

Annual Governance Statement

Scope of Responsibility

Causeway Coast and Glens Borough Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiency and effectively.

Causeway Coast and Glens Borough Council also has a duty under Local Government (Best Value) Act (Northern Ireland) 2002 to plan for continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

In discharging this overall responsibility, Causeway Coast and Glens Borough Council is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

Causeway Coast and Glens Borough Council has prepared an Annual Governance Statement which is consistent with the principles of the CIPFA/SOLACE Framework Delivering Good Governance in Local Government. This statement explains how Causeway Coast and Glens Borough Council meets the requirements of Regulation 4 of the Local Government (Accounts and Audit) Regulations (Northern Ireland 2015) in relation to the publication of a statement on internal control.

The Purpose of the Governance Framework

Council's governance framework comprises the systems and processes, and culture and values, by which the Council is directed and controlled and its activities through which it accounts to, engages with and leads the community. It enables Causeway Coast and Glens Borough Council to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The governance framework has been in place for the year ended 31 March 2025 and up to the date of approval of the financial statements.

The Governance Framework

The key elements of the systems and processes that comprise the Council's governance arrangements include the following:

1. Identifying and communicating the Council's vision of its purpose and intended outcomes for citizens and service users.

The Council adopted a Corporate Strategy for 2021 to 2025 in February 2021.

This Corporate Strategy was developed following a consultation process involving Councillors and senior managers within Council although the process was significantly delayed due to the pandemic. Council staff were asked for their comments on the new Strategy document via the Staff Newsletter.

Further effective public consultation, however, proved difficult due to the impact of the Covid-19 pandemic but a copy of the Corporate Strategy has been placed on the Council website with the Council welcoming any comments on it from the public. A hard copy of the Council Strategy will not be published at this time.

The Corporate Strategy sets out the Council's Vision for the Borough, its Mission Statement and priority Strategic Themes. The Council has identified five priority strategic themes as follows:

- Cohesive Leadership
- Local Economy
- Improvement and Innovation
- Healthy, Active and Engaged Communities
- Climate Change and Our Environment

Outcomes and indicators were developed under each priority theme and these provide a framework for decision and investments across the timeframe of the Corporate Strategy. However, the delay in the development of the new Corporate Strategy caused by the impact of the pandemic enabled Council to identify and factor into the Strategy the challenges and impacts on the Council and our Borough of the Covid-19 pandemic. As a result it was recognized that the Strategy should be seen as a "living" document and be reviewed on a regular basis (at least annually).

In line with the new term of Council, Elected Members became engaged on a review of the Council Strategy in the Autumn of 2023 with a Workshop taking place for Members on 13 September 2023. A follow-up Workshop was required to complete the process and a date for this was set for 30 November 2023. Unfortunately, this Workshop had to be cancelled. The development of the new Corporate Strategy commenced in the autumn of 2024. and is now being implemented. The Senior Management Team have been consulted and a consultation process with elected members is currently underway. A draft Corporate Plan will be presented to the Senior Management Team following this consultation and will then be presented to elected members. Public consultation will take place following adoption of the draft Plan by Council.

Causeway Coast and Glens Borough Council was tasked by the Local Government Act (NI) 2014 to lead, maintain and facilitate the community planning process in Causeway Coast and Glens. It worked with its Statutory Partners to develop the Causeway Coast and Glens Community Plan and the Community Plan was formally signed off by the Community Planning Strategic Partnership in April 2017 (formally launched in June 2017).

Ten Councillors were nominated to participate on behalf of Council on the Strategic Partnership and they have been closely involved in the work of the Community Planning Partnership.

The development of the Community Plan involved a detailed statistical analysis of the Causeway Coast and Glens area; an extensive community engagement/consultation exercise; the establishment of thematic working groups to develop population outcomes and indicators; with mutual agreement by the members of the Community Planning Strategic Partnership of the final version of the Plan.

The next stage in the process of community planning involved taking the outcomes identified within the Plan and developing a Delivery Plan, which identified actions necessary to achieve the Population Outcomes in the Plan. This work commenced in June 2017 and was finalised in June 2018 with the launch of the Delivery Plan for the Community Plan.

This Delivery Plan identified 44 practical collaborative actions to take forward the high-level outcomes identified in the Community Plan itself. The Delivery Plan was based on the work of a number of Delivery Design Groups which included representatives from the statutory partners along with a range of support partners from other appropriate organisations.

The Delivery Plan has been reviewed on a regular basis since it was initially agreed by the Community Planning Partnership. It currently contains 27 actions and a process of further review will commence this

The community planning process also involved the implementation of a monitoring and reporting process overseen by the Strategic Partnership and this commenced in June 2018. Each Action Lead identified in the Delivery Plan is required to complete a report card outlining progress on their action. This reporting process takes place on a quarterly basis with summarised reports on progress submitted and considered by the Strategic Community Planning Partnership at their quarterly meetings.

The legislation also requires the publication of a Statement of Progress every two years from the publication of the Community Plan. Causeway Coast and Glens first Statement of Progress was published in November 2019. A Statement of Progress will be published again in November 2025.

