

**AUDIT COMMITTEE MEETING HELD  
THURSDAY 17 JUNE 2026**

**Table of Recommendations**

<b>No</b>	<b>Item</b>	<b>Summary of key Recommendations</b>	<b>Estimated Timescale for completion</b>
1.	Apologies	<b>Alderman Brown Stewart</b>	
2.	Declarations of Interest	<b>Alderman Hunter Councillor N Archibald, Chivers, Huggins, Kane, Mairs, McAuley, McMullan</b>	
3.	Minutes of Audit Committee Meeting held Thursday 19 March 2026	<b>Confirmed as a correct record</b>	
4.	Audit Committee Terms of Reference	<b>Noted</b>	<b>N/A</b>
5.	Draft Year End Accounts 2025/26	<b>Noted</b>	
6.	Notice of Audit of Accounts 2025/26	<b>Noted</b>	
7.	Draft Annual Governance Statement	<b>Noted</b>	<b>30 June 2026</b>
8.	Self-Assessment of Audit Committee	<b>To recommend that Council approve the proposed approach to evaluate the performance of the Audit Committee for the 2026/27 financial year</b>	

<b>No</b>	<b>Item</b>	<b>Summary of key Recommendations</b>	<b>Estimated Timescale for completion</b>
9.	Audit Committee Annual Report 2025-26	<b>Noted</b>	
10.	Independent Member Vacancy and Appointment Process	<b>To recommend that Council notes the end of the contract for the current Independent Member and approves the recruitment process proposed and that the Chair of the Audit Committee sits on the Interview Panel, as part of the recruitment and selection process for the appointment of the Independent Member</b>	<b>September 2026</b>
11.	Direct Award Contracts	<b>Noted</b>	
12.	Questionnaires and Checklists completed <ul style="list-style-type: none"> <li>• Fraud Assessment Questionnaire 2025-26 – Complete Assessment</li> <li>• Managing Fraud Risk in a Changing Environment Checklist 2025–26</li> <li>• Proper Arrangements Questionnaire 2025–26</li> <li>• Local Government Audit 3 Year Review of Recommendations</li> </ul>	<b>Noted</b>	
13.	Annual Complaints Report	<b>Noted</b>	<b>Complete</b>
14.	Correspondence		
	NIAO Letter re Code of Audit Practice and Statement of Responsibilities	<b>Noted</b>	

<b>No</b>	<b>Item</b>	<b>Summary of key Recommendations</b>	<b>Estimated Timescale for completion</b>
15.	Matters for Reporting to the Partnership	<b>Noted</b>	
	<b>In Committee (Items 16-21 inclusive)</b>		
16.	Annual Assurance Report and Overall Conclusion 2025-26	<b>Noted</b>	
17.	ICT Specialised Internal Audit Report	<b>Noted</b>	<b>June 2027</b>
18.	Internal Audit (McHughLindsay)		
18.1	Environmental Health	<b>Noted</b>	
18.2	Harbour and Marinas		
18.3	Labour Market Partnership		
18.4	Local Economic Partnership		
18.5	PCSP		
18.6	Public Information Requests		
18.7	Prior Year Recommendations		
19.	Absenteeism Report - Quarter 4 2025-26	<b>Noted</b>	
20.	Corporate Risk Register and Matrix	<b>Noted</b>	
21.	Raising Concerns/Fraud	<b>Noted</b>	
22.	Any Other Relevant Business (notified in accordance with Standing Order 12(o))	<b>Nil</b>	
23.	Date of Next Meeting – Wednesday 16 September 2026	<b>Wednesday 16 September 2026</b>	

**MINUTES OF THE PROCEEDINGS OF THE MEETING OF  
THE AUDIT COMMITTEE MEETING  
HELD IN THE COUNCIL CHAMBER AND VIA VIDEO CONFERENCE ON  
THURSDAY 17 JUNE 2026 AT 7.00PM**

**In the Chair:** Councillor Storey (Chair)

**Members Present:** Alderman Hunter (R)  
Councillors N Archibald (R), Chivers (R), Kane (C),  
Huggins (C), McAuley (C), McGurk (R), McMullan (C),  
Mairs (C)

