

AUDIT COMMITTEE MEETING WEDNESDAY 8 DECEMBER 2021

No	Item	Summary of key Recommendations
1.	Apologies	Alderman S McKillop; Councillors MA McKillop, Schenning and McMullan¹
2.	Declarations of Interest	None
3.	Minutes of Audit Committee Meeting held Thursday 16 th September 2021	Confirmed
4.	Northern Ireland Audit Office (NIAO)	
4.1	RTTCWG 2019-20	Information
4.2	RTTCWG 2020-21	Information
4.3	Improvement Audit and Assessment Report 2020-21	Information
5.	Audit Committee – DRAFT Revised Terms of Reference	Note
6.	Internal Audit (Causeway Coast and Glens Borough Council)	
6.1	Legal Services	Information
6.2	Parks	Information
7.	Internal Audit (Moore NI)	
7.1	Building Control	Information
7.2	Estates – Asset Management	That the report brought to Environmental Services Committee for consideration.
7.3	Risk Management	Information
7.4	Credit Card – follow up report	Information
8.	Direct Award Contracts	Information
9.	Absence Report Quarter 2, 2021/2022	Information
10.	Prior Year Recommendations – Action Plan 2021/22	Information

No	Item	Summary of key Recommendations
11.	Antifraud Bribery and Corruption Policy Review	Approve and adopt the Updated Antifraud, Bribery and Corruption Policy as set out above and in Appendix 1
12.	Matters for Reporting to Partnership Panel	None
13.	Correspondence	
13.1	NIAO Annual Audit Letter 2019/20	Received
	'IN COMMITTEE' (Items 14-18 inclusive)	
14.	Corporate Risk Matrix	Information
15.	Legal Cases Activity	Information
16.	Whistle Blowing /Fraud	None
17.	Any Other Relevant Business (notified in accordance with Standing Order 12(o))	None
18.	Date of Next Meeting – Wednesday 9 th March 2022 at 7PM	Information

**MINUTES OF THE PROCEEDINGS OF THE MEETING OF
THE AUDIT COMMITTEE
HELD IN COUNCIL CHAMBER CIVIC HEADQUARTERS AND VIA VIDEO
CONFERENCE ON
WEDNESDAY 8 DECEMBER 2021 AT 7.04PM**

In the Chair: Councillor Nicholl (C)

Members Present: Alderman McKeown (R), Robinson (C)
Councillors Anderson (C), Beattie (R), Dallat O'Driscoll (R),
Holmes (C), McAuley (C), McMullan (R), McQuillan (C),
Peacock (R), Watton (C)

Ind. Member Present: I Mitchell (C)

Officers Present: M Quinn, Director of Corporate Services (C)
M Smyth, Finance Director (Interim) (R)
D Wright, Chief Finance Officer (R)
A Ruddy, Audit, Risk & Governance Manager (R)
S Duggan, Civic Support & Committee & Member Services Officer (C)

In Attendance: C Kane, Director & Local Government Auditor, NI Audit Office (R)
C McHugh, Internal Auditor, Moore (NI) (R)
A Allen, Audit Manager, NI Audit Office (R)

A Lennox, ICT Mobile Operations Officer (C)

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

The Director of Corporate Services undertook a roll call.

The Chair advised Committee of its obligations and protocol whilst the meeting was being audio recorded; and with the remote meetings protocol.

1. APOLOGIES

Apologies were recorded for Alderman S McKillop, Councillors MA McKillop, Schenning and McMullan. ¹

2. DECLARATIONS OF INTEREST

There were no declarations of interest.

¹ Councillor McMullan later joined the meeting.

3. MINUTES OF AUDIT COMMITTEE MEETING HELD THURSDAY 16TH SEPTEMBER 2021

Copy, previously circulated.

Proposed by Councillor McQuillan
Seconded by Councillor Peacock and

AGREED – that the Minutes of the Audit Committee meeting held Thursday 16th September 2021 were confirmed as a correct record.

4. NORTHERN IRELAND AUDIT OFFICE (NIAO)

Copies, previously circulated.

4.1 RTTCWG 2019-20

The Chair welcomed the Director and Local Government Auditor to the Audit Committee.

The Director and Local Government Auditor advised there were three reports to table. The 2019/20 Audit had been delayed last year and now brings to a close the 2019/20 Audit, the schedule for 2021/22 Audits were now on target following the change in deadlines due to the pandemic.

