- A 2.5% reduction in the average number of days lost per employee through sickness absenteeism (12.57 days per employee in 2019/20)
- We will maintain the average time for an Occupational Health Review from 4 weeks to 2 weeks

Quarter 3 Performance Against Targets

Table 1 Quarter 3 Performance Against Targets and in-Year Comparisons

	9 months ending 30/12/19	2.5% reduction target against same period last year	9 months ending 30/12/20	On Target/ Not On Target
Average number of days lost per employee through sickness absenteeism	12.57	12.26	9.20 (26.84% reduction)	On Target
Number of Days lost to Council through long term sickness	6,813.50	6,643.16	5043.64 (25.98% reduction)	On Target
Average time for an Occupational Health Review - We will maintain the average time for an Occupational health Review from 4 weeks to 2	4 weeks	2 weeks (from 4 weeks to 2 weeks)	2 weeks	On Target
Staff members engaging in Council's wellbeing activities			84+ employees attending remote wellbeing course	

***+” employees attend other non-Council organized events eg Inspire/Northern Trust*

Analysis of Quarter 3 Data

Table 2 – Analysis of Absenteeism Data

April – December	2020/21	2019/20
No. of employees absent	141	286
Long Term as % of total absence <i>(absence greater than 20 days)</i>	92.57%	86.91%
Short Term as % of total absence <i>(absence less than 20 days)</i>	9.27%	13.88%
Average days lost per employee <i>(combined short and long term)</i>	9.20	12.57

Table 3 – Top 5 reasons for Absence*

April – December	2020/21	2019/20
Stress, depression, mental health and fatigue	57.48%	43.68%
Infections	6.06%	2.55%
Other (eg Cancer, RTC, Surgery, Post op recovery)	7.50%	18.91%
Back and neck problems	7.77%	5.63%
Musculo-skeletal problems	8.10%	12.02%

*Appendix 1 provides further details

Table 4 – Analysis of Stress and Stress Related Absences

	9 months ending 30/12/19	9 months ending 30/12/20	Difference
Total days absent under the Sickness Category for Stress, depression, mental health and fatigue	3,424.47	3,189.07	-235.4 days
Stress listed as sickness reason – Total Days absent	1,546.25	1,455.92	-90.33 days
Work related Stress listed as sickness reason – Total days absent	854.07	784.44	-69.63 days

Mental Health and Wellbeing Strategy and Action Plan

The Council have been involved in the development of a Mental Health and Wellbeing Strategy and Action Plan. This Strategy has been developed to guide the work of the Local Government in the longer term, and to focus on the action plan for 2020 - 2023. The Vision for the Strategy is based on the acronym **ASK**:

Accept

One of the key messages to come out of the consultation was the need to accept that anyone at any level in Councils and the NIHE can have poor mental health, and to work towards a culture where mental health can be discussed openly. As organisations, we need to demonstrate a visible commitment to mental health in the workplace by providing an

environment where individuals feel accepted and safe to speak openly about mental health including their personal experiences.

Support

The Group seeks to ensure that individuals in Councils and the NIHE feel supported in relation to their health and wellbeing and that, if they are experiencing poor mental health, they know how and where to access support.

Knowledge

Mental health is about wellness rather than illness and is not merely the absence of a mental health condition. Mental health exists on a continuum, or range: from positive, healthy functioning at one end through to severe symptoms of mental health conditions at the other. The Group seeks to support individuals at all levels in Councils and the NIHE to have access to the knowledge and tools to support anyone experiencing poor mental health, and create healthy workplaces.

Activities are being considered for 2021/22 based on the Strategy and Action Plan.

Appendix 2 provides a copy of the Strategy and Action Plan (circulated).

Support Provided to Staff during year – COVID arrangements

- Flexible working arrangements available such as parental leave, special leave, annual leave, toil and flexi
- Encouraging staff to have breaks during the day and to take annual leave
- 57 Line Managers have attended 'Managing Remote Workers Training' to enable them to support their staff who work from home
- Importance of regular staff contact/communication using methods such as whatsapp, MS Teams, Phone calls, Staff Newsletter
- Initiatives from Inspire – Nutrition Workshops / Resilience Workshops
- Stress Control Classes through Northern Trust delivered by professionals offering suggestions/advice/support, and providing staff time to attend same
- Supervisors and Managers applying practical and sensible solutions, managing workloads and priorities, whilst delivering services, mindful of public and expectations

Inspire

As requested by Members, Marion Mutch, Inspire Account Manager for CCGBC was in attendance at the meeting to provide Members with a short presentation on that the range of services provided.