**Officers Present:** D Jackson, Chief Executive (C)  
D Wright, Cief Finance Officer (C)  
A Ruddy, Audit, Risk & Governance Manager (C)  
M McElhatton, Risk and Governance Officer (C)  
J Keen, Committee & Member Services Officer (C)

**In Attendance:** C McKeown, Director, Northern Ireland Audit Office (C)  
C McHugh, Partner, McHughLindsay (R)  
L Mitchell, Independent Member (C)  
  
L Boyd, ICT Officer (C)  
C McTaggart, ICT Officer (R)

**Substitutions:** Councillor Kane substituted for Alderman Brown Stewart

**Key:** (R) = Attended remotely  
(C) = Attended in the Chamber

The Chair advised Audit Committee of its obligations and protocol whilst the meeting was being audio recorded.

**1. APOLOGIES**

Apologies were recorded for Alderman Brown Stewart.

**2. DECLARATIONS OF INTEREST**

Declarations of Interest were recorded for:

Alderman Hunter in Item 18.2 Harbour and Marinas. Alderman Hunter did not leave the meeting during consideration of this Item and did not vote.

Councillor N Archibald in Item 18.2 Harbour and Marinas. Councillor N Archibald did not leave the meeting during consideration of this Item and did not vote.

Councillor Chivers in Item 18.2 Harbour and Marinas and 18.5 PCSP. Councillor Chivers did not leave the meeting during consideration of these Items and did not vote.

Councillor Huggins in Item 18.2 Harbour and Marinas. Councillor Huggins did not leave the meeting during consideration of this Item and did not vote.

Councillor Kane in Item 18.2 Harbour and Marinas. Councillor Kane did not leave the meeting during consideration of this Item and did not vote.

Councillor Mairs in Item 18.2 Harbour and Marinas. Councillor Mairs did not leave the meeting during consideration of this Item and did not vote.

Councillor McAuley in Item 18.2 Harbour and Marinas. Councillor McAuley did not leave the meeting during consideration of this Item and did not vote.

Councillor McGurk in Item 18.4 Local Economic Partnership. Councillor McGurk left the meeting during consideration of this Item and did not vote.

Councillor McMullan in Item 18.5 PCSP. Councillor McMullan did not leave the meeting during consideration of this Item and did not vote.

### **3. MINUTES OF AUDIT COMMITTEE MEETING HELD THURSDAY 19 MARCH 2026**

Copy, previously circulated.

Proposed by Councillor Huggins  
Seconded by Councillor McMullan and

**AGREED** - That the Minutes of the Audit Committee meeting held Thursday 19 March 2026 were confirmed as a correct record.

### **4. AUDIT COMMITTEE TERMS OF REFERENCE**

Report, previously circulated, was presented by the Chief Executive.

#### **Purpose of Report**

The purpose of this report is to present the revised Terms of Reference (attached (previously circulated)) for the Audit Committee.

Further detail was provided within the report.

### **Recommendation**

The Audit Committee is asked to approve the revised Terms of Reference which have been updated to reflect the introduction of the Global Internal Audit Standards as outlined in Annex 1.

Committee NOTED the report.

## **5. DRAFT YEAR END ACCOUNTS 2025/26**

The Chief Finance Officer provided a verbal update on the draft year end accounts, the key points of which were:

