

By Email:

Mr David Jackson
Causeway Coast and Glens Borough Council
Cloonavin
66 Portstewart Road
Coleraine
BT52 1EY

1 December 2025

Dear David,

**CAUSEWAY COAST AND GLENS BOROUGH COUNCIL: IMPROVEMENT AUDIT
AND ASSESSMENT– FINAL AUDIT AND ASSESSMENT REPORT 2025-26**

I certified the improvement audit for the Council with an unqualified opinion on 29 November 2025. In terms of the assessment, I have concluded that the Council is likely to comply with Part 12 of the Local Government Act (Northern Ireland) 2014 (the Act) during 2024-25. No statutory recommendations will be made to the Department this year in respect of the Council nor is there a requirement for a special inspection.

The report sets out the findings and conclusions from our work, it includes the audit and assessment certificate as an Annex. I also attach a copy of the original certificate I have signed. Our audit and assessment procedures may not have brought to light all areas in which improvements could be made and our findings should not be seen as comprehensive in this respect. Responsibility for determining whether they should be implemented, and the effects of such implementation, necessarily rests with management.

This letter and attachments have been copied to the Department for Communities as the legislation requires. I would like to thank you and your staff for the assistance and cooperation we received throughout the audit.

Yours sincerely,



Colette Kane
Local Government Auditor

Audit and Assessment Report 2025-26

Report to the Council and the Department for Communities under Section 95 of the Local Government (Northern Ireland) Act 2014

Causeway Coast and Glens Borough Council
29 November 2025

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We have prepared this report for Causeway Coast and Glens Borough Council's sole use. You must not disclose it to any third party, quote or refer to it, without our written consent and we assume no responsibility to any other person.

1. Key Messages

Summary of the audit

Audit outcome	Status
Audit opinion	Unqualified opinion
Audit assessment	The LGA has concluded that the Council is likely to comply with Part 12 of the Local Government Act (Northern Ireland) 2014 (the Act) during 2025-26.
Statutory recommendations	The LGA made no statutory recommendations
Proposals for improvement	The LGA made no new proposals for improvement

This report summarises the work of the Local Government Auditor (LGA) on the 2025-26 performance improvement audit and assessment undertaken on Causeway Coast and Glens Borough Council. We would like to thank the Chief Executive and his staff, particularly the Performance Improvement Office, for their assistance during this work.

We consider that we comply with the Financial Reporting Council (FRC) ethical standards and that, in our professional judgment, we are independent and our objectivity is not compromised.

Audit Opinion

The LGA has certified the performance arrangements with unqualified audit opinion, without modification. She certifies an improvement audit and improvement assessment has been conducted. The LGA also states that, as a result, she believes that the Causeway Coast and Glens Borough Council (the Council) has discharged its performance improvement and reporting duties, including its assessment of performance for 2024-25 and its 2025-26 improvement plan, and has acted in accordance with the Guidance.

Audit Assessment

The LGA has assessed whether the Council is likely to comply with its performance improvement responsibilities under Part 12 of the Local Government Act (Northern Ireland) 2014 (the Act). This is called the 'improvement assessment'.

In her opinion, the Council is likely to discharge its duties in respect of Part 12 of the Act during 2025-26 and has demonstrated a track record of improvement. The LGA did not exercise her discretion to assess and report whether the Council is likely to comply with these arrangements in future years.

Audit Findings

During the audit and assessment, we identified no issues requiring a formal statutory recommendation under the Act. We made no new proposals for improvement (see Section 3) which represent good practice to assist the Council in meeting its responsibilities for performance improvement. Detailed observations on thematic areas are provided in Annex B.

Status of the Audit

The LGA's audit and assessment work on the Council's performance improvement arrangements is now concluded. By 31 March 2026 she will publish an Annual Improvement Report on the Council on the NIAO website, making it publicly available. This will summarise the key outcomes in this report.

The LGA did not undertake any Special Inspections under the Act in the current year.

Management of information and personal data

During the course of our audit, we have access to personal data to support our audit testing. We have established processes to hold this data

securely within encrypted files and to destroy it where relevant at the conclusion of our audit. We can confirm that we have discharged those responsibilities communicated to you in accordance with the requirements of the General Data Protection Regulations (GDPR) and the Data Protection Act 2018.

