



January 25th, 2016

Notice Of Meeting

You are invited to attend the Audit Committee Meeting to be held on **Thursday, 28th January 2016** at **2:00 pm** in the .

Councillor P Brown

Councillor C Casey

Councillor C Enright

Councillor T Hearty

Councillor D Hyland

Councillor C McGrath

Councillor M Murnin

Councillor P O'Gribin

Councillor G Sharvin

Councillor Tinnelly

Agenda

- 1) **Apologies and Chairpersons remarks.**
- 2) **Declarations of Interest.**
- 3) **Action Sheet - Minutes of Audit Committee Meeting held on Thursday 29 October 2015, (Copy to follow))**
- 4) **Update Report re: DARD Grant - Ballyholland Community Centre. (Copy circulated)**

Rpt re Ballyholland.pdf

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- 5) **Update Report re: Green Tourism. (Copy to follow)**

NIAO

- 6) **Annual Audit Letter - Down District Council 2014-2015. (Copy circulated)**

Letter from NIAO re Annual Audit Letter for DDC.pdf

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Annual Audit Letter - Down District Council 2014 - 15.pdf

Page 3

- 7) **Report to Those Charged with Governance - Down District Council. (Audit of 2014-15 Financial Statements). (Copy enclosed)**

Item (7) is deemed to be restricted by virtue of Paragraph 3 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014 - Information relating to the financial or business affairs of any particular person (including the Council holding that information) and the public may, by resolution, be excluded during this item of business.

Letter from NIAO re RTTCWG DDC.pdf

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RTTCWG re DDC.pdf

Page 17

8) **Annual Audit Letter - Newry & Mourne District Council 2014-15.
(Copy enclosed)**

[Letter from NIAO re Annual Audit Letter for NMDC.pdf](#)

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[Annual Audit Letter - Newry & Mourne District Council.pdf](#)

Page 42

9) **Report to Those Charged with Governance - Newry & Mourne District Council. (Audit of 2014-15 Financial Statements) (Copy enclosed)**

Item 9 is deemed to be restricted by virtue of Paragraph 3 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014 - Information relating to the financial or business affairs of any particular person (including the Council holding that information) and the public may, by resolution, be excluded during this item of business.

[Letter from NIAO re RTTCWG NMDC.pdf](#)

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[RTTCWG - NMDC.pdf](#)

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10) **Annual Audit Letter - Newry Mourne & Down District Council (Operating in Shadow form) 2014-15) (Copy enclosed)**

[Letter from NIAO re Annual Audit Letter for NMDDC.pdf](#)

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[Annual Audit Letter - Newry Mourne and Down District Council.pdf](#)

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11) **Report to Those Charged with Governance - Newry Mourne & Down District Council (Operating in Shadow Form) (Audit of 2014-15 Statement of Accounts. (Copy enclosed)**

Item 11 is deemed to be restricted by virtue of Paragraph 3 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014 - Information relating to the financial or business affairs of any particular person (including the Council holding that information) and the public may, by resolution, be excluded during this item of business.

[Letter from NIAO re RTTCWG - NM&DDC SHADOW.pdf](#)

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[RTTCWG - NM&DDC SHADOW.pdf](#)

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12) **Annual Audit Letter - Peace III Southern Partnership Joint Committee 2014-15. (Copy enclosed)**

[Letter from NIAO re Annual Audit Letter for Peace III South Pship Joint Cmtee 2014- 15.pdf](#)

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[Annual Audit Letter Peace III Southern Pship Joint Cmtee 2014-15.pdf](#)

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13) Report to Those Charged with Governance - Southern Peace III Joint Committee (Audit of 2014-15 Financial Statements) (Copy enclosed)

Item 13 is deemed to be restricted by virtue of Paragraph 3 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014 - Information relating to the financial or business affairs of any particular person (including the Council holding that information) and the public may, by resolution, be excluded during this item of business.

[Letter from NIAO re RTTCWG - South Peace III Joint Cmttee.pdf](#)

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[RTTCWG re Southern Peace III Joint Committee.pdf](#)

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14) Annual Audit Letter - Newry Mourne and Down Statutory Transition Committee for period ended 19 June 2014. (Copy enclosed)

[Letter from NIAO re Annual Audit Letter for NM&D STC.pdf](#)

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[Annual Audit Letter re NM&D STC.pdf](#)

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15) Report to Those Charged with Governance - Statutory Transition Committee (Audit of 2014-15 Statement of Accounts). (Copy enclosed)

Item 15 is deemed to be restricted by virtue of Paragraph 3 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014 - Information relating to the financial or business affairs of any particular person (including the Council holding that information) and the public may, by resolution, be excluded during this item of business.

