

**AUDIT COMMITTEE MEETING HELD  
WEDNESDAY 12 MARCH 2025**

**Table of Recommendations**

<b>No</b>	<b>Item</b>	<b>Summary of key Recommendations</b>	<b>Estimated Timescale for completion</b>
<b>1.</b>	Apologies	<b>Alderman McAuley, Councillors Callaghan, Chivers, McQuillan Schenning and Storey.</b>	
<b>2.</b>	Declarations of Interest	<b>None</b>	
<b>3.</b>	Minutes of Audit Committee Meeting held Wednesday 11 December 2024	<b>Confirmed as a correct record</b>	
<b>4.</b>	Terms of Reference Audit Committee	<b>Noted</b>	
<b>5.</b>	Northern Ireland Audit Office Reports		
<b>5.1</b>	Northern Ireland Audit Strategy	<b>Noted</b>	
<b>6.</b>	Direct Award Contracts	<b>Noted</b>	
<b>7.</b>	Correspondence		
<b>7.1</b>	NIAO Fraud Assessment Questionnaire 2024-25 - completed assessment	<b>Noted</b>	
<b>8.</b>	Matters for reporting to Partnership Panel	<b>None</b>	
	<b>'In Committee (Items 9-15 inclusive)</b>		
<b>9.</b>	Internal Audit (Causeway Coast and Glens Borough Council) Reports		

<b>No</b>	<b>Item</b>	<b>Summary of key Recommendations</b>	<b>Estimated Timescale for completion</b>
<b>9.1</b>	Fuel Stamp Duty	<b><i>Noted</i></b>	
<b>10.</b>	Internal Audit (CavanaghKelly) Reports		
<b>10.1</b>	Environmental Services	<b><i>Noted</i></b>	
<b>10.2</b>	Corporate Health and Safety	<b><i>Noted</i></b>	
<b>11.</b>	5 Year Peer Review of Internal Audit	<b><i>Noted</i></b>	
<b>12.</b>	Prior Year Recommendations	<b><i>Noted</i></b>	
<b>13.</b>	Absenteeism Report (Quarter 3)	<b><i>Noted</i></b>	
<b>14.</b>	Corporate Risk Matrix and Register	<b><i>Noted</i></b>	
<b>15.</b>	Raising Concerns/Fraud	<b><i>None</i></b>	
<b>16.</b>	Any Other Relevant Business (notified in accordance with Standing Order 12(o))	<b><i>None</i></b>	
<b>17.</b>	Date of Next Meeting – Wednesday 18 June 2025	<b><i>Received</i></b>	<b><i>18 June 2025</i></b>

**MINUTES OF THE PROCEEDINGS OF THE MEETING OF  
THE AUDIT COMMITTEE MEETING  
HELD IN THE COUNCIL CHAMBER AND VIA VIDEO CONFERENCE ON  
WEDNESDAY 12 MARCH 2025 AT 7.03PM**

**In the Chair:** Councillor Jonathan McAuley

**Members Present:** Alderman Callan (R), Fielding, Hunter (R), Stewart  
Councillors N Archibald (R), Huggins, Mairs, McGurk (R), MA  
McKillop (R), McMullan, Stirling (R), Wisener

L Mitchell, Independent Member

**Officers Present:** M Quinn, Director of Corporate Services  
A McPeake, Director of Environmental Services (R)  
D Wright, Chief Finance Officer (R)  
A Ruddy, Audit, Risk & Governance Manager  
S Chambers, Risk Officer and Assistant Internal Auditor  
S Duggan, Civic Support & Committee & Member Services Officer

**In Attendance:** P O'Sullivan, Audit Manager, Northern Ireland Audit Office  
C McHugh, Senior Manager, CavanaghKelly

A Lennox, ICT Officer  
Press 1 no. (R)

**Key:** (R) = Remotely in attendance

**Substitutions:** Alderman Fielding substituted for Councillor Callaghan.  
Councillor MA McKillop substituted for Councillor Schenning.  
Councillor Stirling substituted for Alderman McAuley.

The Director of Corporate Services undertook a roll call.

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

## **1. APOLOGIES**

Apologies were recorded for Alderman McAuley, Councillors Callaghan, Chivers, McQuillan Schenning and Storey.

## **2. DECLARATIONS OF INTEREST**

There were no declarations of interest.

### **3. MINUTES OF AUDIT COMMITTEE MEETING HELD WEDNESDAY 11 DECEMBER 2024**

Copy, previously circulated.

The Minutes of the Audit Committee meeting held Wednesday 11 December 2024 were confirmed as a correct record.

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

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

#### **Purpose of Report**

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

#### **Terms Of Reference 2024/25**

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 HMT Guidance and CIPFA Best Practice Guidance.