The 2019/20 RTTCWG draft had been brought to Audit Committee on two occasions, this, the final version and Audit certified in July 2021. The Director and Local Government Auditor advised there were 14 Recommendations made in the report, all had been accepted and were progressing towards implementation.

4.2 RTTCWG 2020-21

The Director and Local Government Auditor advised the 2020/21 accounts certified at the end of September 2021, achieving the statutory date. There were 5 Priority 1 Findings and an additional Finding since the last report, regarding Leases. All Recommendations had been accepted and Council are implementing.

4.3 Improvement Audit and Assessment Report 2020-21

The Director and Local Government Auditor advised of a requirement of Part 12 of Legislation in the 2014 Act. The report comes forward from the 2019/20 Audit, was due to be completed on 30 Nov 2020, however, as a consequence of the pandemic and delay in the certification of the 2019/20 Accounts and awaiting Legislation to be processed by the Department, the report could only be produced now. It was signed off at the end of November and references 2020/21 Audit, the main part of the assessment was Performance in 2019/20.

The Director and Local Government Auditor stated the Department advised it was not necessary for any Council to produce a Performance Improvement Plan for 2020/21 and as a consequence was unable to Audit that, the conclusion of the Audit, Limited, due to that. Council have achieved reporting duties in accordance with Legislation and was unable to assess whether Council was likely to comply with the Legislation as the impact of the pandemic and this was the same Opinion for all other Councils.

The Independent Member questioned whether this finalised the 2020/21 and 2019/20 audits or was further work required for 2020/21.

The Director and Local Government Auditor clarified it was the 2019/20 Audit, and they would be actively starting work to complete 2020/21, the deadline for completion 28 February for the next set of work.

Councillor McQuillan queried the date of the completion of the Extraordinary Audit and pressed the timescale.

The Director and Local Government Auditor advised that the Extraordinary Audit has been delayed and NIAO are continuing to work on the audit and are talking to the Department and advising them of progress, she advised it will be the New Year before it is completed because of a number of issues they have to resolve. The Director and Local Government Auditor did not commit to a timetable but was hopeful for early in the New Year and clarified Council have provided with full co-operation during the Audit.

5. AUDIT COMMITTEE – DRAFT REVISED TERMS OF REFERENCE

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

The purpose of this report is to seek Members comments and approval on the amended Terms of Reference for Audit Committee – attached at Appendix 1 (circulated).

Background

In line with good practice, the Terms of Reference for the Audit Committee should be reviewed on a regular basis, to ensure they remain effective, reflect best practice and align with CIPFA guidance. The last update of the Terms of Reference was 2015.

Key Issues

The Local Government Auditor in their Audit and Assessment Report in 2017/2018 noted that:

‘There is evidence that the Audit Committee has been performing its monitoring role, for example, by commissioning internal audit to conduct an independent progress review of the projects underlying its 2016-17 objectives.’

However, the Local Government Auditor goes on to say that identified roles and responsibilities in relation to performance improvement are not included in the Audit Committee terms of reference. The Audit Committee terms of reference have now been updated in this respect (see Appendix 1). To oversee and monitor the Council's structures, processes, systems and related arrangements for performance management and to assure itself through receipt of regular reports on the planning, delivery, reporting and reviewing arrangements that appropriate plans and policies to support the performance management framework are in place and that its statutory responsibilities are being met.

The Audit Committee Terms of reference were scrutinised and a number of amendments were required to ensure that Council remain compliant with CIPFA best practice.

The Audit, Risk and Governance Manager advised she had reviewed the Terms of Reference and to ensure compliance with statutory requirements and best practice, drew Committee's attention to point 12 page 7 of the Terms of Reference, specifically written in responsibility as a Committee to support the Performance Improvement function of Council. This would also close a statutory recommendation in Performance Improvement Audit by NI Audit Office.

Recommendation

It is recommended that the Audit Committee notes the revised and updated Terms of Reference for the Audit Committee.

Proposed by Councillor Watton
Seconded by Councillor McQuillan and

AGREED – to recommend that Council note the revised and updated Terms of Reference for the Audit Committee.

6. INTERNAL AUDIT (CAUSEWAY COAST AND GLENS BOROUGH COUNCIL)

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

6.1. Legal Services

The Audit, Risk and Governance Manager advised this was the first internal Audit in this service area. Legal Services section was a new section. The current structure recently agreed by Senior Leadership Team (SLT). She referred Committee to Page 4 report recommendation that the Structure should be brought Council and be approved. Overall the service area had received a Limited level of Assurance and referred to Page 3. Internal Audit will in the short-to-medium carry out a follow up Audit to ensure recommendations made are being implemented.