[Letter from NIAO re RTTCWG - NM&D STC.pdf](#)

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[RTTCWG - NM&D STC.pdf](#)

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16) Guidance on "The Local Government (Accounts and Audit Regulation) Northern Ireland 2015 (Circular LG 30 2015) (Copy enclosed)

[Circular LG 30 2015 - Guidance on the Local Government \(Accounts and Audit\) Regulations \(NI\) 2015.pdf](#)

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Internal Audit - ASM Limited

17a) Summary Report from ASM Limited. (Copy enclosed)

Item 17(a) is deemed to be restricted by virtue of Paragraph 3 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014 - Information relating to the financial or business

affairs of any particular person (including the Council holding that information) and the public may, by resolution, be excluded during this item of business.

[17a ASM Summary.pdf](#)

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17b) Report from ASM Limited re: Planning. (Copy enclosed)

Item 17(b) is deemed to be restricted by virtue of Paragraph 3 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014 - Information relating to the financial or business affairs of any particular person (including the Council holding that information) and the public may, by resolution, be excluded during this item of business.

[17b ASM re Planning.pdf](#)

Page 170

17c) Report from ASM Limited re: Procurement, Purchasing, Contract Management. (Copy enclosed)

Item 17(c) is deemed to be restricted by virtue of Paragraph 3 or Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014 - Information relating to the financial or business affairs of any particular person (including the Council holding that information) and the public may, by resolution, be excluded during this item of business.

[17c Procurement Purchasing Contract Mgt.pdf](#)

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17d) Programme Management. (Copy enclosed)

Item 17 (d) is deemed to be restricted by virtue of Paragraph 3 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014 - Information relating to the financial or business affairs of any particular person (including the Council holding that information) and the public may, by resolution, be excluded during this item of business.

[17d ASM re Programme Mgt.pdf](#)

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17e) Report from ASM Limited re: Off Street Carparking. (Copy enclosed)

Item 17 (e) is deemed to be restricted by virtue of Paragraph 3 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014 - Information relating to the financial or business affairs of any particular person (including the Council holding that information) and the public may, by resolution, be excluded during this item of business.

[17e ASM re Off Street Car Parking.pdf](#)

Page 218

17f) Report from J McBride Change Manager re: Off Street Carparking. (Copy enclosed)

Item 17(f) is deemed to be restricted by virtue of Paragraph 3 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014 - Information relating to the financial or business affairs of any particular person (including the Council holding that information) and the public may, by resolution, be excluded during this item of business.

[17f J McBride RE Off Street Carparking.pdf](#)

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17g) Report from ASM Limited re: Leisure. (Copy enclosed)

Item 17(g) is deemed to be restricted by virtue of Paragraph 3 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014 - Information relating to the financial or business affairs of any particular person (including the Council holding that information) and the public may, by resolution, be excluded during this item of business.

[17g ASM re Leisure.pdf](#)

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Audit Services Section

18) Progress Report re: Project Plan to establish Risk Management Framework. (Copy enclosed)

[ITEM 1 2016.01.28 AC - Progress Report on implementation of Risk Management Framework.pdf](#)

Page 251

19) Risk Management Policy (Draft 0.1) (Copy enclosed)

[ITEM 2 2016.01.28 Report to Audit Committee Risk Management Policy.pdf](#)

Page 254

20) Corporate Risk Register (CCR) (Copy enclosed)

[ITEM 3 2016.01.28 AC - Report on Corporate Risk Register.pdf](#)

Page 279

21) Review of Implementation of Internal Audit Recommendations. (Copy enclosed)

[ITEM 4 2016.01.28 AC - Review of implementation of IA Recommendations pre 2015-16.pdf](#)

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22) Report of Capital Spend to 31 December 2015 and Management Accounts for 7 Months to 31 October 2015. (Copy enclosed)

Report from Head of Finance re CAPITAL and REVENUE Spend.pdf

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Invitees

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Agenda Item:	
Report to:	<i>Audit Committee</i>
Subject:	<i>Ballyholland Community Centre</i>
Date:	<i>21 January 2016</i>
Reporting Officer:	<i>Edwin Curtis, Director of Strategic Planning and Performance</i>
Contact Officer(s):	<i>Edwin Curtis, Director of Strategic Planning and Performance</i>