We have reviewed the terms of reference for the Audit Committee in line with the updated guidance, tailored, where appropriate for Causeway Coast and Glens Borough Council.

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

It is recommended that the Audit Committee approve the Terms of Reference attached.

Independent Member referred to paragraph 47 referring to the attendance of the Chief Executive at all Committee meetings. She stated that it was a practice at this point in time, the Chief Executive only attends once a year, which was acceptable and whether that would be considered in the next review of the Terms of Reference.

The Director of Corporate Services advised that could be taken on board with the review of the new Global Internal Auditing Standards which come into operation on 1 May 2025.

Committee NOTED the report.

### **5. NORTHERN IRELAND AUDIT OFFICE REPORTS**

#### **5.1 NORTHERN IRELAND AUDIT STRATEGY**

Report, previously circulated, was presented by Audit Manager, Northern Ireland Audit Office.

Audit Manager, Northern Ireland Audit Office (NIAO) presented the Audit Strategy 2024-2025, advised Council on how they intend to carry out the audit. It set out the concepts and materiality used, £1.7 million for this financial year. Audit Manager, NIAO stated three significant risks, one of which management override controls of standard and two others that related to the Council. He advised that over the last couple of years it had to do with procurement, management of land and buildings, and there had been improvements over the last number of years. Audit Manager, ~~Northern Ireland Audit Office~~ NIAO referred to the audit timetable, the audit team and estimated audit fee for this year.

Committee NOTED the report.

## **6. DIRECT AWARDS CONTRACT**

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

### **Background**

Causeway Coast and Glens Borough Council approved an updated Procurement Policy in November 2023.

### **Detail**

The revised policy had addressed 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 (previously circulated) 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 April 2024 and these are listed below, it should be noted that eight of these required Council approval at the point of award which was granted, there have been four DAC's awarded since the last Audit Committee in December.

Independent Member stated she was pleased to see the revised Direct Award Contract procedure had been developed. Independent Member sought background as to the difficulties experienced surrounding the Insurance DAC.

The Chief Finance Officer (CFO) stated Council had an Insurance tender with a number of other Councils. The tender itself came under a challenge and the procuring authority decided they would not be able to complete in time to have insurance in place for the 1<sup>st</sup> April due to the challenge. The CFO advised Council was left with no choice to go with the incumbent broker and engaged their services for a further year to put insurance in place and Direct Award Contract on that basis. The CFO advised this was the same fee as the previous year and considered a reasonable approach.

Committee NOTED the report.

## **7. CORRESPONDENCE**

### **7.1 NIAO FRAUD ASSESSMENT QUESTIONNAIRE 2024-25 – COMPLETED ASSESSMENT**

The Director of Corporate Services reported that the NI Fraud Assessment Questionnaire 2024-25 was submitted and advised the questionnaire was available upon request.

Committee NOTED the update.

## **8. MATTERS FOR REPORTING TO PARTNERSHIP PANEL**

There were no matters for reporting to the Partnership Panel.

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

Proposed by Councillor Huggins

Seconded by Councillor Mairs and

**AGREED** – that Audit Committee move '*In Committee*'

#### **\* Press left the meeting at 7.13pm.**

***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*'.

## **9. INTERNAL AUDIT (CAUSEWAY COAST AND GLENS BOROUGH COUNCIL) REPORTS**

### **9.1 FUEL STAMP DUTY**

Confidential report by virtue of 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 Audit Risk and Governance Manager.

The Audit, Risk and Governance Manager advised of the Fuel Stamp Scheme within the borough that allowed ratepayers or those on a low income earning bracket to save across the year to smooth out the cost of annual fuel costs. She stated the Scheme is currently delivered by Limavady Community Development Initiative (LCDI).

Audit Risk and Governance Manager drew Committees attention to Page 3, overall a Satisfactory Level of Assurance had been awarded, this means that there is a satisfactory system of governance and risk management control. The Audit, Risk and Governance Manager drew Committees attention to the recommendations contained within Section 6. Three, at a medium level and two low level. The first recommendation in relation to a signed contract by both parties. The second recommendation in relation to KPI's, following on from issue 2, evidence of meetings that Council had with LCDI, formalising the current arrangement.

Audit Risk and Governance Manager stated a recommendation for reporting to the Chamber in relation to how the Fuel Scheme was operating and that would better inform some of the decisions within the Chamber, where particularly the Council should focus their resources in relation to the uptake for this scheme. A final recommendation to review the arrangement on an annual basis to make sure that it was achieving the objectives, was fit for purpose and to ensure compliance with the terms and conditions of that contract.

Committee NOTED the report.

## **10. INTERNAL AUDIT (CAVANAGHKELLY) REPORTS**

### **10.1 Environmental Services**

Confidential report was previously circulated, and presented by Senior Manager, CavanaghKelly.