Other matters

Sustainability and Climate Change

Under the Climate Change Act (Northern Ireland) 2022, Councils are required to prepare prospective reports on how they are adapting to climate change in the exercise of their functions. The reports are designed to help aid well-informed action to tackle climate change, reduce greenhouse gas emissions, and reduce the impact of climate change.

The first report covers the four-year period beginning January 2026. At present individual councils are at varying stages in their journey toward the NI Executive's target of a 48 per cent reduction in their baseline emissions by 2030.

If Councils are to link climate change and sustainable action to their performance objectives or even as part of their wider continuous improvement arrangements in future years, it will be necessary to consider arrangements to improve, including ensuring adequate resourcing and gathering of accurate data.

Benchmarking

As I have reported in previous years, whilst councils have undertaken work to improve benchmarking, for example by participating in the Association of Public Service Excellence (APSE) Performance Networks, more progress needs to be made by the sector to allow a broader range of functions to be compared to support councils with their General Duty to Improve, in accordance with section 84 of the Local Government (Northern Ireland) Act 2014.

2. Audit Scope

Part 12 of the Act provides all councils with a general duty to make arrangements to secure continuous improvement in the exercise of their functions. It sets out:

- a number of council responsibilities under a performance framework; and
- key responsibilities for the LGA.

The Department for Communities (the Department) has published 'Guidance for Local Government Performance Improvement 2016' (the Guidance) which the Act requires councils and the LGA to follow. Further guidance to clarify the requirements of the general duty to improve was issued by the Department during 2019.

The improvement audit and assessment work is planned and conducted in accordance with the Audit Strategy issued to the Council, the LGA's Code of Audit Practice for Local Government Bodies in Northern Ireland and the Statement of Responsibilities.

The improvement audit

Each year the LGA has to report whether each council has discharged its duties in relation to improvement planning, the publication of improvement information and the extent to which each council has acted in accordance with the Department's Guidance. The procedures conducted in undertaking this work are referred to as an "improvement audit". During the course of this work the LGA may make statutory recommendations under section 95 of the Act.

The improvement assessment

The LGA also has to assess annually whether a council is likely to comply with the requirements of Part 12 of the Act, including consideration of the arrangements to secure continuous improvement in that year. This is called the 'improvement assessment'. She also has the discretion to assess and report whether a council is likely to comply with these arrangements in future years.

The annual improvement report on the Council

The Act requires the LGA to summarise all of her work (in relation to her responsibilities under the Act) at the Council, in an 'annual improvement report'. This will be published on the NIAO website by 31 March 2026, making it publicly available.

Special inspections

The LGA may also, in some circumstances, carry out special inspections which will be reported to the Council and the Department, and which she may publish.

3. Audit Findings

During the audit and assessment no issues were identified that required a formal recommendation under the Act. There were also no issues identified requiring a Proposal for Improvement, which represents good practice to assist the Council in meeting its responsibilities for performance improvement.

Our procedures were limited to those considered necessary for the effective performance of the audit and assessment. Therefore, the LGA's observations should not be regarded as a comprehensive statement of all weaknesses which exist, or all improvements which could be made.

Detailed observations for the thematic areas can be found at Annex B.

4. Annexes

Annex A – Audit and Assessment Certificate

Audit and assessment of Causeway Coast and Glens Borough Council's performance improvement arrangements

Certificate of Compliance

I certify that I have audited Causeway Coast and Glens Borough Council's (the Council) assessment of its performance for 2024-25 and its improvement plan for 2025-26 in accordance with section 93 of the Local Government Act (Northern Ireland) 2014 (the Act) and the Code of Audit Practice for local government bodies.

I also certify that I have performed an improvement assessment for 2025-26 at the Council in accordance with Section 94 of the Act and the Code of Audit Practice.

This is a report to comply with the requirement of section 95(2) of the Act.

Respective responsibilities of the Council and the Local Government Auditor

Under the Act, the Council has a general duty to make arrangements to secure continuous improvement in the exercise of its functions and to set improvement objectives for each financial year. The Council is required to gather information to assess improvements in its services and to issue a report annually on its performance against indicators and standards which it has set itself or which have been set for it by Government departments.