- The year-end accounts are being finalised for submission to the Department for Communities by 30 June and Council remains on track to meet this deadline.
- The year-end position indicates a strong financial outcome, with a healthy surplus generated; the Council is entering 2026/27 in a positive financial position.
- For 2025/26, the approved budget comprised total expenditure of £86.4m and income of £20.2m, resulting in a net expenditure budget of £66.2m. Income performance exceeded expectations during the year.
- The General Fund is projected to increase by £2.7m, bringing the closing balance to £10.985m, which remains comfortably above the recommended reserve range of 5–7.5% of net operating expenditure which is £3.0m–£4.4m. Other usable reserves are forecast to increase by £3.1m to £29.098m, resulting in total reserves of approximately £40m.
- New waste management reserves were established to support grant funding for waste operations and packaging waste initiatives. Prudent financial decisions taken during the year included increasing the sinking fund to £6m, fully providing for interest-only private sector loans and removing any future burden on ratepayers. The repairs and renewals reserve was also increased to £3.683m to support anticipated maintenance requirements across Council assets, including harbour dredging works.
- Capital expenditure during the year totalled £11.6m, with the largest investment being Ballycastle Leisure Centre. The accounts also reflect the release of £2.7m in grant funding associated with this expenditure.
- No new borrowing was undertaken during 2025/26. Combined with prudent Minimum Revenue Provision calculations, this reduced Council borrowing to £40.286m, significantly down from a previous peak of £76m.
- Additional rates income of £609,000 was received following finalisation, which further improved the year-end position.

- Overall, financial performance encouraging and reflects prudent financial management, strengthening the Council's financial resilience and supporting future planning and service delivery.

The Independent Member asked if Council is permitted to spend reserves and how they were intended to be spent.

In response to the Independent Member, the Chief Finance Officer advised that the useable reserves can be utilised and it is a Council decision on how these will be used. The Chief Finance Officer advised that it is prudent to keep 2 – 3 months of expenditure in reserves for unforeseen circumstances. The Chief Finance Officer advised that there are plans for some of the reserves, for example repairs to the Chamber roof and works that are identified from condition surveys. The Chief Finance Officer referred to the waste management reserve which handles the Extended Producer Responsibility money received by Council. The Chief Finance Officer stated that some of the reserves may also be used to help finance some capital projects.

Committee NOTED the report.

## **6. NOTICE OF AUDIT OF ACCOUNTS 2025/26**

Report, previously circulated, was presented by the Chief Finance Officer.

### **Purpose of Report**

The purpose of this report is to inform Audit Committee of the Appointed Date and Note of Public Rights, (by publication on the website) of the Audit of Accounts 2025-26.

### **Background**

The Local Government (Northern Ireland) Order 2005 and the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 details requirements in relation to the accounts and audit of a local government body (a council or a joint committee).

Regulation 11 of the 2015 Regulations requires the local government auditor to appoint a date on or after which the rights in Articles 17(2) and 18(1) of the 2005 Order may be exercised. The day so appointed acts as a trigger in two respects:

1. it triggers the right of an interested person to question the auditor about the accounts and/or to make objections; and

2. it triggers the 20 working days period during which the local government body must make the accounts and other documents referred to in Article 17 of the 2005 Order available for public inspection.

There is provision for an interested party to contact the auditor with a view to asking questions about the accounts or making an objection in relation to the accounts. Other points worth noting specifically are:

- Article 17(1) of the 2005 Order (inspection of accounts and documents) applies to "any member of the public";
- Article 17(1)(a) of the 2005 Order entitles any member of the public to inspect the accounts and all books, deeds, contracts, bills, vouchers and receipts relating to them. It is therefore inappropriate in the statutory notice to seek to limit the scope of those documents which the 2005 Order permits members of the public to inspect. I am not suggesting that any request, however unreasonable, must be met but it would be inappropriate for the public notice to introduce restrictions on the right to inspect documents; and
- Article 17(1)(b) entitles any member of the public who inspects the accounts and related documents to "make copies of all or any part of the accounts and those other documents". That Article does not empower the local government body to make a charge where the member of the public makes such copies.

The position would be different if the member of the public asked the local government body to make the copies. Thus, in Article 14(2)(a) and (b) of the 2005 Order, a member of the public may inspect an immediate report made by a local government auditor and make a copy of it or any part of it. But, if the member of the public requires the local government body to supply him with a copy of the report, or any part of it, that person must pay a reasonable amount for that copy. Since the statutory language in relation to Article 17(1)(b) is to allow a member of the public to make copies, it is inappropriate for the statutory notice to state that a charge will be made.

