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| Title of Report: | Audit Committee Annual Report 2025-2026 |
| Committee Report Submitted To: | Audit Committee |
| Date of Meeting: | 17th June 2026 |
| For Decision or For Information | For Information |
| To be discussed In Committee YES/NO | n/a |

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|--|------------------------------------|
| Linkage to Council Strategy (2021-25) | |
| Strategic Theme | Improvements and Innovation |
| Outcome | n/a |
| Lead Officer | Audit, Risk and Governance Manager |

| | |
|------------------------------------|------------------------|
| Budgetary Considerations | |
| Cost of Proposal | Minimum |
| Included in Current Year Estimates | YES/NO |
| Capital/Revenue | In house Revenue Costs |
| Code | 3601-61000 |
| Staffing Costs | Internal staff 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: |

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1.0 Overview

Chartered Institute of Public Finance and Accountancy (CIPFA) has recommended that the Audit Committees should produce an annual report. The annual audit committee report should be used to provide accountability to those charged with governance on compliance with the Committees performance and provide assurance over the areas within its terms of reference.

The conclusions within the report can be used to support the Annual Governance Statement for Council.

The Audit Committee met on four occasions throughout 2025/26 on the following dates:

- Wednesday 18th June 2025 at 7pm
- Wednesday 17th September 2025 at 7pm
- Wednesday 17th December 2025 at 7pm and
- Thursday 19th March 2026 at 7pm

Mrs Lesley Mitchell was appointed as an Independent Member of the Audit Committee in July 2023. The proposed appointment of the independent member is due to expire in 2026 and will be re-advertised for the 2026/27 financial year.

This report has been prepared for the Members of Causeway Coast and Glens Borough Council and should not be disclosed to any third party, quoted or referred to without prior written consent of the author.

2.0 Attendance

Members attendance at audit committee meetings as follows:

| Committee Members Present: | Jun '25 | Sept '25 | Dec '25 | Mar '26 | Total |
|-----------------------------------|----------------|-----------------|----------------|----------------|--------------|
| Councillor Schenning (Chair) | ✓ | ✓ | x | ✓ | 3/4 |
| Councillor Mairs (Vice chair) | x | ✓ | ✓ | ✓ | 3/4 |
| Councillor Archibald | ✓ | ✓ | ✓ | x | 3/4 |
| Alderman Brown Stewart | ✓ | x | ✓ | x | 2/4 |
| Alderman Callan | x | x | x | x | 0/4 |
| Councillor Callaghan | ✓ | x | x | x | 1/4 |
| Councillor Chivers | ✓ | x | ✓ | ✓ | 3/4 |
| Councillor Huggins | ✓ | ✓ | ✓ | ✓ | 4/4 |
| Councillor Hunter | ✓ | x | ✓ | ✓ | 3/4 |
| Alderman McAuley | ✓ | x | x | x | 1/4 |

| | | | | | |
|---------------------|---|---|---|---|-----|
| Councillor McGurk | ✓ | ✓ | ✓ | ✗ | 3/4 |
| Councillor McMullan | ✗ | ✗ | ✓ | ✓ | 2/4 |
| Councillor Storey | ✓ | ✓ | ✓ | ✓ | 4/4 |
| Councillor Wisener | ✗ | ✓ | ✓ | ✓ | 3/4 |

The Chair of the

Audit Committee is appointed at the first Annual Meeting (AM) of each new Council for the term of the Council. For the 2025/26 the chair of the Audit Committee was Councillor Ashleen Schenning and vice chair for the Committee was Councillor Amy Mairs.

3.0 Performance Evaluation

In accordance with best practice, the Audit Committee should benchmark its performance on a regular basis. For the 2025/26 year, the Audit Committee assessed its effectiveness against National Audit Office (NAO) checklist, and a report was presented at Audit Committee held on the Wednesday 17th September 2025 at 7pm.

It was determined that additional training for Audit Committee Members was not required for 2025/26, as all current members have already completed the relevant training. Training needs will be reviewed again when appointments to the Audit Committee are made for the 2026/27 year.

4.0 Terms of Reference and Audit Charter

The Audit Committee terms of reference were agreed on Wednesday 17th September 2025 at 7pm Audit Committee and formally ratified at full Council on Tuesday 7th October 2025. The terms of reference for the Audit Committee will be reviewed on an annual basis to ensure completeness.