The Strategic Partnership has also completed a full review of the Community Plan Strategic Framework.

Causeway Coast and Glens Borough Council has commenced work on a new Local Development Plan (LDP) for the Borough. The LDP is the spatial reflection of the Community Plan and provides an opportunity to develop a new planning framework specific to Causeway Coast and Glens Borough Council area, balancing the development needs of the Borough with the protection of our built and natural assets.

Following publication of the LDP: Preferred Options Paper (POP) in June 2018 for comment, during 2019/20 the Planning Department analysed the representations received and commenced the drafting of strategic planning policies to be published in the LDP: Draft Plan Strategy.

Towards the end of the 2019/20 and throughout 2020/21 reporting period Government/Public Health Agency (PHA) advice in relation to the Covid-19 outbreak resulted in the postponement of planned LDP Consultee and Stakeholder Meetings and Member Workshops. However, this work has resumed during the end of Q2 of 2021/22 reporting period. As a result of the delays an updated timetable has been agreed with the Planning Appeals Commission and the DfI. In addition, due to the implications of the Covid restrictions, the Statement of Community Involvement has been updated and agreed with DfI to reflect changes to availability of documents. Public Consultation on the Draft Plan Strategy will be undertaken in line with the Council's published LDP Timetable and any future Government/PHA advice.

During 2021/22 work continued on research and analysis of evidence. Topic-based papers have been circulated to internal and external stakeholders for comment. Draft policies for the LDP Draft Plan Strategy have been presented to Members at workshops for input and discussion and only one workshop remains to be held. The Planning Steering Group met in January 2022 and agreed the first set of draft policies. Sustainability Appraisal days took place in March 2022 in relation to this first batch of policies. To date the LDP Draft Plan Strategy continues to progress.

A total of 18 workshops were undertaken with Elected Members and two Planning Steering Group Meetings held during 2020-2022 to review the existing Planning Policies and draft the Plan Strategy. Sustainability Appraisal days took place in June 2022 on the second batch of Policies for the draft Plan Strategy. The second batch of Policies in the draft Plan Strategy was agreed through the LDP Steering Group on 26 May 2022 and presented to Planning Committee on 22 June 2022. The final draft Plan Strategy was presented to Senior Management Team on 15 August 2022 and to Full Council for ratification on 01 November 2022. It was agreed that further workshops be held with the Party Groups to go through the detail of the draft Plan Strategy. These workshops took place in November and December and work is ongoing to review the draft Plan Strategy considering the issues raised.

Further work was undertaken subsequent to these workshops on gathering further evidence and updating topic-based evidence papers. As a result of local government elections in May 2023 and the election of a large number of newly elected members, further party group workshops were undertaken in August and September 2023. This resulted in the need for further evidence gathering and consequential updates to evidence papers.

An all-Member workshop was held with Members in December 2023 to attempt to progress the draft Plan Strategy, however, it was agreed that an LDP Working Group be established to work to resolve areas of contention within the draft Plan Strategy and background evidence. The LDP workshop was held on 19 March 2024 at which time it was recommended by Members to prepare a paper for agreement to procure independent research to inform the LDP preparation.

A revised LDP Timetable was agreed at the Planning Committee meeting held on 27 March 2024 with a revised indicative timeframe for the publication of the draft Plan Strategy of Autumn /Winter 2026.

2. Reviewing the Council's vision and its implications for the Council's governance arrangements.

The vision of the Causeway Coast and Glens Borough Council over the 2021-2025 timeframe is:

“We will maximize the benefits of our unique location and landscape by providing accessible, efficient and sustainable services fulfilling local and visitor expectations.”

The mission of the Council for 2021-2025 is to:

“Improve the quality of life and well-being for all of our citizens and visitors by:

- Providing effective, accessible and sustainable local public services.
- Improving economic prosperity.
- Ensuring local communities at the heart of decision making.
- Protecting, promoting and enhancing our unique natural environment and assets
- Advocating for the area and our citizens in both local and international arenas.

The Causeway Coast and Glens Borough Council will deliver its services and meet its responsibilities to ratepayers and communities across the Council area by adhering to the following values: Fairness, Excellence, Sustainability, Empowerment and Improvement.

The strategic themes identified in the Council's Corporate Strategy for 2021-25 were designed to ensure the vision is realised, with each objective having a series of sub-objectives.

The strategic priority themes are as follows:

- Cohesive Leadership
- Local Economy
- Improvement and Innovation
- Healthy, Active and Engaged Communities
- Climate Change and Our Environment

All reports presented to Council identify the Strategic Theme, ensuring alignment with Council objectives. A template has been developed for Committee and Council reports

which clearly identifies the linkage to the Council Strategy with officers required to identify the Strategic Theme and Outcome the subject of the report will contribute to. The corporate risk register identifies the factors which could prevent achievement of these objectives and each risk is assigned to a member of the Senior Management Team (SMT). The Corporate Risk Register is updated by SMT and presented to Audit Committee on a quarterly basis.