The Act requires the Council to publish a self-assessment before 30 September in the financial year following that to which the information relates, or by any other such date as the Department for Communities (the Department) may specify by order. The Act also requires that the Council has regard to any guidance issued by the Department in publishing its assessment.

As the Council's auditor, I am required by the Act to determine and report each year on whether:

- The Council has discharged its duties in relation to improvement planning, published the required improvement information and the extent to which the Council has acted in accordance with the Department's guidance in relation to those duties; and

- The Council is likely to comply with the requirements of Part 12 of the Act.

Scope of the audit and assessment

For the audit I am not required to form a view on the completeness or accuracy of information or whether the improvement plan published by the Council can be achieved. My audits of the Council's improvement plan and assessment of performance, therefore, comprised a review of the Council's publications to ascertain whether they included elements prescribed in legislation. I also assessed whether the arrangements for publishing the documents complied with the requirements of the legislation, and that the Council had regard to statutory guidance in preparing and publishing them.

For the improvement assessment I am required to form a view on whether the Council is likely to comply with the requirements of Part 12 of the Act, informed by:

- a forward looking assessment of the Council's likelihood to comply with its duty to make arrangements to secure continuous improvement; and
- a retrospective assessment of whether the Council has achieved its planned improvements to inform a view as to its track record of improvement.

My assessment of the Council's improvement responsibilities and arrangements, therefore, comprised a review of certain improvement arrangements within the Council, along with information gathered from my improvement audit.

The work I have carried out in order to report and make recommendations in accordance with sections 93 to 95 of the Act cannot solely be relied upon to identify all weaknesses or opportunities for improvement.

Audit opinion

Improvement planning and publication of improvement information

As a result of my audit, I believe the Council has discharged its duties in connection with (1) improvement planning and (2) publication of improvement information in accordance with section 92 of the Act and has acted in accordance with the Department for Communities' guidance sufficiently.

Improvement assessment

As a result of my assessment, I believe the Council has discharged its duties under Part 12 of the Act and has acted in accordance with the Department for Communities' guidance sufficiently.

In my opinion, the Council has demonstrated a track record of ongoing improvement and I believe that the Council is likely to comply with Part 12 of the Act during 2025-26.

I have not conducted an assessment to determine whether the Council is likely to comply with the requirements of Part 12 of the Act in subsequent years. I will keep the need for this under review.

Other matters

I have no recommendations to make under section 95(2) of the Local Government (Northern Ireland) Act 2014.

I am not minded to carry out a special inspection under section 95(2) of the Act.



Colette Kane
Local Government Auditor
Northern Ireland Audit Office
106 University Street
BELFAST
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29 November 2025

Annex B – Detailed observations

Thematic area	Observations
General duty to improve	<p>The Council has provided an adequate definition of improvement in both the 2025-26 Performance Improvement Plan (PIP) and the 2024-25 Self-Assessment Report, which is based on the Department for Communities (DfC) definition.</p> <p>The Council continues to make progress with regards to putting arrangements in place to select objectives, specifically taking into consideration consultation responses, citizens survey results and recommendations following previous audit reports, to ensure objectives represent a broad cross-section of Council services.</p> <p>The arrangements in place continue to be developed with further use being made of service performance data (and other qualitative data) to measure the performance of its functions which help to inform decision making. Senior Officers are becoming more involved in the development and shaping of objectives. The Council published a document entitled "<i>Identification of Performance Improvement Objectives 2025/26</i>" which provides transparency around the process by which services are prioritised and specific projects for improvement are selected.</p> <p>As key performance indicators (KPIs) continue to be developed across all services, the use of the PERFORM Performance Management Software has improved the efficiency and effectiveness of monitoring and reporting on Performance and Budgets. There has been a significant increase in the diversity and volume of performance data collected, and while the use of PERFORM in the current year has facilitated the output of this data, an expansion in the software's capabilities and wider use by more staff would benefit the Council even further.</p>