The Audit, Risk and Governance Manager referred Committee to Recommendations on Pages 6-12 of the report. She advised there were 5 Priority 2 Recommendations and 2 Priority 3 Recommendations:

Issue 1 – Records Management, Priority 2, point 6.1 page 6 refers to a Records Management system and Recommendation to implement central records for all cases, licenses, legal agreements etc Council holds.

Issue 2 – Co-Operation Agreement / SLA between Councils.
The Recommendation that SLA arrangements between Derry City and Strabane District Council who carry out Council's prosecution cases is updated to build in key KPI's to ensure work on behalf of Council is performed in a timely fashion.

Issue 3 – Legal Services Instruction Form, Page 8.
The Audit, Risk and Governance Manager advised there had been a lapse in a control Instruction Form, a previous control was in place. A Recommendation to implement the form and ensure it is completed before a Legal Opinion is given or sought externally.

In response to Councillor McQuillan, the Audit, Risk and Governance Manager clarified the Instruction Form control process to be undertaken and provided an example; she clarified it was for Officers who required complex Legal Opinion in their service area only and was not for Elected Members.

The Director of Corporate Services provided further clarification on the process that had lapsed and would assist prioritising workload and formalise scheduling.

Issue 4 – Criteria for engaging external legal services Priority 2.
The Audit, Risk and Governance Manager Recommended formalising the procurement process and would ask Legal to develop a protocol or preferred list of Suppliers and rational to award the work.

The Audit, Risk and Governance Manager advised there were 2 Priority 3 points within the report.

The Independent Member referred to management responses regarding Findings points 6.1, 6.6 and 6.7, the management responses did not clearly indicate whether they accepted the Recommendations and whether they would be implemented. The Independent Member further advised for future reference the management responses should be clear as to whether the Recommendations have been accepted or rejected.

The Director of Corporate Services clarified the matters, in reverse order:
Issue 7 – Conflict of Interest Declarations are accepted.
Issue 6 – Reconciliation of Deeds held to the register – the issue overlapped Land and Property section, an area currently being progressed. She advised that whilst there is a register of Deeds held for

each of the 4 legacy Council areas, there is work to be done on a central register and are progressing through these.

Issue 1 – Records Management- there is an excel spreadsheet template and SLT are in favour of a central register, there is work required to include SLT and Heads of Service.

Councillor Peacock expressed concern regarding a lack of a central filing system for Legal and adequate records. She agreed with the Independent Member regarding management responses surrounding Issue point 6.7, Conflict of Interest, the Management response not satisfactory, and particularly regarding the issue of procuring services from external personnel. Councillor Peacock also stated it was unclear whether the Legal services Request form had been accepted, and outlined concern regarding Legal opinion records.

The Audit, Risk and Governance Manager clarified the Form had been implemented and on the Portal for staff to access.

6.2 Parks

The Audit, Risk and Governance Manager advised of a Satisfactory level of Assurance, there were no major issues or Priority 1 Recommendations, and referred Committee to 3 Priority 2 Recommendations on pages 5,6 and 7.

Issue 1 – Play Strategy and Operational Plan for park maintenance. She advised Heads of Service were aware.

Issue 2 – Service Level Agreement (SLA) arrangements between Estates and Leisure and Development to be formalised, she suggested a SLA to be put in place, for Key Performance Indicators (KPI's) and times to be built in and performed in a timely manner.

Issue 3 – Utilising the Tabs Maintenance System. The Audit Risk and Governance Manager advised computer aided facilities management software was in place are manual inspections were not always uploaded, to ensure all records were complete in the service area.

The Audit, Risk and Governance Manager advised 2 prior year recommendations had been followed up and implemented.

7. INTERNAL AUDIT (MOORE NI)

Reports, previously circulated, presented by the Internal Auditor.

7.1 Building Control

The Internal Auditor advised of a Satisfactory Level of Assurance, all Recommendations made had been accepted and would be implemented. There were 3 Priority 2 Findings and 2 Priority 3 Findings.

Internal Auditor presented on the Issues.

Issue 2 – Staffing and Covid Priority 2 Recommendation - Covid increased staffing issues for long term illness and caused delays in processing applications, there was a need to review the staffing complement.