3. Measuring the quality of services for users through the Citizen Satisfaction Survey, for ensuring they are delivered in accordance with the Council's objectives and for ensuring that they represent the best use of resources.

Council is committed to providing quality services aligned to its strategic objectives and has commenced developing business plans for all key services.

The business plan template requires officers to identify relevant actions under each Strategic Theme and related Outcome. These actions are supported by key performance indicators, timescales, lead officers, identification of internal and external partners and how the action links to the Council's Performance Plan.

Council continues to monitor, review and take corrective action as necessary in striving to achieve maximum satisfaction with council services, within the allocated resources. During the year Council considered all available information in deciding how best to deliver the services within the area.

Council adopted the Model Complaints Handling Procedure for the 11 NI Councils, developed in conjunction with NIPSO in November 2023, following publication of the MCHP by NIPSO July 2023. Councils implemented the new Complaints Handling Procedure in January 2024.

The first Causeway Coast and Glens Citizens Survey was conducted in 2022. The results and outcomes from the 2,268 responses were shared with Members and Council Services, and then published on Council's website. This enabled Council to monitor its performance and the level of satisfaction across the Borough with service delivery.

The Citizen's Survey 2 was opened on 13th May 2024 and then closed on 30 July 2024. Citizens Survey 2 resulted in 2,701 responses in total, which is an increase of 433 from Citizens Survey 1. The survey had a completion rate of 76%. Regardless of what proportion of the total population it represents, this is a statistically significant number. This means we can have a high degree of confidence (95%) that the views expressed will be in line with those of the population as a whole, give or take 2%.

Citizens were asked to rate Council's overall performance with a maximum score of 5 Stars. Council achieved an overall score of 3.11 which demonstrates that Council is viewed in a positive light. Indeed, 40% of respondents returned a satisfaction rate of 4 Stars or above.

Council also continues to measure the quality of services for users through its annual Performance Improvement Plan in June and its Annual Self-Assessment of Performance Report in September. Both milestones were met in 2023/24. Both reports

provided for engagement opportunities with the public, and highlighted and reported on the following:

- Annual Performance Improvement Objectives
- Statutory Indicators
- Council's Self-Imposed Indicators

4. Defining and documenting the roles and responsibilities of the executive, non-executive, scrutiny and officer functions, with clear delegation arrangements and protocols for effective communication.

The roles and responsibilities of the Members of Council are defined by the Northern Ireland Code of Local Government Conduct, which is now mandatory, effective from 28th May 2014.

Council was awarded Charter Status for Elected Member Development in January 2023. Training continues to be delivered to all Members, as soon as they come into office. As part of Council's induction programme, mandatory training is provided on Council's Standing Orders and Chairing Meetings, Code of Conduct, Fraud Awareness, Planning Committee training, Audit Committee training, Treasury Management, CIPFA Code of Practice Training and Scrutiny and Challenge.

Roles and responsibilities of Senior Officers are defined by job description, job specification, and terms and conditions of employment. Formal staff appraisals are currently in place for SMT and this process is currently being implemented in line with the actions identified within the Transformation Plan.

All internal policies and procedures are available on Council's staff portal for information and are also included as part of the induction process for all new employees.

All Directors report to Council monthly, on areas of responsibility, and ensure Council are kept informed of progress within each service area.

In terms of decision making, all decisions taken by Committee are ratified by full council, except for Planning Committee which has full council powers. There are 6 committees of Council and the meeting schedule is as follows:

- Tuesday Week 1 – Council Meeting
- Tuesday Week 2 – Environmental Services Committee
- Thursday Week 2 – Finance Committee
- Tuesday Week 3 – Leisure and Development Committee
- Tuesday Week 4 – Corporate Policy and Resources Committee
- Wednesday Week 4 – Planning Meeting
- Quarterly – Audit Committee

Council has a Land and Property Sub-Committee which meets on the first Wednesday of each month. The Sub-Committee reports to the Corporate Policy and Resources Committee.

Terms of Reference for all Committees are reviewed annually.

Scrutiny is provided by the Audit Committee, Internal Audit (co-sourcing arrangement) and the Local Government Auditor, and an Independent Member on Audit Committee. There are also a number of Sub-Committees and working groups which have either Terms of Reference agreed by Council, or are tasked with a particular project.

Council currently communicates with wider stakeholders through various engagement processes, meetings, Council Website, Social Media and through press and media releases. Internal communication systems include Councils intranet, Staff newsletter, email, written correspondence, working group minutes and a mixture of formal and informal team meetings.

Council developed a Citizens Newsletter in 2017/18 and this continued to be produced and circulated to all households in the Borough annually.

5. Developing, communicating and embedding codes of conduct, defining the standards of behaviour for members and staff.

Codes of Conduct of Members

The Northern Ireland Local Government Code of Conduct for Councillors came into force on 28th May 2014. All members are trained annually on the code, with training provided to new and co-opted members as soon as possible.

A Register of Interests is maintained and updated on an annual basis, or as and when required. In terms of travel and subsistence claims, Councillors are required to complete a claim form (submitted with receipts as appropriate) and sign a declaration regarding their claim.