<u>Decisions Required</u>	
Report is for noting.	
1.0	<u>Purpose & Background</u>
1.1	<p>The Ballyholland Community Centre received a Rural Development Fund grant from the SOAR programme through the DARD EU funding stream. The project was based around the development of a self sustaining rural community facility. The total value of the grant was £802,325 with match funding from the legacy Newry and Mourne District Council. Originally the project was led by the Community Organisation however due to the extent of the project it was agreed that the Council would assume the role of lead partner. As this project was at the latter end of the funding period within the programme, the schedule was restricted in terms of time frame for completion.</p> <p>The project was completed within the letter of offer period. There were a number of issues raised when the project claims were submitted in relation to procurement for both the capital build and capital items expenditure. The final amount claimed was £781,730.06 which has been paid in full. It must be noted however that the final verification is the responsibility of SEUPB.</p> <p>An investigation was undertaken in relation to the procurement issues and the ineligible expenditure which could not be re-claimed. The relevant action has been undertaken.</p> <p>All matters have now been closed off and the Councils file on this matter has been completed.</p>



Louise Mason FCA
Local Government Auditor

Northern Ireland Audit Office

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Liam Hannaway
Chief Executive
Newry, Mourne and Down District Council
O'Hagan House
Monaghan Row
Newry
Co. Down
BT35 8DJ

5 January 2016

Dear Liam,

Annual Audit Letter – Down District Council - 2014-15

Please find enclosed my Annual Audit Letter which I am required to issue under regulation 13 of the Local Government (Accounts and Audit) Regulations.

Regulation 13 requires a local government body to

- (a) publish the letter; and
- (b) notify the local government auditor of the date of publication.

I would be grateful if you could table this Annual Audit Letter at the next Audit Committee meeting of the Council along with the Report to those charged with governance which Dorinnia Carville has sent to you on 11 December 2015.

I would like to take this opportunity to thank you and your staff for the assistance and co-operation received throughout the audit.

Yours sincerely

A handwritten signature in cursive script that reads 'Louise Mason'.

LOUISE MASON
Local Government Auditor



Annual Audit Letter

Issued by the Local Government Auditor



Down District Council
2014-15

To the Members of
Newry, Mourne and Down
District Council

Louise Mason
Local Government Auditor
Northern Ireland Audit Office
106 University Street
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1. Introduction

I have been designated the Local Government Auditor for Down District Council by the Department of the Environment with the consent of the Comptroller and Auditor General for Northern Ireland.

As an auditor independent of the audited body, I seek to examine that the body has proper arrangements in place to secure economy, efficiency and effectiveness in the use of resources and that public money is properly accounted for.

This report provides a summary of the findings from my 2014-15 audit. The audited body no longer exists due to the implementation of Local Government Reform from 1 April 2015 so the report is issued to the Members of Newry, Mourne and Down District Council which is the relevant successor council.

Local Government Reform

Under the Local Government Act (Northern Ireland) 2014 (The Act) the number of local councils in Northern Ireland reduced from twenty six to eleven on 1 April 2015. Down District Council was amalgamated together with Newry and Mourne District Council into Newry, Mourne and Down District Council.

The Act now forms the legislative framework for Northern Ireland's eleven councils. This includes how decisions are made, how positions of responsibility are shared across political parties, how improvements in the delivery of council functions can be achieved to reflect the needs of local communities, and how effectively and efficiently council services are delivered to people. It provides for statutory governance in councils and introduces a new ethical standards framework which includes a mandatory code of conduct for councillors.

Every aspect of the governance, management and provision of local government services has been impacted. The new councils have now taken the lead in community planning and are expected to deliver high quality services in an effective and efficient manner under a new performance improvement framework. Powers such as planning have transferred from central government to the new councils. The Act also sets out arrangements for the transfer of staff, assets and liabilities to the new councils.

The Local Government (Transitional, Supplementary, Incidental Provisions and Modifications) Regulations (Northern Ireland) 2014 made transitional provision with respect to local government reorganisation including positions of responsibility within the new council for the winding up and final accounts of existing councils.

Newry, Mourne and Down District Council struck the 2015-16 rates and approved business and financial plans in advance of 1 April 2015. As Newry, Mourne and Down District Council was operational to a limited extent during the 'shadow' period, I am required to audit the accounts of this body for the 2014-15 period. This is the subject of a separate letter to the Audit Committee.

As well as additional audit work required in relation to the new councils operating in shadow form and the audit of statutory transition committees in the transitional year of 2014-15, the Act provides that I will undertake improvement audits and assessments each year for each of the new councils. These will specifically entail:

- undertaking improvement audits, to review whether councils have discharged their duties for publishing improvement planning and performance information;
- carrying out improvement assessments, to determine whether councils are likely to comply with legal requirements to make arrangements to secure continuous improvement in the exercise of their functions; and
- reporting on improvement audit and assessment work.

In preparation for this extra work I have been engaging with relevant external stakeholders. I have established a team to manage and develop a best practice audit approach and methodology which will enable my staff to carry out their work with independence, integrity and objectivity, in accordance with the key principles set out in my 'Code of Audit Practice'.