Issue 3 – Unpaid Invoices Priority 2 issue – there was a problem between the interface between Tascomi and Total Finance system, an issue of outstanding debt was found but when investigated, the debt was not real. A Recommendation was monthly reconciliation of Tascomi and Finance debt figures.

Issue 4 – Tascomi TeBUILD System - Problems with Tascomi had been pointed out in previous internal audit reports, it had been attempted to be resolved however, the suppliers are slow to resolve. A Recommendation that a functional review is needed of this element of Tascomi and to consult with other areas of Council and other Council's to share the cost of any review needed.

Internal Auditor advised there were 2 Priority 3 issues and she would not go into detail on these.

7.2 Estates – Asset Management

Internal Auditor stated there were 6 Priority 2 Findings and 4 Priority 3 Findings, and a Limited Level of Assurance, there were significant weaknesses that needed to be addressed. All Recommendations had been accepted and would largely be addressed through the development of documented procedures training Supervisors.

Internal Auditor presented on the issues:

Issue 1 – Documented Asset Management Policies and Procedures - A Priority 2 Recommendation to finalise the centralised Asset Management Policy recommended in the previous Internal audit and specific to Estates Asset Management.

Issue 2 – Staffing Issue, Priority 2 – Staff vacancies are hindering development of documented procedures, a Recommendation that vacancies are filled as soon as possible and work allocated, as an interim measure the Area Manager should ensure Supervisors are preparing asset lists and using tags until the formal list is put in place.

Issue 3 – Asset List Format – there are a variety of formats, different information is contained across Depots in Council, a uniform and up-to-date asset list should be put in place.

Issue 6 – Asset Planning, Budgeting and Replacement Procedures – currently there is an unwritten asset policy, this needs to be documented and assessed if it is still best value for Council to be working on the basis

to only replace when uneconomical or to replace on a like-for-like basis, looking at alternatives can be hindered and not given due consideration.

Issue 8 – Security of Portable Assets Stored at Depots – the majority of sites are very secure, there were issues at Ballymoney Depot, and Recommendations to improve, and are seeking budget to address.

Issue 10 – Maintenance Services Priority 2 – repairs of assets vehicles, equipment etc, there should be a draft Memorandum of Understanding between Council operational areas in relation to the maintenance of equipment and until finalised there is a lack of clarity regarding responsibility for maintenance.

The Independent Member referred to significant areas with Limited assurance levels and stated concern in relation to most of the Recommendations, she queried the optimistic deadline for Recommendations to be put in place by March 2022, was caveat, subject to resources being made available – and queried whether this was realistic.

The Director of Corporate Services advised Management agreed responses, March 2022 timescale was optimistic, she would present to Senior Leadership Team, will raise the matter and may want to review the March 2022 deadline. She would seek to progress whom was responsible, Heads of Service ultimately and then delegated. Assurance Level Limited reports would have a 3-6 month review.

Councillor McQuillan advised the issues should be kept in front of Environmental Services Committee. A report was due to come back on Ballymoney, Coleraine and Ballycastle Depots, he stated there were no small plant or hand tools stored in Ballycastle and referred to a recent decision of Council to spend in Ballycastle Depot.

Internal Auditor advised she did not visit Ballycastle, hand tools may be in vans, and she could find the information out. Councillor McQuillan clarified he could find out the information himself.

Councillor Holmes referred to Issue 6 - Asset planning budget and replacement procedures, he stated replacement of assets was a regular occurrence at Environmental Services Committee regarding replacement vehicles and detailed a debate recently and decision to go out and purchase bin lorries as opposed to leasing. The debate had been around most financially sensible decision to take, in light of comments he queried whether Council are able to accurately calculate the life of an asset, detail maintenance cost of vehicles and whether Council had the information available. Councillor Holmes referred to costs, coding vehicles, he had seen things go through Council that took bin lorries 3 years to make savings, was worthwhile doing and should not take a number of years.

Internal Auditor advised Environmental Services were working to develop information in terms of tracking maintenance costs for individual assets.

She advised she had been looking at no documented Policy as to how the decisions were made and stated concern this needed to be considered. The Recommendation to ensure that was the right way to proceed, assess and document for value for money for Council.