Codes of Conduct for Officers

Council has adopted the revised "Code of Conduct for Local Government Officers", issued by the Local Government Staff Commission as a statutory recommendation for adoption by all councils and promulgated under the authority of the Local Government Staff Commission under Section 40(4) (f) of the Local Government Act (NI) 1972.

The Code of Conduct is signed by employees on appointment and is covered as part of the Induction process for new employees.

When new employees commence employment with the Council the Code of Conduct is provided with their Main Statement of Terms and Conditions. Employees are asked to confirm, in writing, that they have received and read a copy of the Code. Job Descriptions within Council also require employees as part of their duties and responsibilities to adhere to the Code of Conduct for Local Government Officers.

Officers are given a copy of the Code on taking up appointment and failure to adhere to the Code may be disciplinary offence. Officers are also issued with terms and conditions of employment on commencing employment with the Council and would be advised of various policies and procedures on induction. Existing members of staff have access to these documents on the Staff Portal. New policies and procedures are brought to the attention of staff through the Staff News and HR News also available via the Staff Portal . Training is provided where applicable.

The induction process for all new staff includes a copy of specific policies on staff conduct, including travelling and subsistence expenses, disciplinary and grievance policies and procedures, absence and sickness reporting, Data Protection, Freedom of Information, Equality and Good Relations, Safeguarding and Health and Safety at Work.

Other supplementary codes of practice relating to the conduct expected of employees are available to staff via the Staff Portal.

Council adopted a Gifts and Hospitality Policy for Elected Members and Employees in March 2022 which has been circulated to all Members and Employees and annual reminders. A register of gifts and hospitality is maintained by the Democratic Services Department and this is updated when relevant information is provided by a member of staff and elected members. A reminder was issued/sent during 2024/25 (via ODHR News)

Council adopted a Gifts and Hospitality Policy for Elected Members and Employees in

Conflicts of Interest Policy

A Conflicts of Interest Policy was implemented in November 2022, with training commencing in March 2023, and continuing through to 2023/24. Reminders are sent to staff annually via the HR News and / or email.

6. Reviewing and updating standing orders, standing financial instructions, a scheme of delegation and supporting procedure notes/manuals, which clearly define how decisions are taken and the processes and controls required managing risks.

Causeway Coast and Glens Borough Council operates a system of standing orders for the regulation of the proceedings of the Council and Council business. Standing Orders were revised once during 2024/2025 which resulted in one amendment being made to The Protocol for The Operation of The Planning Committee (Annex D). Council also adopted the revised scheme of allowances for members during the year.

The Standing Orders are included within the Council's Constitution. A Council is required, under section 2 of the Local Government Act (Northern Ireland) 2014, to prepare and keep up to date a Constitution. Causeway Coast and Glens Borough Council adopted a new Constitution on 22nd September 2015. This Constitution governs how the Council operates, how decisions are made, and the procedures which are to be followed to ensure efficiency, transparency and accountability to local people. Some of these processes are required by the law, while others are a matter for the Council to choose. This is updated as and when required such as the revision of Standing Orders and the Scheme of Allowances.

The Constitution is divided into sixteen Articles which set out the basic rules governing the Council's business. More detailed procedures and codes of practice are provided in separate Rules and Protocols within the document. The Council Constitution is regularly updated with the most recent review taking place in May 2025.

The Scheme of Delegation for Development Management, Development Plan, Enforcement and Other Planning Functions and the Protocol for the Operation of the

Planning Committee took effect from 1st April 2015 on the transfer of Planning functions to local government.

The Scheme of Delegation and the Protocol were reviewed during 2021/22. The Scheme of Delegation for the Planning Department was reviewed by the Planning Committee and agreed by DfI and implemented on 05 July 2021. The Protocol for the Operation of the Planning Committee was reviewed by the Planning Committee and agreed on 23 February 2022 and implemented on 02 March 2022. The Scheme of Delegation and Protocol was reviewed during 2024/25, and the Standing Orders updated accordingly.

A financial policy manual was approved by Council in June 2020. Detailed policies and procedures in relation to Purchasing and Procurement including expenditure limits and authorisation signatures are in place, reviewed periodically and updated as required. A detailed set of Financial Regulations was drafted and approved by Council in June 2023 which sets out governance on all aspects of Council finances. A revised Procurement Policy was approved by Council in June 2025, the main purpose being the implementation of the new Procurement Act which came into force on 24 February 2025. The new policy also increased the expenditure limit requiring Council approval from £15,000 to £50,000 in line with Procurement Policy Note PPN 04/21 issued by the Minister for Finance increasing the statutory limit above which goods and services must be tendered. The new policy also implemented new provisions regarding social value in public contracts.

Council has a Risk Management Strategy, which requires the identification of Corporate and Departmental Risks, the assessment of impact and likelihood of those risks and the mitigating controls in place. Council has Corporate and Departmental risk registers in place, and these are reviewed regularly. The Corporate Risk Register is reviewed by SMT and presented to the Audit Committee quarterly. The current Information Risk Management Policy was agreed by Audit Committee in September 2018.