### **Audit of Accounts Notice**

Regulation 14 has been complied with on 27<sup>th</sup> April 2026, and a copy of the Audit of Accounts notice is attached in Appendix 1, and available via the following link.

<https://causewaycoastandglens.gov.uk/council/publications-policies/notice-of-audit-2026>

### **Recommendation**

It is recommended that Audit Committee notes the details of the Audit of Account Notice.

Committee NOTED the report.

## **7. DRAFT ANNUAL GOVERNANCE STATEMENT**

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

### **Purpose of Report**

The purpose of this Report is to present the draft Annual Governance Statement 2026 which is attached at Appendix 1.

### **Background**

In line with legislation, local authorities have to prepare an Annual Governance Statement and report publicly on the effectiveness of governance and control.

The Annual Governance Statement should be reviewed and approved by the Council prior to being signed by the Mayor and the Chief Executive.

Typically, Audit Committees undertake the role of reviewing the Annual Governance Statement prior to approval and sign off. It is requested that Audit Committee notes the content of the draft Annual Governance Statement.

Narrative within the Annual Governance Statement may require updated to reflect the position as at the 30 September 2026.

### **Recommendation**

It is recommended that the Audit Committee notes the draft Annual Governance Statement for inclusion in the draft 2025/26 Financial Statements.

Committee NOTED the report.

## **8. SELF-ASSESSMENT OF AUDIT COMMITTEE**

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

### **Purpose of Report**

The Audit Committee is required to evaluate its effectiveness annually in accordance with best practice. The purpose of this report is to seek

Members approval on the annual self-assessment exercise for the Audit Committee for the 2026/27 financial year.

### **Background**

The 2022 CIPFA Audit Committees Practical Guidance for Local Authorities and Police provided a framework for assessing the Audit Committee against good practice principles. It is an indicator that the committee is soundly based and has in place a knowledgeable membership. A regular self-assessment should be used to support the planning of the Audit Committee work programme and training plans. Contained within the guidance is an interactive Self-Assessment of good practice Checklist (attached at Appendix 1 (previously circulated)).

It is proposed that this checklist will be completed by the Audit Risk and Governance Manager and reviewed by the Members of the Audit Committee prior to the September meeting. This approach will serve as the performance review for the 2026/27 financial year.

### **Recommendation**

It is recommended that the Audit Committee approve the proposed approach to evaluate the performance of the Audit Committee for the 2026/27 financial year.

Proposed by Councillor Kane  
Seconded by Councillor McMullan and

**AGREED** – to recommend that Council approve the proposed approach to evaluate the performance of the Audit Committee for the 2026/27 financial year.

## **9. AUDIT COMMITTEE ANNUAL REPORT 2025-26**

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

### **Overview**

Chartered Institute of Public Finance and Accountancy (CIPFA) has recommended that the Audit Committee 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 18<sup>th</sup> June 2025 at 7pm
- Wednesday 17<sup>th</sup> September 2025 at 7pm
- Wednesday 17<sup>th</sup> December 2025 at 7pm and
- Thursday 19<sup>th</sup> 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.

### **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.

Committee NOTED the report.

## **10. INDEPENDENT MEMBER VACANCY AND APPOINTMENT PROCESS**

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

### **Purpose of Report**

The purpose of this report is to seek Committee approval for the appointment of an Independent Member to the Audit Committee and to agree the selection process.

### **Background**

The Audit Committee plays a critical role in supporting the Council's governance, risk management, and internal control framework. In line with

CIPFA guidance, the Committee includes an Independent Member to strengthen objectivity, provide external perspective, and enhance public confidence in the Council's governance arrangements.

The Council agreed to the Appointment of an Independent Member in December 2015. The current Independent Member was appointed in June 2023 for a term of 3 years, which is due to expire in September 2026.

A vacancy now exists, and an advertisement will be placed within the Belfast Telegraph and Coleraine Chronicle at the earliest convenience. A shortlisting and interview process will commence thereafter.

### **Recommendations(s)**

**It is recommended** that the Audit Committee notes the end of the contract for the current Independent Member and approves the recruitment process proposed.