In response to a query regarding accurately calculating the economic life of council assets/vehicles, the Director of Corporate Services advised of a previous process in place, where each individual vehicle registration number was assigned a job for fuel usage, which enabled and managing fuel. A job costing system was also in place which allocated vehicle parts, repair and maintenance of vehicles to a particular registration number, which then provided information for consideration in terms of continuing to repair a particular vehicle or purchase a new vehicle. This information on running costs including repair and maintenance, on each vehicle was then examined to determine the options going forward. She advised that she was unsure if this system was currently available and/or active and whether it was being looked at now or pending the new Finance system.

Proposed Councillor McQuillan
Seconded Councillor Holmes and

AGREED – to recommend that the report brought to Environmental Services Committee for consideration.

In response to Councillor Anderson, Internal Auditor clarified each depot does have a list, it is not standardised, there is no documented Policy or Procedure and confirmed it would be in place by March.

* **Councillor McMullan joined the meeting at 7.52pm.**

7.3 Risk Management

Internal Auditor presented on 5 Priority 2 Recommendations, 2 Priority 3 Recommendations and advised of a Limited Level of Assurance. All Recommendations had been accepted, subject to a dedicated resource being found to address the issues.

The assessed risk maturity of Council using a model developed by the Chartered Institute of Auditors and Council are sitting in the middle.

Issue 1 Risk Management Framework – There is a Risk Management and Strategy in place but Risk Registers are not in place at all levels and not fully implemented at Service levels. A Recommendation to assign an individual in each Directorate, or Service area to co-ordinate the Risk Management activities.

Issue 2 – Risk Management Training - Training on risk management should be arranged as soon as it can be implemented.

Issue 4 – Linking Risk Management to Corporate and Business Planning
Priority 2 – ensure Risk management process make it clear how it has

considered the risks to Council's Strategic objectives. Identifying what will stop Council achieving what it is planning to achieve. It is not formally documented how it is assessed, to consider when an objective in the Corporate Plan at the annual review and document how the risk to achieving are considered and included on the Risk Register and similar Business plan objectives.

Issue 5 – Escalation of Risks Priority 2 – ensuring a documented process around escalating risks, needs to be raised up onto the Corporate Risk Register and there is no documented procedure how this happens.

Issue 6 – Monitoring and Review Procedures around reviewing the Corporate Risk Register are working very well. At lower levels an ad hoc approach to reviewing and documenting when reviews take place and keeping evidence. Does require dedicated resources and a lot of areas identified through Training, someone should be nominated at Directorate level to pass up.

The Independent Member referred to the Limited Level of assurance, an area needed to pay attention to, the comment from Management against all is a deadline of December 2022 to be implemented, and noted subject to a resource, she queried whether it was realistic, will resource be made available and if it is, are Management content the December 2022 deadline is achievable.

The Director of Corporate Services accepted all the Recommendations in the report, it had not been imbedded in the Council. The only dedicated resources was the Audit, Risk and Governance Manger and herself. The Director of Corporate Services advised they were working on a specific role for Risk to progress through the organisation and a different resource in the service areas. Regarding timescales, December 2022, there would be 3 months recruitment and 3 months updating, and could roll out Training and Development in the first Quarter, and were actively looking at the best way to proceed.

The Chair highlighted the resource issue and should be included in the rates process.

7.4 Credit Card – follow up report

Internal Auditor referred to a Limited Level of Assurance in the past and would be looking at on a more regular basis to see if progress was being made.

The report last year received Limited assurance, she stated she has had a look at implementation of Recommendations and pleased to see the Credit Card Policy updated and had an impact. There was now a form for credit card holders to sign, an approval form for Credit card transactions, it was not being used 100% of the time due to remote working. There had been improvements around VAT invoices provided, any missing related to online transactions, and reminded Management to obtain VAT invoices.

There had been improvements as no subsistence had been paid. Approvals were in place or by email.

Internal Auditor referred to a concern ICT related purchases had been made on credit cards without consulting ICT, Zoom licenses and a design platform being purchased, she stated it was important to ensure cyber and security risks are assessed and whether the hardware/software purchased could be used in other areas of Council. ICT would keep a record moving forward.

Councillor McQuillan welcomed the positive feedback and seeing progress.

The Chair concurred.

8. DIRECT AWARD CONTRACTS

Information reports, previously circulated, presented by the Chief Finance Officer as read.

Background

Causeway Coast and Glens Borough Council approved an updated Procurement Policy in March 2021.

