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| Title of Report: | Correspondence |
| Committee Report Submitted To: | Audit Committee |
| Date of Meeting: | 17 June 2026 |
| For Decision or For Information | For Information |
| To be discussed In Committee | No |

Linkage to Council Plan (2026-31)

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|-----------------|---|
| Strategic Theme | Governance, Quality & Continuous Improvement |
| Outcome | Governance arrangements that ensure compliance, transparency, and effective decision-making |
| Lead Officer | Director of Corporate Services |

Estimated Timescale for Completion

| | |
|----------------------|--|
| Date to be Completed | |
|----------------------|--|

Budgetary Considerations

| | |
|------------------------------------|-----|
| Cost of Proposal | N/A |
| Included in Current Year Estimates | |
| Capital/Revenue | |
| Code | |
| Staffing Costs | |

Legal Considerations

| | |
|----------------------------------|--------|
| Input of Legal Services Required | YES/NO |
| Legal Opinion Obtained | YES/NO |

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

1.0 Purpose of Report

1.1 The purpose of the report is to present correspondence for Members' consideration.

2.0 Letter from Brian O'Neill, Local Government Auditor dated 17 April 2026 regarding Code of Audit Practice and Statement of Responsibilities (attached at Appendix 1)

2.1 Extract

Code of Audit Practice

This newly updated Code of Audit Practice (2026) sets out the framework for auditing Local Government bodies in Northern Ireland for the next five years. The Code was approved by the NI Assembly on 15 April 2026 and comes into effect from this date. The Code is applicable to the audit of all Northern Ireland local government bodies' financial statements from the financial year 2025-26 onwards.

Statement of Responsibilities

A **Statement of responsibilities of Local Government Auditor and Local Government Bodies** was also issued by the Local Government Auditor on 15 April 2026 and is aligned to the Code of Audit Practice. This Statement should be read in conjunction with the current Code of Audit Practice. This Statement serves as the formal terms of engagement between the Local Government Auditor and local government bodies. It summarises the responsibilities of the Local Government Auditor and local government bodies and what is expected of both parties.

Recommendation

It is recommended that the Audit Committee notes the correspondence.

David Jackson
Chief Executive
Causeway Coast and Glens Borough Council
Cloonavin
66 Portstewart Road
Coleraine
BT52 1EY

17 April 2026

Dear David

Code of Audit Practice and Statement of Responsibilities

Code of Audit Practice

This newly updated [Code of Audit Practice \(2026\)](#) sets out the framework for auditing Local Government bodies in Northern Ireland for the next five years. The Code was approved by the NI Assembly on 15 April 2026 and comes into effect from this date. The Code is applicable to the audit of all Northern Ireland local government bodies' financial statements from the financial year 2025-26 onwards.

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I'd be grateful if you could please bring this to the attention of your Finance staff and also the Council's Audit and Risk Assurance Committee.

Yours sincerely,



Brian O'Neill
Local Government Auditor