**It is recommended** that the Chair of the Audit Committee sits on the Interview Panel, as part of the recruitment and selection process for the appointment of the Independent Member.

Proposed by Councillor McMullan  
Seconded by Councillor Kane and

**AGREED** – to recommend that Council notes the end of the contract for the current Independent Member and approves the recruitment process proposed and that the Chair of the Audit Committee sits on the Interview Panel, as part of the recruitment and selection process for the appointment of the Independent Member.

## **11. DIRECT AWARD CONTRACTS**

Report, previously circulated, was presented by the Chief Finance Officer.

### **Background**

Causeway Coast and Glens Borough Council approved an updated Procurement Policy in June 2025.

### **Detail**

The revised policy had addressed the commencement of the Procurement Act which came into force in February 2025. The new policy still has inclusion of guidance around single tender actions or Direct Award Contracts (DAC 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 Appendix B – 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 the last Audit committee in March 2026, there has been one DAC awarded since then (table circulated within the report, previously circulated).

Committee NOTED the report.

## **12. QUESTIONNAIRES AND CHECKLISTS COMPLETED**

- Fraud Assessment Questionnaire 2025-26 – Complete Assessment
- Managing Fraud Risk in a Changing Environment Checklist 2025–26
- Proper Arrangements Questionnaire 2025–26
- Local Government Audit 3 Year Review of Recommendations

The Questionnaires and Checklists completed was presented by the Audit, Risk and Governance Manager who also advised that the reports are available for the Audit Committee Members on request.

Committee NOTED the report.

### 13. ANNUAL COMPLAINTS REPORT

Report, previously circulated, was presented as read by the Chief Executive.

#### **Purpose of Report**

The purpose of this report is to present the Annual Complaints Handling Data for Causeway Coast and Glens Borough Council from 1 April 2025 – 31 March 2026, with further details included in Appendix 1 - Annual Complaints Handling Data 1st April 2025 - 31st March 2026 (previously circulated), and Appendix 2 - Complaints Performance Statistics 25-26 (previously circulated),.

#### **Background**

The information contained in the Northern Ireland Public Services Ombudsman (NIPSO)'s MCHP Parts 1-3 was adopted in full by Causeway Coast and Glens Borough Council in October 2023 to ensure it meets NIPSO's MCHP test of compliance.

Council has a process for the internal reporting of complaints information, including analysis of complaints trends. Regularly reporting the analysis of complaints information helps to inform management of areas where services need to improve.

The Council's definition of a complaint is "An expression of dissatisfaction by one or more members of the public about the Council's action or lack of action, or about the standard of service provided by or on behalf of the Council."

**Stage 1: Frontline Response** provides the opportunity to resolve or respond to complaints quickly and effectively. The procedure is:

- Inform corporate support for logging purposes and identify service manager/ officer to deal with Stage 1 response. Aim to resolve within 5 working days (or 10 if extension is appropriate). Corporate Support will acknowledge within 48 hours from next working day.

**Stage 2: Investigation** is appropriate where the customer is dissatisfied with the frontline response. It will require a more in-depth and detailed investigation to establish the relevant facts given the complexity or serious nature of the issue.

## **Complaints Data 1 April 2025 – 31 March 2026**

### **Stage 1: Frontline**

The following is the Complaints Data for the period 1 April 2025 to 31 March 2026, for Causeway Coast and Glens Borough Council.

- Number of Stage I complaints received and closed out – 34 received and closed within the 2025/2026 financial year.
- Number of Stage I complaints rectified within target time (5 days) – 15 of these met the deadline of 5 working days or less to rectify.

### **Stage 2: Investigation**

The following is the Complaints Data for the period 1 April 2025 to 31 March 2026, for Causeway Coast and Glens Borough Council.

- Number of Stage II complaints received and closed out - 28 received and closed within the 2025/2026 financial year.
- Number of Stage II complaints rectified within target time (20 days) - 12 of these met the deadline of 20 working days or less to rectify.