Detail

The new policy addresses a number of recommendations that had been made in reference to the old policy. One such recommendation was the inclusion of guidance around single tender actions or Direct Award Contracts (DAC). The policy gives guidance and sets out a procedure to follow in such circumstances.

DAC Process

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

Authorisation required

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

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

– Direct Award Contract Form should be fully completed by the member of staff requesting the contract award.

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

DAC Approvals

The purpose of this short report is to inform members of those DAC's which have been approved since 1 January 2021 and these are listed below, it should be noted that none of these required Council approval at the point of award, (circulated).

9. ABSENCE REPORT QUARTER 2, 2021/2022

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

The purpose of this report is to provide Members with Quarter 2 (1 March 2021 to 30 September 2021) information regarding Absenteeism throughout the Council.

Background

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

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

Performance Improvement Plan 2021/2022

Progress to date – Quarter 1 (1 April 2021 to 30 September 2021) Objective 1, Performance Improvement Plan

Outputs

- Council's newly revised Sickness Absence Policy came into effect on 1st July 2020.
- To date 116 line managers and 264 employees have been trained on the new policy (total 380 employees).
- Face to Face training is required in some front line service areas, however in line with increasing cases of COVID 19, the training is postponed.

- Work is ongoing with stakeholders to identify and agree further measures to support employees such as access to private Health Care, access to specific treatments, health insurance etc.
- In light of COVID-19 Occupational Health appointments are mostly by telephone, however face to face appointments can be arranged if required.
- Councils' highest reason for sickness absence is the Sickness Category including conditions such as Stress, depression, mental health and fatigue syndrome. However, it is noted there is a reduction of 654.86 days from the 2019/20 figures (See Table 4 for further analysis).
- Employees who are absent due to a stress or a stress related absence are referred immediately to Occupational Health so that interventions can be put in place at an early stage. Employees are also reminded of the counselling services provided by Inspire. Additionally, Council have provided more in-depth Counselling services, as recommended by Occupational Health.
- In Quarter 2, 38 employees availed of these services, 3 of which are new referrals. This is an increase of 16 sessions since the previous quarter
- Regional health and well-being initiatives also included the 'One Billion Steps' Challenge, with individual staff members and teams participating.
- ODHR are implementing the **Staywell** Well Hub on 1st December 2021 which is a regional Local Government initiative to support well being, and is supported by a training programme for employees.
- ODHR work closely with the PR department providing wellbeing content for the weekly Staff News, covering a variety of topics in relation to general health and wellbeing including Mental Health.
- Council are mindful of the unique and difficult time we are working in and have been providing practical advice and solutions for staff who continue to work from home. Further details provided in Section 6.

Outcomes

Please Note: As 2020/21 has not been a usual year due to the COVID 19 Pandemic, the sickness figures from the previous year (2019/20 actuals) will be used as a baseline to report against)

- A 2.75% reduction in the number of days lost to Council through long term sickness (*4,447.25 in Q2 2019/20, target 4,324.95 days in 2020/21, actual 3,793.16 days*)
- A 2.5% reduction in the average number of days lost per employee through sickness absenteeism (*7.97 days per employee in Q2 2019/20, target 7.77 in 2020/21, actual 7.38 days per employee*)
- We will maintain the average time for an Occupational Health Review from 4 weeks to 2 weeks

Quarter 2 Performance Against Targets

Table 1 Quarter 2 Performance Against Targets and in-Year Comparisons was circulated within the report.

Analysis of Quarter 2 Data

The following tables were circulated within the report:

Table 2 – Analysis of Absenteeism Data;

Table 3 – Top 5 reasons for Absence was circulated within the report;

Table 4 – Analysis of Stress and Stress Related Absences;

Table 5 - Analysis of the Cost of Absence.

Mental Health and Wellbeing Strategy and Action Plan

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

Accept

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

Support

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

Knowledge

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

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

Support provided to Staff during year – COVID arrangements

- Flexible working arrangements available such as parental leave,
- special leave, annual leave, toil and flexi

- Encouraging staff to have breaks during the day and to take annual leave
- Importance of regular staff contact/communication using methods such as WhatsApp, MS Teams, Phone calls, Staff Newsletter
- Initiatives from Inspire
- Health and Well Being Groups Walking Challenge
- Regional Well Being initiatives such as 'One Billion Steps'
- Stress Control Classes through Health Trusts delivered by professionals offering suggestions/advice/support, and providing staff time to attend same
- Supervisors and Managers applying practical and sensible solutions, managing workloads and priorities, whilst delivering services, mindful of public and expectations
- The Agile Working Policy has been approved by Council and arrangements for implementation underway, including planned programme of training.

