



<b>Title of Report:</b>	<b>Annual Self-Assessment of Audit Committee</b>
<b>Committee Report Submitted To:</b>	<b>Audit Committee</b>
<b>Date of Meeting:</b>	<b>17<sup>th</sup> September 2025</b>
<b>For Decision or For Information</b>	<b>For Decision</b>
<b>To be discussed In Committee</b>	<b>No</b>

<b>Linkage to Council Strategy 2021-2025</b>	
Strategic Theme	Innovation and Improvement
Outcome	Satisfactory – Generally Conforms
Lead Officer	Audit Risk and Governance Manager

<b>Budgetary Considerations</b>	
Cost of Proposal	N/a
Included in Current Year Estimates	<b>YES/NO</b>
Capital/Revenue	Revenue
Code	3601 – Internal Audit
Staffing Costs	Internal staff costs

<b>Legal Considerations</b>	
Input of Legal Services Required	No
Legal Opinion Obtained	No

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

## **1.0 Purpose of Report**

- 1.1 The purpose of this report is to present the Annual Self-Assessment of the performance of the Audit Committee.

## **2.0 Background**

- 2.1 The Northern Ireland Audit Office (NIAO) issued guidance on the 'Effective Audit and Risk Assurance Committees' in March 2025. At the Audit Committee in June 2025, it was agreed by Members that the Audit Risk and Governance Manager would complete the Self- Assessment Checklist contained within the guidance and bring a report back to Audit Committee on the overall compliance of the Audit Committee for Causeway Coast and Glens Borough Council.
- 2.2 Members should note that the guide draws on established best practice and the NIAO's experience working closely with many Audit and Risk Committees across the NI public sector. It examines the role of the Audit and Risk Committees in local government in Northern Ireland in accordance with CIPFA's Position Statement (2022) and how the principles apply to local government bodies in Northern Ireland.
- 2.3 It should be noted that the Self-Assessment Checklist is a comprehensive way for Audit Committees to review their overall effectiveness and is good practice. The checklist is split into three distinct areas: Essential Requirements, Other Good Practice arrangements and Additional Comments/Key Takeaways. The latter two areas are not mandatory.

## **3.0 Points for Consideration by Members**

- 3.1 Causeway Coast and Glens Audit Committee are in the main compliant with the contents of the checklist. Examples of Compliance include:
- The CCGBC Audit Committee reports directly to the full Council rather than another committee.
  - At least one independent member is appointed to the Audit Committee.
  - The Chair is strong and independently minded, displaying a depth of knowledge, skills and experience.
  - Members of Audit Committee strive to be in attendance at each meeting of Audit Committee.
- 3.2 There are areas where CCGBC Audit Committee is not compliant with good practice, and it is important for the Audit Committee to be aware of non-

compliance and accept that these are considered and that the effectiveness of the Audit Committee is not affected. Areas of non-compliance include:

- Consideration should be given to appointing an independent member as Chair of the Audit committee of Council.
- All Audit Committee members should be in attendance at the meeting that the Annual Report and Accounts are being proposed to be signed.
- Audit Committee is satisfied that the Council is managing the Environmental, Social and Governance risks and making appropriate disclosures in line with Greening Government Commitments and Sustaining Reporting Guidance.

3.3 Section 7 of the checklist provides specific good practice to local councils in Northern Ireland see attached in Annex 1.

#### **4.0 Recommendation**

4.1 It is recommended that the Audit Committee notes that the Audit Committee is generally compliant with the contains of the self-assessment and discuss any amendments or improvements to the work of the Audit Committee.

## Annex 1



### Section 7: Council Specific

Reference	Good Practice	Yes/No	Actions/Comments
7.1	Does ARAC report directly to full Council?	Yes	
7.2	Do the Terms of Reference clearly set out the purpose of ARAC?	Yes	
7.3	Do ARAC's terms of reference explicitly address all the core areas including: <ul style="list-style-type: none"> <li>• Maintenance of governance, risk and control arrangements</li> <li>• Financial and governance reporting</li> <li>• Establishing appropriate and effective arrangements for audit and assurance</li> </ul>	Yes	
7.4	Is an annual evaluation undertaken to assess whether ARAC is fulfilling its terms of reference and that adequate consideration has been given to all core areas?	Yes	Audit Committee Performance Report prepared annually
7.5	Where coverage of core areas has been found to be limited, are plans in place to address this?	Yes	PYR tracked, follow up audits conducted
7.6	Is ARAC independent of executive decision-making and able to provide objective oversight?	Yes	
7.7	Does ARAC have sufficient importance in the local council so that its recommendations and opinions carry weight and have influence with the leadership team and those charged with governance?	Yes	
7.8	Has an effective ARAC structure and composition of ARAC been selected? This should include: <ul style="list-style-type: none"> <li>• separation from the executive</li> <li>• an appropriate mix of knowledge and skills among the membership</li> <li>• a size of ARAC that is not unwieldy</li> <li>• consideration as to the inclusion of at least one independent member</li> <li>• consideration as to the independent member chairing ARAC</li> </ul>	Yes	Independent Member appointed to Committee. An elected member chairs the Audit Committee.
7.9	Have independent members appointed to ARAC been recruited in an open and transparent way and approved by the full Council?	Yes	Open recruitment process
7.10	Does ARAC review progress from recommendations arising from NIAO's: <ul style="list-style-type: none"> <li>• annual audit of the accounts; and</li> <li>• performance improvement audit and assessment annual exercise.</li> </ul>	Yes	
Additional comments and key takeaways			