2. Financial Statements

Summary of Audit Findings

Down District Council

The accounts of Down District Council must be prepared in accordance with International Financial Accounting Standards as interpreted for Local Government in the 'The Code of Practice on Local Authority Accounting in the United Kingdom'. This code sets out the accounting treatment and disclosures for all normal transactions of local authorities.

The financial statements were signed by the Chief Financial Officer of Newry, Mourne and Down District Council on 30 June 2015. This is within the statutory timeframe of 30th June. Following the audit, the accounts were revised and re-signed on 28 October 2015 and published on the website of Newry, Mourne and Down District Council on 30 October 2015 in accordance with the regulations.

For the year ended 31 March 2015 I gave the following unqualified opinion on the financial statements.

In my opinion

- the financial statements give a true and fair view, in accordance with relevant legal and statutory requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2014-15, of the financial position of Down District Council as at 31 March 2015 and its income and expenditure for the year then ended; and
- the financial statements have been properly prepared in accordance with the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006 and the Department of the Environment directions issued thereunder.

At the end of the audit I issued a Report to those charged with Governance, addressed to the Chief Executive of Newry, Mourne and Down District Council, on the results of the audit, noting the most significant issues, making recommendations and seeking comments. This report is presented separately to your Audit Committee.

Financial Performance

The Statement of Comprehensive Income and Expenditure of Down District Council shows that during the year ended 31 March 2015 the Council spent £28.3 million on the provision of services. It also received income of £5.7 million.

The major items of expenditure were

- Recreation and sport £8,415,589;
- Tourism £3,023,423;
- Waste collection £3,818,472; and
- Waste disposal £2,842,088.

The major areas of income were

- Recreation and sport £1,437,993;
- Tourism £709,282; and
- Waste collection £519,248.

At 31 March 2015 Down District Council had net non-current assets of £74 million. The majority of these non-current assets are in the land and buildings category. Total loans outstanding were £29.1 million.

At 31 March 2015 Down District Council had usable reserves of £4,621,390 as set out in the table below.

Usable Reserve	£
General Fund	3,366,277
Capital Fund	1,255,113
Total	4,621,390

Legislation¹ placed a duty on the Chief Financial Officer to make arrangements for the proper administration of Down District Council's financial affairs, including the submission to the Council of a report on the adequacy of any proposed financial reserves. The Chartered Institute of Public Finance and Accountancy (CIPFA) and its Local Authority Accounting Panel (LAAP), which includes representatives from UK local authorities and audit institutions, provide guidance on finance and accounting issues relevant to councils. Specific guidance on financing capital expenditure and the

¹ The Local Government Finance Act (Northern Ireland) 2011

establishment and maintenance of local authority reserves and balances is included in both the CIPFA Prudential Code² and a recent LAAP Bulletin³.

² The Prudential Code for Capital Finance in Local Authorities (2011 Edition)

³ LAAP Bulletin 99 *Local Authority Reserves and Balances*, July 2014

3. Governance

The Good Governance Standard for Public Services⁴ sets out the following key principles of good governance. Good governance means

- focusing on the organisation’s purpose and on outcomes for citizens and service users;
- performing effectively in clearly defined functions and roles;
- promoting values for the whole organisation and demonstrating the values of good governance through behaviour;
- taking informed, transparent decisions and managing risk;
- developing the capacity and capability of the governing body to be effective; and
- engaging stakeholders and making accountability real.

Annual Governance Statement

Down District Council is required to conduct a review at least once in a financial year of the effectiveness of its governance framework (including its system of internal control) and to then approve an Annual Governance Statement⁵.

I am required to report if the Annual Governance Statement

- does not reflect compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2014-15;
- does not comply with proper practices specified by the Department of the Environment; or
- is misleading or inconsistent with other information I am aware of from my audit.

I have no inconsistencies to report as a result of my review.

The Council noted the following significant governance issues in its Governance Statement.

- **Reform of Local Government** – From 1 April 2015, under the Reform of Local Government (RLG), the number of Councils in Northern Ireland reduced from the 26 to 11 new Councils, established under the Local Government Act (Northern Ireland) 1972 as amended by the Local Government (Boundaries) Act (Northern Ireland) 2008. From that date the Northern Ireland Executive agreed to transfer some functions currently carried out by NI Government Departments and gave some new responsibilities to the 11 new Councils. The aim was for the new councils to be stringer, more efficient and to deliver more effective services.