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

Recommendation:

It is recommended that Council note the report presented.

The Chair stated Council should ensure that Long Covid was captured, the Director of Corporate Services clarified Covid figures were captured and monitored at Senior Leadership Team weekly.

Councillor Anderson queried the detail behind the rising statistics on Infections, that it was good to see a reduction in stress, depression and mental health and that 228 staff had signed up to wellbeing courses. Councillor Anderson requested the breakdown of those working from home and those working in their usual position.

The Director of Corporate Services advised she would respond to Councillor Anderson with the statistical information, split between the front-line services/office based staff, and bring the report staffing breakdown to the next Audit Committee Meeting.

10. PRIOR YEAR RECOMMENDATIONS – ACTION PLAN 2021/22

Report, previously circulated.

The purpose of this report is to provide Members with an update on the Action Plan developed to address the Prior Year Recommendations, presented to Audit Committee in September 2021.

Background

The Internal Audit Report – Review of Prior Year Recommendations was presented to Audit Committee in June 2021. The report

summarised the findings arising from a review of the progress made by CCAG in implementing the prior year internal audit recommendations made as a result of internal audits carried out in 2019/20. This report also included a review of all internal audit recommendations made in 2016/17, 2017/18 and 2018/19 which were being addressed (or had not been addressed) at the time of the previous review of recommendations (in June 2020).

Status	Number of Recommendations			Total
	Priority 1	Priority 2	Priority 3	
Issue addressed	2	15	12	29
Issue being addressed	1	36	23	60
Issue not yet addressed	2	6	4	12
Issue no longer applicable - not cost effective	-	1	1	2
Issue integrated in recommendation in more recent audit	-	1	-	1
Total	5	59	40	104

The agreed audit objective was therefore to confirm that the internal audit recommendations are being implemented.

Council agreed that an Action plan be developed to address the outstanding recommendations, with Audit committee overseeing the progress. The Action Plan was presented to Audit Committee in September 2021.

Prior Year Recommendations (PYR) Action Plan

The Action Plan is currently being progressed in terms of monitoring and reviewing progress of Prior Year Recommendations.

A number of outstanding PYR have been progressed the quarter, with a significant number be completed in Quarter 4 21/22, and some running into Quarter 1 22/23.

In terms of a high level summary per Service/Directorate area,

- Finance – 9 issues addressed in Finance, 19 currently being addressed, with completion expected in Quarter 4 21/22.
- Corporate – 2 issued addressed, 15 being progressed, with potentially a few running into 2022/23.
- Environmental Services – 10 issues addressed, 5 being progressed with an estimated completion date of March 2022, a further 5 being progressed as part of the harmonisation of Terms and Conditions project, estimated timescale, April 2022, 2 issues

being progressed by May 2022, and a further 2 pending software developer issues.

- Leisure and Development – 2 issues addressed, 10 priorities being progressed Quarter 4 21/22, and Quarter 1 21/22 (pending decisions and COVID implications), 6 priorities overlap with Finance in terms of Capital Projects.

Further details and breakdown of this information is available on Members request.

The Director of Corporate Services advised the full excel report would be circulated to Elected Members and placed on the Members' Portal.

Recommendation

It is recommended that Audit Committee note the Quarterly Progress report as at December 2021.

11. ANTIFRAUD BRIBERY AND CORRUPTION POLICY REVIEW

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

Purpose of Report

To present an update on the Antifraud Corruption and Bribery Policy, and recommend approval of the updates suggested.

Background

Causeway Coast and Glens Borough Council is committed to sound governance arrangements. In managing its arrangements and responsibilities, the Council, as a public body accountable to the taxpayer, is determined to ensure proper accountability and probity in delivering its stated business aims and objectives.

Council adopted the current Antifraud, Corruption and Bribery Policy in June 2015. At the same time, it adopted the Whistleblowing Policy. Members will be aware that the Whistleblowing Policy was revised and renamed in December 2020, becoming the Raising Concerns Policy.

A review has been carried out regarding the Antifraud, Corruption and Bribery Policy. The procedure remains the same in terms of process, however there have been some changes in personnel/job titles therefore the report has been update to reflect.

The relevant sections of the Policy which have been updated include the following and are highlighted in yellow in Appendix 1.