CavanaghKelly stated a Satisfactory Level of Assurance. They looked at complaints around public health, housing, dog attacks, stray dogs and the approach for planning and managing inspections.

Senior Manager, CavanaghKelly drew Committees attention to Page 3 Executive Summary, 3 low level recommendations. The recommendations were around ensuring TASCMI was fully up to date at all times with what was happening with each activity; Recommending that management run reports from the system to monitor the status of every action. Senior Manager, CavanaghKelly advised there would be a move to a new module within Task only for environmental health and recommended every effort was made to try and identify ways to digitalise more. She advised Management were content and would implement the recommendations.

Committee NOTED the report.

### **10.2 Corporate Health and Safety**

Confidential report was previously circulated, was presented by Senior Manager, CavanaghKelly.

Senior Manager, CavanaghKelly referred Committee to the risks considered to ensure there was a proper Health and Safety Policy and Procedures in place and that risk assessments were being carried out, training was provided to staff, looked at health and safety inspections, how incidents and accidents were being recorded and reported and considered. Senior Manager, CavanaghKelly advised overall a Satisfactory Level of Assurance, a lot of good practice and



improvement in relation to risk assessments and training, although this was ongoing and more improvement would take place.

Senior Manager, CavanaghKelly advised the recommendations were low level, two medium level. The low level recommendations in relation to updating the Health and Safety Policy, risk assessments, that she was pleased with all the areas they went out to view, risk assessments were there, completed, and updated. Senior Manager, CavanaghKelly recommended a register of risk assessments, in each area was maintained. Around training a recommendation to inform ODHR of all training, that it was centralised, and kept up to date and inform ODHR of all training needs going forward so that there can be better budget planning around health and safety training.

Senior Manager, CavanaghKelly made a recommendation in relation to inspections. As a result of inspections, actions would be identified and recommendations made, a recommendation that a central database of those actions be kept by the Health and Safety team and on a quarterly basis, inform Directors of outstanding actions, recommending that it was more formalised.

Senior Manager, CavanaghKelly stated a recommendation around investigations, accidents and incidents being reported and recorded on the system, but in some instances it was not easy to see the level of detail that went into investigations, a standard template needs to be completed and was not always being completed and uploaded onto the system. Senior Manager, CavanaghKelly recommended that the form was consistently completed by the officers and put on the system in order that the Corporate Health and Safety team had proper oversight and could provide advice and guidance.

Independent Member stated she was pleased to see a Satisfactory Assurance and the findings that had been recorded in the report were of a minor nature.

Councillor McGurk stated she considered some items serious and advised she was happy to see actions being brought back to Directors. Councillor McGurk queried whether Council considered undertaking an accreditation of their Health and Safety management system, which would look at annual audits and established accreditation such as ISO 45001 or ISO 18001.

The Director of Corporate Services confirmed that was something they could take back and build in, as a consideration as part of the recommendations.

Councillor McGurk referred to the corrective actions, the building block of health and safety management systems was continually reviewing and improving. Councillor McGurk considered that would help improve the standard and should be considered.

Committee NOTED the report.

## **11. 5 YEAR PEER REVIEW OF INTERNAL AUDIT**

Confidential report previously circulated, presented by Audit, Risk and Governance Manager.

Audit, Risk and Governance Manager referred to the proposal to the audit committee that Council would take part in a peer review with another Council. As part of the exercise Causeway Coast and Glens Borough Council undertook the review for Mid Ulster District Council. And for Causeway Coast and Glens Borough Council, Lisburn and Castlereagh undertook the review of this Council's Internal Audit service.

Audit, Risk and Governance Manager highlighted page 4, that Council was fully compliant in 10 of the standards and generally compliant in 2 of the standards. Overall, a positive and reassuring result. Appendix 1, page 30 contained 3 recommendations arising, all were accepted and would be considered.

Audit, Risk and Governance Manager stated the first recommendation was in relation to the completion of a declaration of interest for each assignment completed by the audit team. The second recommendation in relation to reporting lines and how the position of Internal Audit team may be compromised in relation to its perceived independence. The Audit, Risk and Governance Manager clarified she currently reported into the Director of Corporate Services for admin purposes only, and clarified she did not feed into any current management decisions, that she determined the direction of any Internal audit work or activity undertaken. Audit, Risk and Governance manager stated there were occasions where SMT were advised it would be inappropriate to comment on anything of a management nature within the Council, but that was a recommendation that could be considered going forward.

Audit, Risk and Governance Manager advised the third recommendation within the annual assessment was to complete it annually, because there was very little to no change year on year, it was not documented; the recommendation would be taken on board.

Independent Member congratulated the Audit, Risk and Governance Manager on the outcome of the report, it was demonstrating that internal Audit was fully compliant, most of the standards being applied and the recommendations minor issues to be taken forward and the report was reassuring.