The new councils came into existence on 26 May 2014, operating in shadow form until they took over full responsibility for local government on 1 April 2015 when the 26 existing councils ceased to exist. The final accounts for Down District Council are therefore for the

⁴ The Good Governance Standard for Public Services, OPM and CIPFA, 2004

⁵ Local Government (Accounts and Audit) (Amendment) Regulations (NI) 2006 and DOE circular LG/04/08

2014-15 financial year. The Local Government (Transitional, Supplementary, Incidental Provisions and Modifications) Regulations (Northern Ireland) 2014 made transitional provision with respect to local government reorganisation including positions of responsibility within the new council for the winding up and final accounts of the previous councils.

The Local Government Act (Northern Ireland) 2014 introduced the legislative framework for Northern Ireland's 11 new councils and made transitional provisions to provide for the transfer of staff, assets and liabilities from the current 26 councils to the 11 new councils, and from departments transferring functions to the new councils.

- **Financial Pressures** – As in previous years the Local Government sector will be subject to financial pressure over the coming year and on into the medium and longer term. In developing a financial plan out to 2020-21, the Council sought to ensure that it responded strategically to these pressures.
- **Treasury Management** – The Council continues to recognise that the impact of both Local Government Reform, an extensive capital programme and reduction in the near future of key funding streams will require significant further development of its Treasury Management System. The key risks being interest rate, liquidity and refinancing.
- **Capital Programme** – The Council's Capital Programme was updated in February 2014. This programme has now been consolidated into an overall capital programme for the new Council. A combined capital programme will be required to meet the full requirements of the Finance Act and the Prudential Code. There is a need to significantly improve a number of capital planning and delivery processes.
- **Single Status** – Substantial progress was made in the year towards the full completion of the Single Status Implementation Agreement. The Single Status Provision was reversed with a Single Status Reserve being created. The level of the Single Status Reserve was reviewed before December 2014.
- **Residual Waste** – One of the key risks facing the Council (and any future merged Council) is to ensure the selection of an affordable and VFM waste disposal solution. The new Council will have to recognise the importance of making an optimal decision with regard to its long term residual waste treatment needs in respect of the legacy Council of Down and the need to ensure a robust decision making process is put in place. This strategy will of course need to ensure that Drumnakelly Landfill site is satisfactorily filled, capped and maintained.
- **Governance Issues** – There is an issue that the Council may not receive the full grant income for the delivery of the Green Tourism Programme.

Internal Audit

The Local Government (Accounts and Audit) (Amendment) Regulations (NI) 2006 requires councils to maintain an adequate and effective system of internal audit and to conduct a review at least once in a financial year of the effectiveness of its system of internal audit. Down District Council had an in-house Head of Internal Audit and in addition, contracted out a number of internal audits to a private sector firm. A review of the effectiveness of the system of internal audit should be carried out every

five years and I note that the last review was carried out during 2012-13 by the Council and the findings of the review were considered by the Audit Committee.

Audit Committee

It is essential that Members exercise effective scrutiny of the internal control processes and procedures in place within the Council. One way that Members carry out this function is through the Audit Committee. This Committee, which included two independent members, met three times in the year and the agenda items included:

- Review of the corporate risk register;
- Consideration of reports from Council Officers;
- Consideration of the Internal Audit Plan and all Internal Audit reports and recommendations; and
- Consideration of the NIAO Audit Strategy and subsequent outputs from the audit including the Report to those charged with governance and Annual Audit Letter.

4. Proper arrangements

Legislation requires me to be satisfied that proper arrangements have been made for securing economy, efficiency and effectiveness in the use of resources⁶.

My review of Down District Council's arrangements for securing value for money can cover the following ten areas which are referred to in my Code of Audit Practice.

- a) **Financial Planning.** Planning finances effectively to deliver strategic priorities and secure sound financial health.
- b) **Financial Performance.** Having a sound understanding of costs and performance and achieving efficiencies in activities.
- c) **Financial Reporting.** Reliable and timely financial reporting that meets the needs of internal users, stakeholders and local people.
- d) **Procurement.** Commissioning and procuring quality services and supplies that are tailored to local needs and deliver sustainable outcomes and value for money.
- e) **Data to support decision making and manage performance.** Producing relevant and reliable data and information to support decision making and manage performance.
- f) **Good governance.** Promoting and demonstrating the principles and values of good governance.
- g) **Risk.** Managing risks and maintaining a sound system of internal control.
- h) **Natural Resources.** Making effective use of natural resources.
- i) **Asset Management.** Managing assets effectively to help deliver strategic priorities and service needs.
- j) **Workforce Management.** Planning, organising and developing the workforce effectively to support the achievement of strategic priorities.

For 2014-15, I examined the areas of Financial Planning and procurement based on my risk assessment of the Council.