Cover page

Updated with CCGBC Logo, Version Number, Date of Screening Policy, Date Adopted by Council, Date Policy Revised

Page 6 – Mayor

Page 7,8,12,15 – Title change “Director of Performance” with “Director of Corporate Services”

Page 7 – Update “Whistleblowing Policy” with “Raising Concerns Policy”

Page 10 – Update contact details

Recommendation

It is recommended that the Causeway Coast and Glens Borough Council approves and adopts the Updated Antifraud, Bribery and Corruption Policy as set out above and in Appendix 1.

The Audit, Risk and Governance Manager clarified a complete review of AntiFraud, Bribery and Corruption Policies to ensure would be undertaken to ensure conforming with best practices.

In response to Councillor Watton, the Audit, Risk and Governance Manager clarified the new terminology.

AGREED – to recommend that Council approve and adopt the Updated Antifraud, Bribery and Corruption Policy as set out above and in Appendix 1.

12. MATTERS FOR REPORTING TO PARTNERSHIP PANEL

There were no matters for reporting to the Partnership Panel.

13. CORRESPONDENCE

13.1 NIAO Annual Audit Letter 2019/20

Copy circulated.

The Director and Local Government Auditor advised the Annual Audit Letter from 2019/20 Audit completed and signed July 2021.

The Annual Audit Letter summarises the findings of the Audit and conclusion of the Audit. In addition there are additional matters including commentary on absenteeism levels. The correspondence will be published on Council’s website and will shortly be issuing the Annual Audit Letter coming from the 2020/21 Audit.

MOTION TO PROCEED ‘IN COMMITTEE’

Proposed by Councillor McAuley
Seconded by Councillor Anderson 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*'.

14. CORPORATE RISK MATRIX

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

The Director of Corporate Services advised the report illustrates the map following the Risk Management Strategy 1-5 likelihood and 1-5 impact, populated Risk Management Strategy. The Matrix is brought to Senior Leadership Team and detailed discussion regarding input and ranking takes place.

Top 5 risks, red, amber and green; inherent risk and after applying mitigating measures what the residual risk is.

The Director of Corporate Services requested feedback on whether Committee agree with ranking of the risks, and associated review mitigation actions, any further risks that should be on, or are there risks that should be in a different position on the table.

Councillor McQuillan queried Reputation as a red risk he considered it excessive and not the same level as the finance risk which was also red.

The Director of Corporate Services clarified the risk had come from a number of areas, one negative PR issue may cause a significant reputational risk, and the rating was to reflect the potential likelihood and impact. In terms of the evidence and available information, the probability of occurring was medium to high and impact medium to high based on experience and she hoped to see the likelihood and impact reducing in the near future.

The Chair advised the issue could be considered every Quarter with a view to downgrading.

15. LEGAL CASES ACTIVITY

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

Introduction

The purpose of this report is to identify potential future liabilities and areas of concern, and provide Members with a Quarterly update on the Legal cases activity, which are being dealt with "in-house" including the number of active legal cases, split between Directorate, the number of new cases, and the number of closed cases.

Position as at December 2021

Period Covered: 14/09/2021 – 29/11/2021

(2nd column Period Covered 01/06/2021 – 13/09/2021)

Number of cases open	12	16
Environmental Services	/	1
Leisure & Development	3	2
Corporate Policy & Resources	8	10
Finance	/	/
Planning	1	2
Call-Ins	/	1
Number of cases closed	1	TBC
Environmental Services	/	/
Leisure & Development	1	/
Corporate Policy & Resources	/	1
Finance	/	/
Planning	/	/
Call-Ins	/	/

The above figures do not include First Registrations (Appendix 1 circulated) and Car Parks (Appendix 2 circulated), General advice sought from the Legal Services Team and Legal cases which are being dealt with by External providers.

Recommendation

It is recommended that Audit Committee note the Legal Cases Activity Report.

16. WHISTLE BLOWING /FRAUD

The Audit, Risk and Governance Manager advised there were no new updates or incidents to report in this Quarter.

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

There were no matters of Any Other Relevant Business.

18. DATE OF NEXT MEETING – WEDNESDAY 9TH MARCH 2022 AT 7PM

MOTION TO PROCEED '*IN PUBLIC*'

Proposed by Councillor Anderson
Seconded by Councillor Watton and

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

This being all the business the Chair thanked everyone for their attendance and the meeting concluded at 8.31PM.

Chair