An initial Treasury Management Strategy Statement was approved by Council in December 2014. The policy was developed in the context of the Local Government Finance Act (NI) 2011 and the local Government (Capital Finance and Accounting) Regulations (NI) 2011 and includes the key principles of CIPFA's Treasury Management in the Public Sector Code of Practice and taking guidance from Council's Treasury Management Advisers. A revised Treasury Management Strategy is approved by Council annually, the statement for 2024/2025 being presented at the rates strike Council meeting on 8 February 2024. The Annual Treasury Management Strategy statement sets out the expected treasury management operations for the year. A review of the Treasury Management strategy is presented twice annually, for 2024/25 this report was tabled in October 2024 and April 2025.

7. Undertaking the core functions of an Audit Committee, as identified in CIPFA's Audit Committees - Practical Guidance for Local Authorities.

Causeway Coast and Glens Borough Council operate a committee system, with the Audit Committee meeting once per quarter.

Representation on the Audit Committee is based on the Quota Greatest Remainder allocation, with 16 elected members, representative of each political party grouping in Council, and 1 Independent Member. All meetings are attended by the Director of Corporate Services, Internal Auditor (In-house) relevant Council officers, along with the contracted Internal Auditor (Co-sourcing Partner). The Audit Committee Terms of Reference have been documented and approved by Council. These were reviewed and agreed in March 2025, to ensure compliance with CIPFA best practice. The Terms of Reference set out the scope of the Committee in relation to Audit Activity, Regulatory Framework and Accounts.

The Audit Committee met on four occasions between April 2024 and March 2025, this included Internal Auditors and the NIAO representation (An open invitation is extended to the Northern Ireland Audit Office to attend all meetings). Following each meeting, minutes are circulated and approved by Council.

The internal audit function for Causeway Coast and Glens Borough Council is provided by both in-house Internal Auditor and an Internal Audit co-sourcing arrangement.

Various aspects of operating activities were sampled and examined to ensure the appropriate legislation, policies and procedures were adhered to and expenditure was lawful. Internal audit reports include award of assurance levels and recommendations for improvement. These audit reports are presented to the Audit Committee throughout the year. The Internal Audit Service operates to the Public Sector Internal Audit Standards 2013.

8. Ensuring compliance with relevant laws and regulations, internal policies and procedures, and that expenditure is lawful.

The Legal Services Department in Causeway Coast and Glens currently consists of three Solicitors, Senior Council Solicitor, Council Solicitor (Land and Property) and Council Solicitor (Corporate, Planning and Regulatory) under the Chief Executive's Department. Legal Services regularly attend and engage with other Northern Ireland Local Government Solicitors through NILOG group

Council's enforcements and prosecutions are currently dealt with from a list of three procured external firms of solicitors.

Further specialist legal advice is engaged for Defence Litigation, Planning, Procurement, Human Resources, Call-ins etc, as required, through Insurance appointed advisers or by reference to three procured external firms of solicitors.

A Council Solicitor attends all full Council meetings. The Council Solicitor (Land and Property) is currently engaged in working through the Council's legal title to its property, in registering the Council's unregistered land as well as reviewing all land and property matters and advising the Land and Property Sub-Committee. Council Solicitor (Corporate Planning and Regulatory) attends all Planning Committee meetings and reviews all Planning reports.

A new Legal Services Instruction Form was implemented during 2023/24 to ensure consistency of legal instructions.

Internal policies and procedures are regularly updated and renewed as required to reflect legislative changes. These are amended in line with recommendations from Internal and External Auditors and are circulated to the relevant staff when reviewed. Internal Policies and Procedures are available on the Staff Intranet.

In terms of lawful expenditure, workshops and special council meetings are held to discuss the proposals for the Estimates for the forthcoming year. This covers both Capital and Revenue Expenditure. Internal audit and Local Government Annual reports (including statutory audit) are also examined and discussed at these meetings, as well as the meetings of the Audit Committee. Council is issued with a summary report which forms the basis for discussion and decision making at the meetings. Annual Service specific Business Plans that include detailed proposed expenditure are agreed by respective Council Committees for full Council ratification. Review of these Business Plans is provided by the Finance and Legal Services.

A standard report template is used for all Committee reports, (revised September 2024) which includes a section to report on full cost implications and if the input of Legal Services or provision of a legal opinion is required. Reports to Council Committees in 2024/25 where legal advice is required will be reviewed by the Council Legal Services, with specialist external advice sought as required, for example, in relation to major capital projects.