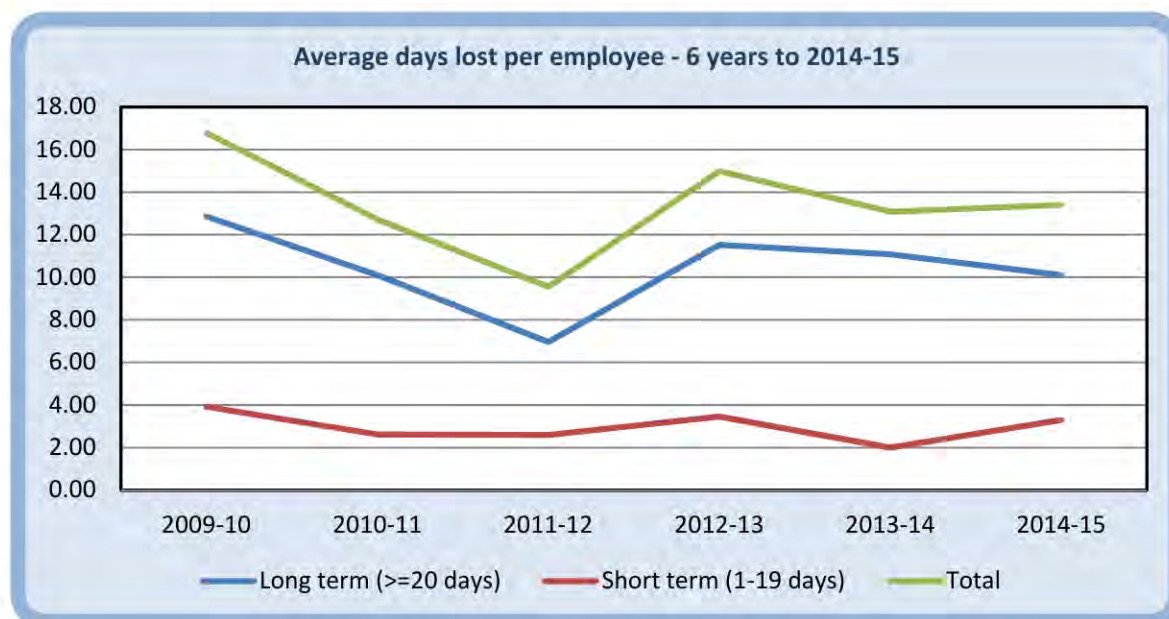
Except for the Council not complying with relevant legislation on the approval of a policy on Minimum Revenue Provisions or with DOE guidance on Investments I am satisfied that Down District Council had in place proper arrangements to ensure economy, efficiency and effectiveness in the use of resources.

⁶ Local Government (Northern Ireland) Order 2005

5. Other Audit Work

Absenteeism

The total absenteeism figure for Down District Council for 2014-15 is 13.4 days. This represents a slight increase of 0.32 days on the previous year. Whilst long term days have decreased in the year from 11.08 days to 10.1 days, I note that short term days have increased from 2 days to 3.3 days and the Council told me the reason for this increase is due to an increase in short term absences for a number of employees. The trend over the years 2009-10 to 2014-15 is shown below.



Joint Committees

Down District Council was a member of:

- Arc21 Joint Committee which was established for the purposes of managing waste. During the year Down District Council advanced £103,433 towards funding the expenditure of the Joint Committee. Arc21 financial statements were certified by me on 29 October 2015 with an unqualified opinion; and
- the Down Rural Area Programme Joint Committee which is the delivery mechanism for the Northern Ireland Rural Development Programme 2007-13. These financial statements were certified by me on 23 October 2015 with an unqualified audit opinion; and
- the North Down, Ards and Down Peace III Joint Committee under which Peace III and INTERREG IVA funding is available from the Special EU Programmes Body. These financial statements were certified by me on 23 October 2015 with an unqualified audit opinion.

Separate annual audit letters are issued to each Joint Committee.

6. Closing Remarks

This letter concerning the 2014-15 audit of Down District Council is addressed to the Members of Newry, Mourne and Down District Council and prepared for the sole use of the latter. No responsibility is taken by auditors to any member or officer in their individual capacity, or to any third party.

The factual accuracy of this Audit Letter has been agreed with the Chief Executive of Newry, Mourne and Down District Council.

Both Down District Council and subsequently Newry, Mourne and Down District Council facilitated the audit in a positive and constructive way. I would like to take this opportunity to express our appreciation for the assistance and co-operation provided.

This letter will be presented to the Newry, Mourne and Down District Council Audit Committee by my staff. I have also asked the Chief Executive to provide a copy to all Members of the Council.