## **Outcomes**

### **Complaint Outcomes**

Complaints received for the period 1 April 2025 – 31 March 2026 were investigated in line with statutory guidelines and closed based on the following outcomes (tables circulated within the report).

### **Recommendation**

It is recommended that Audit Committee notes the Complaints Handling Annual Report 2025/26.

Committee NOTED the report.

## **14. CORRESPONDENCE**

Report, previously circulated, was presented as read by the Chair.

### **Purpose of Report**

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

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 (previously circulated)).

### **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.

Committee NOTED the report.

## **15. MATTERS FOR REPORTING TO THE PARTNERSHIP**

There were no matters to report to the Partnership Panel.

### **MOTION TO PROCEED 'IN COMMITTEE'**

Proposed by Councillor McMullan  
Seconded by Councillor Huggins and

**AGREED** – that Audit Committee 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.***

The Chair advised Audit Committee of its obligations and protocol whilst the meeting was being audio recorded '*In Committee*'.

- \* **Councillor N Archibald joined the meeting remotely at 7:21pm during consideration of the following item.**

## **16. ANNUAL ASSURANCE REPORT AND OVERALL CONCLUSION 2025-26**

Confidential report, by virtue of paragraph(s) 2 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014, previously circulated, was presented by the Audit, Risk and Governance Manager.

The core purpose of an Internal Audit Annual Report and Overall Conclusion in a UK local authority is to provide an independent, evidence-based judgement on the adequacy and effectiveness of the council's governance, risk management and internal control arrangements. This conclusion is a statutory requirement under the Accounts and Audit Regulations 2015.

The Independent Member commented on the significant work completed by the Internal Auditors and managers.

The Chair commended the staff for the work undertaken.

Committee NOTED the report.

#### **17. ICT SPECIALISED INTERNAL AUDIT REPORT**

Confidential report, by virtue of paragraph(s) 2 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014, previously circulated, was presented by the Audit, Risk and Governance Manager.

##### **Purpose of Report**

To present findings to the Audit Committee of the Specialist ICT Audit carried out on the Councils IT Systems.

##### **Recommendation(s)**

It is recommended that the Audit Committee notes the findings of the Specialist ICT Audit.

Committee NOTED the report.

Discussion ensued regarding the importance of the work completed by ICT particularly in the realm of cyber security. Consideration was given to inviting an ICT professional to speak to the Committee to provide understanding of the complexities of cyber security.

Committee NOTED the report.

#### **18. INTERNAL AUDIT (MCHUGHLINDSAY)**

Confidential report, by virtue of paragraph 3 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014 were presented by a Partner of McHughLindsay.

### **18.1 Environmental Health**

Partner, McHughLindsay, stated that the administration of street trading and pavement café licencing was looked at as well as the process behind environmental health officers providing consultation in relation to planning. These areas received overall satisfactory level of assurance with 3 priority 3 recommendations. There were no major issues arising out of the report.

### **18.2 Harbour and Marinas**

Partner, McHughLindsay, stated this area resulted in a limited assurance rating and provided reasons for this. There are 4 priority 2 recommendations and 2 minor recommendations.

In response to questions Partner, McHughLindsay, provided background surrounding the level of compliance at harbours and marinas and provided assurance that management have agreed to implement the recommendations.

The Chief Executive advised of work already underway in relation to harbours and marinas.

### **18.3 Labour Market Partnership**

Partner, LindsayMcHugh, stated that the Labour Market Partnership has received a satisfactory level of assurance. Partner, LindsayMcHugh, outlined the areas considered withing this report. All recommendations have been accepted by management.

Partner, LindsayMcHugh, stated there are a few priority 3 recommendations. There is a priority around developing additional guidance for the management of conflicts of interest and also around an effectiveness review of the governance arrangements.

The Chief Executive commented on how successful the Labour Market Partnership has been.

- \* **Councillor McGurk left the meeting at 7:49pm during consideration of the following item.**

## **18.4 Local Economic Partnership**

Partner, LindsayMcHugh, congratulated Council for being one of the first Councils in Northern Ireland to have its action plan approved by the Department for Communities.