Committee NOTED the report.

## **12. PRIOR YEAR RECOMMENDATIONS**

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 Director of Corporate Services.

### **Purpose of Report**

The purpose of this report is to provide Members with an update in terms of progress made/being made in relation to recommendations made in Previous Internal Audits.

### **Background**

All outstanding Internal Audit Recommendations are summarised on the attached schedule (Appendix 1, previously circulated), which provides details on the position as at March 2025.

Recommendations which have now been fully implemented, since the last update to Committee, are coloured green. Recommendations which are currently being addressed and scheduled to be complete by June 25 are coloured yellow.

Following every Audit committee meeting, the schedule is updated to include the most recent recommendations from Internal Audit Reports presented at that committee.

This schedule is circulated to SMT monthly, with an update requested, and considered at SMT on a quarterly basis, prior to Audit Committee.

SMT will continue to progress, monitor and review the issues being addressed to ensure these are completed in a timely manner.

### **Current Position**

During the period from December to date, significant progress has been made, with a total of 11 prior year recommendations and 9 current year implemented, with 19 outstanding prior year recommendations due to be completed by June 2025.

### **Recommendation(s)**

**It is recommended** that the Audit Committee recommends to Council to note the Prior Year Recommendations Progress Report.

The Director of Corporate Services illustrated the tables within the report.

Committee NOTED the report.

## **13. ABSENTEEISM 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 Director of Corporate Services.

### **Purpose of Report**

The purpose of this report is to provide Members with Quarter 3 (1 October 2024 to 31 December 2024) information regarding Absenteeism throughout the Council.

### **Background**

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

The ODHR team 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 and referrals for Ill Health Retirement.

### **Performance Improvement 2024/2025**

**Progress to date – Quarter 3** (1 October 2024 to 31 December 2024)

#### **Outputs**

Details previously circulated.

#### **Target Outcomes**

Details previously circulated

### **Quarter 3 Performance Against Targets**

Table 1, previously circulated, Quarter 2 Performance Against Targets and in-Year Comparisons

### **Analysis of Quarter 3 Data**

Table 2, previously circulated, Analysis of Absenteeism Data

Table 3, previously circulated, Top 5 reasons for Absence

Table 4 – Analysis of Stress and Stress Related Absences

Table 5 - Analysis of the Cost of Absence

Table 6 – Analysis of exits due to Ill Health Retirement / Capability

Table 7 - Analysis of the Westfield claims against each of the available benefits

Table 8 – Analysis of policy holders and claims submitted to Westfield

This quarterly report will continue to be provided to Audit Committee.

### **Recommendation**

It is recommended that Council notes the report presented.

The Director of Corporate Services presented the quarterly update of absenteeism report, which was one of Council's key performance indicators. The Director of Corporate Services referred to targets within the table on Page 3, a reduction on the comparative figures from last year, on target this year with a decrease both on the number of days lost through sickness absence and the number of days lost to long term absence. The Director of Corporate Services drew Committees attention to the new analysis of Westfield Health, the system implemented last year.

Committee NOTED the report.

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

Confidential report 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 Director of Corporate Services.

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

This report compares the December risk register to the March risk register documenting the escalation of some risks whilst other risks facing the Council are unlikely to materialise.

##### **Background**

This quarter the senior management undertook a comprehensive review to identify and assess the main risks that could prevent the Council from realising its objectives. Following the review mitigating actions have also been reviewed to ensure that these risks are managed to an acceptable level.

The goal of risk management is to manage these risks to an acceptable level, not to eliminate risk completely. When risks are managed effectively, our objectives and priorities are more likely to be achieved.

The table, previously circulated, aims to compare the December risk matrix to the March risk matrix seeking to highlight the impact the external environment has had on the key business of Council.

##### **Proposals**

Agreement of the selection of the changes as proposed in paragraph 2.1 to paragraph 2.3 to the Corporate Risk Register are presented to the Audit Committee for more detailed discussion and agreement.

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

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

The Director of Corporate Services referred to the Risk Internal Audit report and took on board the recommendations included within that. The Director drew Committee's attention to table 2.3, the movement on the Corporate Risk Register from December through to March with detail of the changes throughout the report to the final Red Amber Green Map.

Committee NOTED the report.

#### **15. RAISING CONCERNS/FRAUD**

Audit, Risk and Governance Manager advised there were no updates and no new incidents to report.

#### **MOTION TO PROCEED '*IN PUBLIC*'**

Proposed by Councillor Huggins  
Seconded by Councillor Wisener and

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

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

There were no items of Any Other Relevant Business.

#### **17. DATE OF NEXT MEETING – WEDNESDAY 18 JUNE 2025**

Audit Committee NOTED the date of the next meeting.

There being no further business the meeting concluded at 7.39pm.

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Chair