Louise Mason

Local Government Auditor

05 January 2016



Louise Mason FCA
Local Government Auditor

Northern Ireland Audit Office

41

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Mr Liam Hannaway
Chief Financial Officer
Newry, Mourne and Down District Council
Monaghan Row
Newry
BT35 8DJ

19 January 2016

Dear Liam,

Annual Audit Letter: Newry & Mourne District Council 2014-15

Please find enclosed my Annual Audit Letter which I am required to issue under Regulation 13 of the Local Government (Accounts and Audit) Regulations 2006.

Regulation 13 requires a Local Government Body to:

- a) publish the letter; and
- b) notify the local government auditor of the date of publication.

I would be grateful if you would arrange to include this on the agenda of the next meeting of the Council's Audit Committee.

Under the Code of Practice I am required to ensure that all members receive a copy. I would be grateful if you would confirm, in due course, that each member has received a copy.

I would like to take this opportunity to thank you and your staff for the assistance and co-operation received throughout the audit.

Yours sincerely

A handwritten signature in black ink that reads 'Louise Mason'.

LOUISE MASON
Local Government Auditor



Annual Audit Letter

Issued by the Local Government Auditor



Newry & Mourne District
Council

2014-15

To the Members of
Newry, Mourne and Down
District Council

Louise Mason
Local Government Auditor
Northern Ireland Audit Office
106 University Street
Belfast
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1. Introduction

I have been designated the Local Government Auditor for Newry & Mourne District Council by the Department of the Environment with the consent of the Comptroller and Auditor General for Northern Ireland.

As an auditor independent of the audited body, I seek to examine that the body has proper arrangements in place to secure economy, efficiency and effectiveness in the use of resources and that public money is properly accounted for.

This report provides a summary of the findings from my 2014-15 audit. The audited body no longer exists due to the implementation of Local Government Reform from 1 April 2015 so the report is issued to the Members of Newry, Mourne & Down District Council which is the relevant successor council.

Local Government Reform

Under the Local Government Act (Northern Ireland) 2014 (The Act) the number of local councils in Northern Ireland reduced from twenty six to eleven on 1 April 2015. Newry & Mourne District Council was amalgamated together with Down District into Newry, Mourne & Down District Council.

The Act now forms the legislative framework for Northern Ireland's eleven councils. This includes how decisions are made, how positions of responsibility are shared across political parties, how improvements in the delivery of council functions can be achieved to reflect the needs of local communities, and how effectively and efficiently council services are delivered to people. It provides for statutory governance in councils and introduces a new ethical standards framework which includes a mandatory code of conduct for councillors.

Every aspect of the governance, management and provision of local government services has been impacted. The new councils have now taken the lead in community planning and are expected to deliver high quality services in an effective and efficient manner under a new performance improvement framework. Powers such as planning have transferred from central government to the new councils. The Act also sets out arrangements for the transfer of staff, assets and liabilities to the new councils.

The Local Government (Transitional, Supplementary, Incidental Provisions and Modifications) Regulations (Northern Ireland) 2014 made transitional provision with respect to local government reorganisation including positions of responsibility within the new council for the winding up and final accounts of existing councils.

Newry, Mourne & Down District Council struck the 2015-16 rates and approved business and financial plans in advance of 1 April 2015. As Newry, Mourne & Down District Council was operational to a limited extent during the 'shadow' period, I am required to audit the accounts of this body for the 2014-15 period. This is the subject of a separate letter to the Audit Committee.

As well as additional audit work required in relation to the new councils operating in shadow form and the audit of statutory transition committees in the transitional year of 2014-15, the Act provides that I will undertake improvement audits and assessments each year for each of the new councils. These will specifically entail:

- undertaking improvement audits, to review whether councils have discharged their duties for publishing improvement planning and performance information;
- carrying out improvement assessments, to determine whether councils are likely to comply with legal requirements to make arrangements to secure continuous improvement in the exercise of their functions; and
- reporting on improvement audit and assessment work.

In preparation for this extra work I have been engaging with relevant external stakeholders. I have established a team to manage and develop a best practice audit approach and methodology which will enable my staff to carry out their work with independence, integrity and objectivity, in accordance with the key principles set out in my 'Code of Audit Practice'.

2. Financial Statements

Summary of Audit Findings

Newry & Mourne District Council

The accounts of Newry & Mourne District Council must be prepared in accordance with International Financial Accounting Standards as interpreted for Local Government in the 'The Code of Practice on Local Authority Accounting in the United Kingdom'. This code sets out the accounting treatment and disclosures for all normal transactions of local authorities.

The financial statements were signed by the Chief Financial Officer of Newry, Mourne & Down District Council on 25th June 2015. This is within the statutory timeframe of 30th June. Following the audit, the accounts were re-signed on 28th October and published on the website of Newry, Mourne & Down District Council in accordance with the regulations.