The Internal Audit plan covers a range of Council's main activities, financial and otherwise. Various aspects of operating activities have been sampled and examined to ensure that appropriate legislation, policies and procedures are adhered to, and expenditure is lawful. Internal audit reports including award of assurance levels and recommendations for improvement are reported to both Council and the Audit Committee. Council appointed Cavanagh Kelly as part of a co-sourcing internal audit arrangement. In terms of service specific compliance, service departments are kept up to date in the following ways:

- In-house Legal Services review of Committee / Council Reports
- Subscription to online expertise eg HR – Legal-Island Email Service and Croners On-line Employment Law Information Service and Advice Line
- External Legal Advice when required – Council subscribe to DAS – Employment Advice as part of the annual Insurance programme
- Officer Meetings – Service specific
- Attendance at various policy fora
- Training and Development for Staff

The Chief Executive is also the Council's Chief Financial Officer, as required by Section 1, of the Local Government Finance Act (Northern Ireland) 2011. The Chief Financial Officer is charged with ensuring the lawfulness and financial prudence of decision making, providing advice, and guidance and ensuring that expenditure is incurred lawfully. The financial management arrangements conform with the governance requirements of CIPFA Statement on the Role of the Chief Financial Officer in Local Government (2010) as set out in the Application Note to Delivering Good Governance in Local Government Framework. The Chief Financial Officer is also supported by suitably qualified and experienced staff (including qualified

accountants) within the finance function to ensure that decisions made by the Council are based on sound technical knowledge and understanding.

9. Whistle-blowing and other processes for receiving and investigating complaints from the public.

Council has a Raising Concerns Policy and an Anti-fraud Bribery and Corruption Policy. The Raising Concerns policy was reviewed and updated in line with Raising Concerns good practice guide for the Northern Ireland public sector issued by the Northern Ireland Audit Office and was ratified at full Council on 7th February 2023. The Anti-Fraud Bribery and Corruption Policy was approved by Council in July 2015 and was reviewed by Audit Committee in December 2023, and approved by Council in January 2024.

All staff are informed of the policies and copies are included in the Staff Induction Pack and available on the Staff Portal. Raising Concerns / Whistle-blowing is a standing item at the quarterly Audit Committee meetings.

Council also operates a formal scheme for public complaints and suggestions. These are referred to the relevant department and responded to within set deadlines, with the opportunity to have complaints referred to a higher level in the organisation where the complainant is not satisfied with the response. Where a complainant remains dissatisfied, he/she is advised to contact the Northern Ireland Ombudsman.

There were two notifications of concerns received and followed up by Internal Audit during the year all of which have been reported to the Audit Committee.

10. Identifying the development needs of Members and senior officers in relation to their strategic roles, supported by appropriate training.

Council trebled its training and development budget for Elected Members for 2024/2025. Council has also increased its training and development budget for Staff. In terms of the Elected Members' budget, this is monitored through the Elected Member Development Working Group (Members) which reports to CPR and ultimately Council. For staff, the budget is monitored and reviewed by ODHR team.

All relevant conferences and courses are circulated to Councillors at Council meetings. An Elected Members' Conference Attendance Policy was agreed by Council on 23rd February 2016.

Council agreed an action plan for Elected Member Development in February 2020, and was awarded Charter status for Elected Member Development in January 2023. A training needs analysis has been undertaken and arising from this, a 3-year Programme of Training and Development has been adopted. The programme of training will continue to be reviewed and further training arranged in the event of an emerging need.

A range of Learning and Development Priorities have been identified and learning is delivered and budgets allocated in accordance with these priorities. They are, Role

Related training, Mandatory Training, Leadership & Management Development, Team Development & Core Skills, Assistance to Study (Further Education) and Other.

Council has recently completed a Leadership and Development programme for SMT with a view to cascading this to other Senior Managers within the Council. Council is currently implementing a new appraisal process which will include identification of learning and development priorities. A new online Learning Management System has been implemented in 2024/25 for all Staff.

11. Establishing clear channels of communication with all sections of the community and other stakeholders, ensuring accountability and encouraging open consultation.

Council consults with various bodies in relation to important strategic or policy development matters. Provisions are in place for communication in various formats and languages if requested.

Council has communicated with citizens and stakeholders by utilising the following methods:-

The first Causeway Coast and Glens Citizens Survey was conducted in 2022. The results and outcomes from the 2,268 responses were shared with Members and Council Services, and then published on Council's website. This enabled Council to monitor its performance and the level of satisfaction across the Borough with service delivery.

The Citizen's Survey 2 was opened on 13th May 2024 and then closed on 30 July 2024. Citizens Survey 2 resulted in 2,701 responses in total, which is an increase of 433 from Citizens Survey 1. The survey had a completion rate of 76%. Regardless of what proportion of the total population it represents, this is a statistically significant number. This means we can have a high degree of confidence (95%) that the views expressed will be in line with those of the population, give or take 2%.

Council also conducts an annual consultation with the public and stakeholders to prioritise and identify Improvement Objectives for the annual Performance Improvement Plan. This ran from March-June 2024 and is open again from March – June 2025 for the development of the 2025/26 Performance Improvement Plan.

Community Information events and Public Meetings, Statutory Partner Engagement, Citizen Surveys, Council Strategy, Website and social media, Council and Committee Meetings, Improved access to agenda, reports and minutes via website, Press Releases and Public Advertisements, Leaflets and Publications – including e-zine, and the annual publication of the Citizens' Newsletter have been utilized.