Thematic area	Observations
Governance arrangements	<p>The Council has established adequate governance arrangements for performance improvement, and these arrangements are operating effectively to assist in the delivery of the Performance Improvement Plan.</p> <p>The Performance Improvement Policy has been updated, approved and published on the Council's website in February 2025. The policy provides the context for the embedding of the performance improvement culture across the organisation.</p> <p>The Corporate Policy and Resources Committee meets monthly and has overall responsibility for scrutiny, reporting and oversight of the Performance Improvement Plan. The Audit Committee meets quarterly and its role is 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.</p> <p>In addition, the Performance Improvement Officer has weekly update meetings with the Chief Executive. This is an example of good practice and helps embed the culture of performance improvement and showing management are behind continuous improvement.</p>
Improvement objectives	<p>The Council has a total of five improvement objectives for 2025-26 all of which are new in the current year. However, key outcomes from the prior year objectives continue to feed into the 2025-26 performance improvement year.</p> <p>The Performance Improvement Plan including improvement objectives was published in June 2025. Improvement objectives were selected on the basis of a range of factors,</p>

Thematic area	Observations
	<p>including engagement with Elected Members, Senior Management Team, Heads of Service, and consultation with citizens.</p> <p>The Council has demonstrated that the 2025-26 improvement objectives are legitimate, clear, robust, deliverable and demonstrable. Each improvement objective sets out:</p> <ul style="list-style-type: none"> • the link to the Community Plan, the seven aspects of Improvement, and the Corporate Plan; • the Senior Responsible Officer; • why the objective was chosen; • outputs - what they will do in terms of projects and actions; • what improvements citizens are likely to see moving forward; and • outcomes - how they will measure success including baselines and targets where available. <p>Improvement objectives are meaningful and understandable with clear links to service programmes, and the Council has established arrangements to deliver projects and actions to try and secure achievement of its improvement objectives.</p> <p>Council should clearly explain why objectives have not been carried forward. In prior years the self-assessment had a reflective 'assessment and next steps' narrative attached under each objective, but this has not been included in the 2024-25 self-assessment. It would be beneficial to include the future of the PI objectives in the self-assessment going forward.</p>
Consultation	<p>The Consultation exercise was opened in March 2025 and closed on 13th June 2025. Views were sought via an online survey, social media, staff newsletter and the Council website. Council received 91 responses including over 200 separate comments.</p>

Thematic area	Observations
	<p>The results from the performance improvement public consultation showed that the three areas the public would like to see the Council make improvements to are leisure and recreation, parks and open spaces and community services.</p> <p>Objectives relating to leisure and recreation and community services have been included in the plan (objectives 2 and 3). Parks and open spaces have not formed part of the performance improvement plan in the current year despite showing as an area of interest in the consultation. However, it is noted that the performance improvement objectives are identified based on a number of different themes which are outlined in the '<i>Identification of Improvement Objectives 25-26</i>' document, and other areas have been identified across a number of the themes and hence have been selected over Parks and open spaces. This is in line with the identification process.</p>
Improvement plan	<p>The Council's 2025-26 Improvement Plan complies with the legislation and DfC Guidance.</p> <p>The Improvement Plan for 2025-26 was published by the deadline of 30 June 2025. It is available in electronic format on the Council's website and other formats upon request.</p> <p>The purpose of the Improvement Plan is to show how the Council plans to deliver on its duty under legislation for performance improvement. It is transparent, meaningful and clearly sets out how citizens and other stakeholders will be better off as a result. The Council has a clearly signposted section on the website dedicated to Performance Improvement.</p> <p>The Improvement Plan has clearly linked each of the improvement objectives to the underlying projects or programmes and implemented measurable indicators. This makes it easier for the Council to demonstrate improvement at the objective level.</p>