The Internal Audit Charter was updated to reflect the introduction of the Global Internal Auditing Standards and was presented at the Audit Committee on Wednesday 17th December 2025 at 7pm and formally ratified at full Council on Tuesday 6th January 2026.

5.0 Audit Committee Meetings

The Audit Committee meetings require the attendance of the Chief Executive on an annual basis. For the 2025/26 financial year the Chief Executive will attend the June 2026 Audit Committee in line with recommended practice. The Director of Corporate Services and the Audit Risk and Governance Manager attend all Audit Committee meetings. The Chief Finance Officer, the external auditors (Northern Ireland Audit Office), the internal auditors (McHughLindsay) and the Independent Member also usually attend. The programme of audit work undertaken for 2025/26 had been agreed by the Audit Committee in the audit strategy for 2023/27 and is presented over the meetings during the year.

The Audit Committee may request any other officials of the Council to attend to assist with its discussions on any matter.

The Audit Committee may ask any or all of those who normally attend but who are not members to withdraw to facilitate open and frank discussion of matters; and

The Accounting Officer (Chief Executive) or Elected Members (Board) may ask the Audit Committee to convene further meetings to discuss issues on which they want the Audit Committee's advice.

6.0 Draft Financial Statements & Annual Governance Statement

The draft Financial Statements including the Annual Governance Statement for the Council will be reviewed and recommended for approval at the June Audit Committee meeting.

7.0 Risk Management

The Director of Corporate Services presents the quarterly corporate risk matrix and register to the Audit Committee.

8.0 Internal Audit

McHughLindsay were appointed on Wednesday 17th September 2025 to deliver an out-sourced element of annual internal audit work and provide the annual assurance rating for the Council in 2026/27.

The Audit Committee at its meeting on Wednesday 17th September 2025 at 7pm reviewed and approved the Annual Internal Audit plan for 2025/26.

The Committee will note the Internal Audit's Draft Assurance Report for 2025/26 at its meeting in June 2026. The Committee will also consider a comprehensive follow up report on the progress of the Implementation of Prior Year Internal Audit recommendations. The Audit committee will continue to emphasise the importance of the implementation of the recommendations to strengthen internal controls to ensure that they are implemented in a timely manner.

9.0 External Audit

The NIAO have presented their Annual Audit Strategy for the Year Ending 31 March 2026. Within the strategy will highlight the significant areas of risk to Council.

The deadline for certifying local government bodies Accounts has been changed to 30 September and to ensure compliance with Council certifying the accounts a Special Council meeting is scheduled for the 21st September 2026 to approve the financial accounts.

10.0 Conclusion

The Audit Committee should note the work completed to date by Officers, Internal and External Auditors to ensure that the Council complies with their regulatory and statutory requirements, thereby allowing it to meet its objectives.

It is recommended that Committee approves the work plan (Appendix I) for the 2026/27 financial year.

It is recommended that Committee notes the dates (Appendix II) for the 2026/27 financial year.

Appendix I: Audit Committee Work Plan

To assist the audit committee with its oversight responsibilities a suggested meeting work plan has been prepared.

| Meeting Date | Agenda Items |
|--------------|---|
| June | <ul style="list-style-type: none">• Draft Financial Statements Review• Draft Annual Governance Statement Review• Performance Improvement Audit Strategy• Internal Audit Annual Assurance Report• Audit Committee Performance Report |
| Sept | <ul style="list-style-type: none">• NFI exercise and update report• Draft Report to those charged with Governance. |
| Dec | <ul style="list-style-type: none">• Final Report to those charged with Governance.• Annual audit letter for publishing• S95 report Improvement audit and Assessment reports |
| March | <ul style="list-style-type: none">• Review of Audit Committee Terms of Reference and Internal Audit Charter• NFI update• Performance update• Internal Audit Annual Plan• Audit Committee Self-assessment. |

In addition, there are standing items on the audit agenda:

- Declarations of Interest
- Follow up actions from previous meetings.
- Follow up of internal audit recommendations.
- Routine internal audit reports
- Circulars/guidance
- Direct Award Contracts update
- Fraud/Whistleblowing
- Complaints compliance

Appendix II: Audit Committee Dates (2026-27)

The schedule for audit committee dates for the 2026/27 financial year as approved at the Annual Meeting are as follows:

- Wednesday 17th June 2026 at 7pm
- Wednesday 16th September 2026 at 7pm
- Wednesday 16th December 2026 at 7pm and
- Wednesday 18th March 2027 at 7pm