Council and committee meetings are open to the press and members of the public, and minutes are published on the Council's website along with Agenda and Audio Recordings of Public sessions of meetings.

Council also received and responded to 684 Requests for Access to Information during 2024/25.

The Planning Department continues to undertake engagement sessions with stakeholders to the planning process meeting with agents submitting planning applications on a regular basis to discuss emerging issues and to collaborate to improve to planning process. Engagement in ongoing with agents affiliated with the Royal Society of Ulster Architects (RSUA) and Royal Town Planning Institute (RTPI) to improve the the planning process resulting in a new Pre-Application Discussion process being implemented and introduction of a new validation checklist. Engagement with statutory consultees has also been undertaken over this period with the Head of Planning sitting on the Planning Statutory Consultee Forum where issues relating to delays in the planning process relating to consultations are discussed. The Head of Planning also chairs the Heads of Planning NI Group which meets quarterly to discuss strategic planning issues. She also attends the interim Regional Planning Commission which is driving forward the Planning Improvement Programme. The Planning Department, through positive working relationships with DfI Roads has implemented Standing Advice to reduce the number of statutory consultations required on certain types of planning applications and has finalised Standing Advice with NI Water due to trial in this council area in Q1 of 2025/26.

The Head of Planning has also engaged with the Rathlin Island inhabitants through their community group visiting the Island and visited the Island.

Review of Effectiveness

The Council has responsibility for conducting, at least annually, a review of the effectiveness of its system of internal control. The review of effectiveness is informed by the work of the Senior Managers within Council who have responsibility for the development and maintenance of the governance environment, the Internal Audit's Annual Report, and also by comments made by the external auditors.

The Audit Committee includes elected member representatives of the political membership of Council and an Independent Member. Under the terms of reference for the Audit Committee, they are charged with responsibility for ensuring good stewardship of the Council's resources, and committed to making the Council, its working groups and departments more responsive to the audit function.

The Internal Auditor provides an independent opinion on the adequacy and effectiveness of the internal control system. The Internal Auditor forwards draft reports to the relevant Director/Head of Service, for Management comments, and responses. The reports are coordinated by the Internal Auditor and then issued in their final format, presented to the Audit Committee initially and then to Council.

The Chief Executive has responsibility for preparing the Annual Governance Statement. In preparing this statement, he has considered the governance framework and system of internal controls in place. The Chief Executive leads the Council's SMT to collectively have involvement in and oversight of the processes involved in maintaining and reviewing the effectiveness of the governance framework. In producing this statement, full regard has been made to the register of interest for both Councillors and employees, reports of the internal and external auditor and the Corporate Risk Register.

The following process has been applied in maintaining and reviewing the effectiveness of the governance framework:

- **The Authority** – in line with the Local Government Act (NI) 2014 a traditional committee structure was in place within Causeway Coast and Glens Borough Council during 2024/25. A Finance Committee was added to the structure during 2019/20 to enhance the oversight and scrutiny of Council finances.
- **The Executive** – Service and Corporate Risk Registers, Operational Policies and Procedures, Regular Management Meetings and Communication, Internal and External Audit reports, Administrative procedures (including segregation of duties) and Management Supervision.
- **The Audit Committee** – The audit committee is a standing committee of Council, meeting quarterly, with 16 elected members and 1 independent member. All meetings attended by the Director of Corporate Services, relevant officers, Internal Audit and External Audit.
- **Internal Audit** – The review of the effectiveness for the Council is also informed by the Annual Internal Audit Opinion for the year.

In line with PSIAS, Internal Audit are required to provide an opinion as to the adequacy and effectiveness of the governance, risk management and control environment.

Specifically, this opinion has been arrived at after considering the following:

- The outcome of audits completed in the 2024/25 audit plan, with satisfactory levels of assurance for the majority of audits performed.
- The progress made in relation to implementing the findings contained in external review reports of governance, land and property and record keeping undertaken as part of the recommendations arising from an Extraordinary Audit of the Council by NIAO. We note good progress by management is being made. Council should continue its efforts in implementing the recommendations from these reviews to further mitigate any risks identified.
- Council continues to work with its statutory partners in addressing suspected irregularities reported in prior years.

However, some areas for improvement have been identified through audit work.

- Good progress has been made in relation to addressing outstanding audit recommendations from previous years. However, whilst we note an improvement in the number of recommendations addressed and the tracking and monitoring of outstanding recommendations by the audit committee during the year, concerns remain around the time it takes management to progress recommendations especially in critical areas such as Commercial Waste at Household Recycling Centres, Asset Management Policy and CCTV Policy. It is important that there is an ongoing commitment from Council senior management to ensuring that there is a robust control environment to support the delivery of services.

For the reasons outlined above, Internal Audit can provide a **satisfactory** level of assurance as to adequacy and effectiveness of the 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.

Internal Audit will continue to support management in reviewing the level of fraud risks associated with their key activities and ensuring that appropriate mitigations are put in place. However, it should be noted that it is management's responsibility to ensure that there are robust systems of internal control in place to help manage the risk of fraud.