Thematic area	Observations
	<p>The Council may wish to consider making a more readily accessible and digestible version of the plan. Other Councils produce a 'summary plan' - a more succinct and focused version explaining the key objectives and what the Council will do to deliver them. This format has benefits of explaining some more complex objectives via graphics and outcomes which can be difficult to communicate.</p>
<p>Arrangements to improve</p>	<p>The arrangements the Council has in place to secure the achievement of improvement objectives, statutory indicators and ensure the general duty to improve, as required by legislation, are adequate.</p> <p>DfC guidance states that the Council should be able to understand and demonstrate the impact of its arrangements for continuous improvement on the outcome for citizens. The published Performance Improvement Plan (PIP) contains a '<i>What improvements are citizens likely to see moving forward</i>' section in the description of each performance improvement objective (pages 14-20) that outlines the improvement that citizens can hope to benefit from. The PIP goes further and links each performance improvement objective to other key Council strategies in the Corporate Plan and Community Plan (pages 14-20).</p> <p>The use of the PERFORM Performance Management Software has improved the efficiency and effectiveness of monitoring and reporting on Performance and Budgets. There has been a significant increase in the diversity and volume of performance data collected, and while the use of PERFORM in the current year has facilitated the output of this data, an expansion in the software's capabilities and wider use by more staff would benefit the Council even further.</p> <p>The Council could also benefit from increasing the use of complaints data to help identify new areas for improvement for future performance years.</p>

Thematic area	Observations
	<p>From information provided by the Council during the performance improvement audit, we can see that each of the identified performance improvement objectives have a Senior Responsible Officer, realistic timelines and budgets and associated risks have been assessed and mitigated where necessary.</p>
<p>Collection, use and publication of performance information</p>	<p>The Council's 2024-25 Performance Improvement Self-Assessment Report presents the results of the Council's self-assessment in discharging its general duty under Part 12 of the Local Government Act (Northern Ireland) 2014 in relation to performance improvement arrangements.</p> <p>The report also includes:</p> <ul style="list-style-type: none"> - Details of its arrangements in discharging the general duty and governance arrangements (Section C - pages 24-32) - Details of progress against key proposals for improvement following Performance Audits (Section E – pages 45-54) - Self-Assessment against Performance Improvement Objectives for 2024-25 (Section B - pages 7-23) - Assessment of Performance against Self-Imposed Indicators 2024-25 including Benchmarking (Section A - pages 3-6) <p>The self-assessment provides an explanation of performance and how it contributed to the performance improvement objectives, and the steps that the Council intends to take. It is important that the Council continues to build on this progress and ensures that it can clearly demonstrate achievement of improvement over the coming years.</p> <p>We reviewed the published information and the Council has:</p> <ul style="list-style-type: none"> • disclosed its 2024-25 performance in relation to its statutory indicators;

Thematic area	Observations
	<ul style="list-style-type: none"> • included a comparison with previous five years; • provided some explanation and context to performance as well as identifying areas for improvement; and • where appropriate, made performance comparisons against national averages or other councils as these are set across all councils and central government departments report on performance for each council area. <p>During the year an Internal Audit review of the 'Go Succeed' programme was carried out by Belfast City Council (BCC). BCC is responsible for collating the economic development figures for all Councils across NI. The figures are then used as the basis for the Department for the Economy's statutory indicator figures for Economic Development. The Internal Audit review identified that the figures relating to 189 business plan approvals (approximately 7.5 per cent of the total approvals for the year) are not reliable.</p> <p>BCC is undertaking further work on these figures to assess whether some or all of the information can be included in the statistics for economic development.</p> <p>Councils are also required to assess performance in relation to any selected self-imposed indicators and standards, in relation to the general duty to improve. Legislation requires the Council to compare its performance for the 2024-25 year to that of previous years and as far as is practicable, report performance against other councils in the exercise of the same or similar functions. The 2024-25 self-assessment reports on a variety of self-imposed indicators.</p>
Demonstrating a track record of improvement	<p>The Council has reported on the achievement of outcomes in the Self-Assessment Report.</p> <p>Outcomes (Performance Improvement Plan 2024-25)</p>

Thematic area	Observations
	<p>There were five performance improvement objectives identified in 2024-25. Of the five objectives, three were achieved and two were not completely achieved. Two of the objectives that were not achieved do not carry forward into the Performance Improvement Plan for 2025-26 with the rationale being outlined in the 2025-26 Performance Improvement Plan.</p> <p>Indicators (Statutory) There are seven statutory indicators across three service areas (economic development, planning and waste management), of these</p> <ul style="list-style-type: none"> • three indicators where the targets have been met (P1, W1, W2); and • three indicators where the targets have not been met (P2, P3, W3). <p>Where statutory indicators have not been met, Council should add further details into the self-assessment explaining why these have not been met and outline the actions to improve.</p> <p>Indicators (Self-imposed) These standards are set out within the overall corporate performance of the Council. The Council has been proactive in including as much data as is available to allow benchmarking and trend analysis to be as complete as it can be. The Council continues to demonstrate improvement, meeting outcomes and indicators. Where outcomes and indicators are not met, the Council has offered an explanation in their self-assessment of performance.</p> <p>We are therefore content that the Council has sufficiently demonstrated a track record of improvement.</p>