This quarterly report will continue to be provided to Audit committee, and the information will also be feed through Council's Performance Improvement Plan.

It is recommended that Council notes the report presented.

* **Inspire Account Manager joined the meeting at 8.25PM.**

The Chair invited Inspire Account Manager to present to Committee on the Employee Assistance Programme via PowerPoint presentation.

Independent Member, Independent Member commended the service and noted the improvements in absenteeism which was encouraging and offered congratulations.

In response to Elected Member questions, the Director of Corporate Services clarified employees can access the service at any time, they do not need to be absent; the service was also for available for Councillors and agreed to circulate the presentation to staff and Councillors for information.

Councillor Schenning felt the presentation was really informative and suggested sharing the Presentation with staff. This was agreed.

Alderman S McKillop requested details on the measure of effectiveness of the support offered. The Director of Corporate Services agreed to incorporate this information in future reports.

Councillor Nicholl stated there was not enough support for Councillors, for men and women across local government. He advised training should be offered to be enabled and urged caution of potential issues forthcoming with Covid.

In response to Councillor McMullan, the Inspire Account Manager confirmed some people were struggling from home, the Service available had not changed and was available to those working from home.

The Chair thanked M Mutch, Inspire Account Manager.

* **Inspire Account Manager left the meeting at 9.02PM.**

11. MATTERS FOR REPORTING TO PARTNERSHIP PANEL

There were no matters for reporting to the Partnership Panel.

12. CORRESPONDENCE

12.1 NIAO - Local Government Auditor's Report – 2020

Copy correspondence, previously circulated.

12.2 DFC - Terms of Reference for Extraordinary Audit 2019/20

Copy correspondence, previously circulated.

Councillor P McShane indicated his dissatisfaction and concerns with the dissemination of correspondence from DfC to Councillors, and struggled with the Terms of Reference.

Alderman S McKillop stated she did not receive the papers until given to her officially. she wished to have her comments put on record regarding allegations which were untrue.

In response to the Independent Member, in terms of timescale for the Audit, and reporting arrangements Director, Internal Audit Office confirmed that the Audit had commenced, information is being requested and provided from Council and others, the timeframe was difficult to confirm at this stage, as access is required to Council buildings and documents. This audit would have to be carried out on premises and not virtual. NIAO further confirmed that they would endeavour to complete the audit as soon as possible, thoroughly and properly, and clarified the results would go to the Auditor General in the first instance.

12.3 NIAO - Local Government Auditor

Copy correspondence, previously circulated.

12.4 DFC - Designation of Local Government Auditor

Copy correspondence, previously circulated.

13. REQUEST TO CHANGE DATE OF AUDIT COMMITTEE

Report, previously circulated, presented by the Director of Corporate Services.

Introduction

The purpose of this report is to seek approval

- to change the date of the September Audit Committee meeting from Wednesday 8 September 2021 to Thursday 16th September 2021 and
- to convene a Special Council Meeting on Monday 20th September 2021 to approve the Year-End accounts.

This will allow NIAO time to finalise the 2020/21 audit and issue the Report to those charged with Governance.

Council previously agreed a Schedule of Meetings on 22nd September 2020, with Quarterly Audit Committee Meetings as follows:-
10 March 2021, 9 June 2021, 8 September 2021 and 8 December 2021.

And Council meetings held on the first Tuesday of every month, so 2nd September and 5th October.

The Year-End Accounts 31st March 2021, will be prepared and submitted to NIAO by 30th June 2021. NIAO plan to complete the Audit field work by end of August 2021, and will require time thereafter to finalise reports. The Accounts need to be presented to Audit Committee, require approval by Council, and returned to NIAO to allow time for the signed accounts to be certified by 30th September.

A NIAO pre-planning meeting was held on 8th February, where the timetable was discussed. The September Council meeting is due to be held on Tuesday 2nd September, and the Audit Committee is scheduled for Wednesday 8th September. The Audit will not be complete prior to Tuesday 2nd September, and the papers may not be ready for Audit Committee on Wednesday 8th September.

Recommendation

- that the date of the September Audit Committee meeting is changed from 8 September to 16 September 2021 and
- to convene a Special Council Meeting on Monday 20th September 2021 to approve the Year-End accounts

to comply with the legislative timetable for producing, publishing and certifying the audited financial statements.