Looking ahead, the matters highlighted above, together with ongoing financial pressures continue to present risks that could affect the Council's ability to deliver in its objectives. In our view, it is important that senior management continue to place importance on the development and maintenance of adequate and effective audit, risk and governance arrangements within Council. It is also important that audit recommendations to address control weaknesses and recommendations highlighted are implemented in a timely fashion and Internal Audit receives adequate cooperation to ensure delivery of the annual audit plan throughout 2025/26.

- **Other explicit review/assurance mechanisms -**

Health and Safety: Reviews of Health and Safety by professional qualified officers, the Corporate Health and Safety Committee, and various Health and Safety sub committees.

External funding: throughout the year is subject to independent audits from relevant funders i.e. Europe, Government Departments, SEUPB etc.

Local Government Auditor: work carried out by the Local Government Auditor during 2024/25 is also used by the Council as an additional assurance mechanism.

The Clerk and Chief Executive has been advised on the implications of the result of the review of the effectiveness of the governance framework by the Audit Committee and a plan to address weaknesses and ensure continuous improvement of the systems is in place.

The Role of the Chief Financial Officer

The Chief Financial Officer is also the Clerk and Chief Executive and as such is the key member of the Management Team, helping it to develop and implement strategy and to resource and deliver the Council's strategic objectives sustainably and in the public interest.

The Chief Financial Officer is actively involved in, and able to bring influence to bear on, all material business decisions to ensure immediate and longer-term implications, opportunities and risks are fully considered and aligned with the authority's financial strategy.

He leads the promotion and delivery of good financial management so that public money is always safeguarded and used appropriately, economically, efficiently and effectively.

Specifically, he leads and directs the finance function, and is supported, in so doing, by professionally qualified and suitably experienced staff embedded within the Finance Department. The Chief Finance Officer heads the Finance Service and sits on the SMT.

The Council is satisfied that appropriate financial management arrangements are in place in order to conform with the governance requirements of the CIPFA Statement on the Role of the Chief Financial Officer in Local Government (2010) as set out in the Application Note to “Delivering Good Governance in Local Government: A Framework”.

Significant Governance Issues in 2023/24

Three governance issues were noted in 2023/2024 annual governance statement. Three of the significant governance issues reported upon in 2023/24 have carried forward into the 2024/25 financial year. These include Compliance/Regulation, Finance (Finance and Financial Resilience) and ICT (Digital and Cyber listed below). Updates in relation to the three governance issues are listed below.

Significant Governance Issues in 2024/25

The significant governance issues for 2024/25 have been identified through a review of the Corporate Risk Register, consideration of the Directors and Heads of Service annual assurance declarations and internal audits understanding of the wider control environment of Council. Three governance issues identified in 2023/24 have carried forward into 2024/25 with an additional governance issue added in relation to the recruitment and retention of professional staff. More detail has been provided below in relation to each significant governance issues challenging the Council:

1. Compliance/Regulation Procurement

In previous years, the Local Government Auditor has raised issues in relation to procurement. The Local Government Auditor noted that procurement procedures were not consistently followed, including instance where, in the case of the highest paid supplier, there was insufficient evidence to confirm that the contracts were awarded in compliance with the Council's procurement policy or that the process was equitable, legal and provided value for money. Procurement continues to be identified in the NIAO Audit Strategy 2024/25 as a significant risk. The Council is committed to strengthening its procurement governance and ensuring full compliance with established policies and procedures.

2. Finance and Financial Resilience

Finance and financial resilience continue to be listed as a key corporate risk on the corporate risk register. Councils are experiencing increasing demand for services

against rising costs, inflation and limited revenue raising powers. There are continuing challenges for councils to deliver a balanced budget within the current environment.

3. Digital and Cyber Security

Cyber security within the ICT section is recognised as a risk for Council, both in terms of protecting citizens' data and maintaining the availability of council services. The Council continues to assess and strengthen its cyber resilience through robust policies and procedures are regularly reviewed to ensure appropriate administrative controls are in place. Regular audits, staff training and development, and alignment with best practice standards are adhered to.

4. Recruitment of Professional Staff

The recruitment and retention of suitably qualified and experienced professional staff is being continually monitored as a governance issue arising for Council during the 2024/25 financial year. The Council acknowledges that for most of the positions recruitment has not been an issue but for more specialist roles recruitment of professionally trained staff with the necessary experience and skills is proving more of a challenge e.g. climate change officers. Mitigations are in place to address recruitment challenges, including workforce planning. Targeted recruitment strategies, and investment in staff development to ensure Council maintains the necessary skills and capacity to operate effectively.

We propose over the coming year to take steps to continue to address recommendations and matters raised further enhance our compliance with governance and health and safety regulations. We are satisfied that these steps will address the need for improvements that were identified in our review of effectiveness and will monitor their implementation and operation as part of our next annual review.

Signed *David H Jackson*

Clerk and Chief Executive

Date 12 June 2025

Causeway Coast and Glens Borough Council

Signed

Mayor of the Council

Date xx June 2025

Causeway Coast and Glens Borough Council