Audit and assessment of Causeway Coast and Glens Borough Council's performance improvement arrangements

Certificate of Compliance

I certify that I have audited Causeway Coast and Glens Borough Council's (the Council) assessment of its performance for 2024-25 and its improvement plan for 2025-26 in accordance with section 93 of the Local Government Act (Northern Ireland) 2014 (the Act) and the Code of Audit Practice for local government bodies.

I also certify that I have performed an improvement assessment for 2025-26 at the Council in accordance with Section 94 of the Act and the Code of Audit Practice.

This is a report to comply with the requirement of section 95(2) of the Act.

Respective responsibilities of the Council and the Local Government Auditor

Under the Act, the Council has a general duty to make arrangements to secure continuous improvement in the exercise of its functions and to set improvement objectives for each financial year. The Council is required to gather information to assess improvements in its services and to issue a report annually on its performance against indicators and standards which it has set itself or which have been set for it by Government departments.

The Act requires the Council to publish a self-assessment before 30 September in the financial year following that to which the information relates, or by any other such date as the Department for Communities (the Department) may specify by order. The Act also requires that the Council has regard to any guidance issued by the Department in publishing its assessment.

As the Council's auditor, I am required by the Act to determine and report each year on whether:

- The Council has discharged its duties in relation to improvement planning, published the required improvement information and the extent to which the Council has acted in accordance with the Department's guidance in relation to those duties; and
- The Council is likely to comply with the requirements of Part 12 of the Act.

Scope of the audit and assessment

For the audit I am not required to form a view on the completeness or accuracy of information or whether the improvement plan published by the Council can be achieved. My audits of the Council's improvement plan and assessment of performance, therefore, comprised a review of the Council's publications to ascertain whether they included elements prescribed in legislation. I also assessed whether the arrangements for publishing the documents complied with the requirements of the legislation, and that the Council had regard to statutory guidance in preparing and publishing them.

For the improvement assessment I am required to form a view on whether the Council is likely to comply with the requirements of Part 12 of the Act, informed by:

- a forward looking assessment of the Council's likelihood to comply with its duty to make arrangements to secure continuous improvement; and
- a retrospective assessment of whether the Council has achieved its planned improvements to inform a view as to its track record of improvement.

My assessment of the Council's improvement responsibilities and arrangements, therefore, comprised a review of certain improvement arrangements within the Council, along with information gathered from my improvement audit.

The work I have carried out in order to report and make recommendations in accordance with sections 93 to 95 of the Act cannot solely be relied upon to identify all weaknesses or opportunities for improvement.

Audit opinion

Improvement planning and publication of improvement information

As a result of my audit, I believe the Council has discharged its duties in connection with (1) improvement planning and (2) publication of improvement information in accordance with section 92 of the Act and has acted in accordance with the Department for Communities' guidance sufficiently.

Improvement assessment

As a result of my assessment, I believe the Council has discharged its duties under Part 12 of the Act and has acted in accordance with the Department for Communities' guidance sufficiently.

In my opinion, the Council has demonstrated a track record of ongoing improvement and I believe that the Council is likely to comply with Part 12 of the Act during 2025-26.

I have not conducted an assessment to determine whether the Council is likely to comply with the requirements of Part 12 of the Act in subsequent years. I will keep the need for this under review.

Other matters

I have no recommendations to make under section 95(2) of the Local Government (Northern Ireland) Act 2014.

I am not minded to carry out a special inspection under section 95(2) of the Act.

A handwritten signature in dark ink, reading 'Colette Kane'. The signature is written in a cursive style with a small 'C' at the start and a long, sweeping underline.

Colette Kane
Local Government Auditor
Northern Ireland Audit Office
106 University Street
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29 November 2025