Partner, LindsayMcHugh, stated that the Labour Market Partnership had received an overall level of satisfaction with mostly priority 3 recommendations. Partner, LindsayMcHugh, stated there are some priority 2 recommendations which have been accepted by management.

In response to questions Partner, LindsayMcHugh, stated that the Partnerships generally rely on Council audits and signed financial reports from the finance department.

## **18.5 PCSP**

Partner, LindsayMcHugh, stated that PCSP was awarded a satisfactory level of assurance. There are 2 priority 2 recommendations which are related to the management of grants. The other recommendations are priority 3. All recommendations have been accepted by management.

## **18.6 Public Information Requests**

Partner, LindsayMcHugh, stated that public information requests have been awarded a limited level of assurance. Two main issues identified were the increasing level of requests for public information and resourcing issues.

Independent Member commented on the importance of ensuring the public receives the requested information in a timely manner and within the statutory targets.

Discussion ensued regarding the type of requests for information received, the processes entailed in providing the information, including reviews, and possible approaches to resolving difficulties experienced by the team.

At the request of the Independent Member, Partner, LindsayMcHugh, provided details of the recommendations provided within the report.

## **18.7 Prior Year Recommendations**

Partner, LindsayMcHugh, stated that the high level message is that there has been very good progress made in Council at addressing the recommendations internal audit has made. Partner, LindsayMcHugh, provided a summary of the

progression of implementing recommendations and expressed her satisfaction of the progress being made.

Independent Member echoed comments made by the Partner, LindsayMcHugh, and stated that the Audit Committee should be pleased with the standard of performance.

## **19. ABSENTEEISM REPORT - QUARTER 4 2025-26**

Confidential by virtue of paragraph 2 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014, previously circulated, was presented by the Chief Executive.

### **Purpose of Report**

The purpose of this report is to provide Members with Quarter 4 absenteeism information for the period 1 January 2026 to 31 March 2026 and to highlight key trends, performance against targets and the actions being taken to address sickness absence across the Council.

### **Recommendation**

It is recommended that Council notes the Quarter 4 report presented.

Discussion ensued regarding the absenteeism information presented in the report and the importance of managing staffing levels.

Committee NOTED the report.

- \* **Councillor McMullan left the meeting at 8:21pm during consideration of the following item.**

## **20. CORPORATE RISK REGISTER AND MATRIX**

Confidential by virtue of paragraph 3 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014, previously circulated, was presented by the Chief Executive.

### **Purpose of Report**

The purpose of this Report is to present the Audit Committee with the Risk Register as at June 2026.

### **Recommendation**

**It is recommended** that the Audit Committee notes and approves the changes to the Corporate Risk Register.

Discussion ensued regarding risks to the Council and how they are being addressed.

\* **Councillor Chivers left the meeting remotely at 8:28pm.**

The Chair and Chief Executive were advised that a number of Elected Members had left the meeting, and a question was raised regarding whether the meeting remained quorate. The Chair confirmed that seven Elected Members remained in attendance and advised that the meeting could continue; however, no decisions would be taken while the meeting was not quorate.

Committee NOTED the verbal update.

**21. RAISING CONCERNS/FRAUD**

Verbal update was provided by the Audit, Risk and Governance Manager.

The Audit, Risk and Governance Manager stated that there are no new frauds or irregularities noted for this quarter. The Audit, Risk and Governance Manager advised Elected Members of planned work for over the summer months and of a report that will be brought to the Audit Committee in September.

Committee NOTED the verbal update.

**MOTION TO PROCEED 'IN PUBLIC'**

Proposed by Councillor McAuley  
Seconded by Councillor Huggins and

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

The meeting moved 'In Public' at 8:32pm

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

There was no other relevant business.

**23. DATE OF NEXT MEETING – WEDNESDAY 16 SEPTEMBER 2026**

Date of Next Meeting – Wednesday 16 September 2026.

There being no further business the Chair thanked Elected Members for their attendance, the meeting concluded at 8.34pm.

---

Chair

UNCONFIRMED