Proposed by Councillor McQuillan
Seconded by Councillor Holmes and

AGREED – to recommend that the date of the September Audit Committee meeting is changed from 8 September to 16 September 2021 and to convene a Special Council Meeting on Monday 20th September 2021 to approve the Year-End accounts.

MOTION TO PROCEED ‘IN COMMITTEE’

Proposed by Councillor Anderson
Seconded by Councillor Holmes

AGREED – to recommend that Council move *'In Committee'*.

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

**14. INTERNAL AUDIT (Causeway Coast and Glens Borough Council)
Corporate Credit Card 'IN COMMITTEE'.**

Councillor Holmes requested detail on the activity of the credit card and the limits authorised on Council credit cards.

Councillor McQuillan commented on the issues raised and was content to review in 6 months.

The Audit, Risk and Governance Officer clarified the issues and the number of credit cards available along with their spending limits. She further advised a Policy was in place and had not been followed.

Independent Member, L Mitchell stated Limited assurance was disappointing and noted management actions swift and reassuring.

Alderman S McKillop proposed the Fraud Awareness Training delivered to Councillors was also rolled out to staff to act as a deterrent to staff.

Proposed by Councillor Holmes
Seconded by Councillor McQuillan and

- To recommend that Council note the Internal Audit Report – Corporate Credit Card; that an update is provided to the September committee meeting.

15. CORPORATE RISK MATRIX

Confidential report, previously circulated, presented by the Director of Corporate Services.

16. LEGAL CASES ACTIVITY

Confidential report, previously circulated, presented by the Director of Corporate Services.

17. WHISTLE BLOWING /FRAUD

Confidential report, previously circulated, presented by the Audit, Risk and Governance Officer.

The Audit, Risk and Governance Officer outlined there was one new case of suspected fraud in the quarter ended March. Audit requested a recommendation from Audit Committee on a case previously reported and report circulated.

A decision was required from Audit Committee members in order to progress the case:

- Pay the balance of verified costs to the group and close the case;
- Or
- Do not pay the balance of verified expenditure to the group and close the case.

In response to requests for clarification, the Audit, Risk and Governance Officer advised it was good practice to anonymise fraud reports presented at any Audit Committee.

Proposed by Councillor Watton
Seconded by Alderman S McKillop

- to recommend that Council pay the balance of verified costs to the group and close the case;

Members discussed the report and considered issues including capacity issues within Groups, Policy considerations, intent and grant criteria and some Members experienced difficulty at having not received what was considered, full facts and disclosure.

Alderman McKeown requested the proposer consider adding to the recommendation, 'that Officers update the Policy'. Councillor Watton stated his consent for this addition.

Proposed by Councillor Watton
Seconded by Alderman S McKillop

- to recommend that Council pay the balance of verified costs to the group and close the case; Grants policy to be updated to include a block of groups/organisations where they has been an attempt to obtained ineligible funds from Council'.

The Chair put the motion to the Committee to vote.
11 Members voted For; 0 Members voted Against; 4 Members Abstained.

MOTION TO PROCEED 'IN PUBLIC'

Proposed by Councillor Anderson
Seconded by Councillor Watton and

AGREED – to recommend that Council move *'In Public'*.

Alderman S McKillop requested that Committee move, *'In Committee'*.

MOTION TO PROCEED 'IN COMMITTEE'

Proposed by Alderman S McKillop
Seconded by Councillor Schenning and

AGREED – to recommend that Council move *'In Committee'*.

Alderman S McKillop requested information on the Whistle Blowing Policy prior to the adoption of the Raising Concerns Policy; to include the cost of the legal fees for a previous whistle blowing case; and detail of all whistle blowing cases to date.

The Director of Corporate Services outlined the Policies in place and provided statistics on the number of cases each year, to date.

- * **Alderman Robinson left the meeting at 10.27PM.**
- * **Councillor Anderson left the meeting at 10.27PM.**

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

There were no Items of Any Other Relevant Business.

MOTION TO PROCEED 'IN PUBLIC'

AGREED – to recommend that Council move *'In Public'*.

19. DATE OF NEXT MEETING - WEDNESDAY 9TH JUNE 2021

Noted.

This being all the business the Chair thanked everyone for their attendance and the meeting concluded at 10.30PM.

Chair