For the year ended 31 March 2015 I gave the following unqualified opinion on the financial statements.

In my opinion

- the financial statements give a true and fair view, in accordance with relevant legal and statutory requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2014-15, of the financial position of Newry & Mourne District Council as at 31 March 2015 and its income and expenditure for the year then ended; and
- the financial statements have been properly prepared in accordance with the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006 and the Department of the Environment directions issued thereunder.

At the end of the audit I issued a Report to those charged with Governance, addressed to the Chief Executive of Newry, Mourne & Down District Council, on the results of the audit, noting the most significant issues, making recommendations and seeking comments. That report will be presented separately to your Audit Committee.

The Newry, Mourne and Down District Council Statutory Transition Committee

The Newry, Mourne and Down District Council Statutory Transition Committee (STC), consisting of 6 members from each of Newry & Mourne and Down District Councils, was formed through regulation to ensure that the Newry & Mourne and Down District Council was able to adopt its full range of powers and functions from 1 April 2015. The STC was set up to gather information, consider and advise on matters relevant to moving to the new Council, to prepare a draft budget and to prepare a draft corporate and business plan. The other regulatory role of the STC was to appoint a clerk of the new Council, as well as any other staff it deemed appropriate. Under regulation the STC ceased to exist on 19 June 2014, following the election held in May 2014 to determine the Members of the new Council.

The STC was a statutory local government body and I therefore had responsibility to audit its financial statements, in accordance with the Local Government (Northern Ireland) Order 2005 and

the Local Government Code of Audit Practice. I gave an unqualified opinion on the 2014-15 financial statements of the Newry, Mourne and Down STC.

Financial Performance

The Statement of Comprehensive Income and Expenditure of Newry & Mourne District Council shows that during the year ended 31 March 2015 the Council spent £36.1m on the provision of services. It also received income of £34.8m.

The major items of expenditure were

- Staff Costs of £14.5m ;
- Depreciation of £3.4m

The major areas of income were

- Revenue Grants of £2.6m;
- District Rates of £25.9m

At 31 March 2015 Newry & Mourne District Council had net non-current assets of £66m. The majority of these non-current assets are in the Land & Buildings category. Total loans outstanding were £27.7m.

At 31 March 2015 Newry & Mourne District Council had usable reserves of £3.5m as set out in the table below.

Usable Reserve	£3,556,916
General Fund	3,556,916
Total	3,556,916

Legislation¹ placed a duty on the Chief Financial Officer to make arrangements for the proper administration of Newry & Mourne District Council's financial affairs, including the submission to the Council of a report on the adequacy of any proposed financial reserves. The Chartered Institute of Public Finance and Accountancy (CIPFA) and its Local Authority Accounting Panel (LAAP), which includes representatives from UK local authorities and audit institutions, provide guidance on finance and accounting issues relevant to councils. Specific guidance on financing capital expenditure and the establishment and maintenance of local authority reserves and balances is included in both the CIPFA Prudential Code² and a recent LAAP Bulletin³.

¹ The Local Government Finance Act (Northern Ireland) 2011

² The Prudential Code for Capital Finance in Local Authorities (2011 Edition)

³ LAAP Bulletin 99 *Local Authority Reserves and Balances*, July 2014

3. Governance

The Good Governance Standard for Public Services⁴ sets out the following key principles of good governance. Good governance means

- focusing on the organisation's purpose and on outcomes for citizens and service users;
- performing effectively in clearly defined functions and roles;
- promoting values for the whole organisation and demonstrating the values of good governance through behaviour;
- taking informed, transparent decisions and managing risk;
- developing the capacity and capability of the governing body to be effective; and
- engaging stakeholders and making accountability real.

Annual Governance Statement

Newry & Mourne District Council is required to conduct a review at least once in a financial year of the effectiveness of its governance framework (including its system of internal control) and to then approve an Annual Governance Statement⁵.

I am required to report if the Annual Governance Statement

- does not reflect compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2014-15;
- does not comply with proper practices specified by the Department of the Environment; or
- is misleading or inconsistent with other information I am aware of from my audit.

I have no inconsistencies to report as a result of my review.

The Council noted the following significant governance issues in its Governance Statement.

- Arising out of a fraud in respect of 'waste' in 2011/2012 and previously reported as a governance issue in prior years there remains outstanding a robust solution to monitor vehicle movements. It is considered the only solution that will significantly reduce the risk is the introduction of a telemetry system on vehicles. The new Council of Newry, Mourne and Down has been made aware of this matter.
- During the financial year 2014/2015 there have been two whistle blowing incidents both of which related to absence from work. Investigation showed both reports had substance. This resulted in a number of disciplinary actions and two employees being dismissed.

⁴ The Good Governance Standard for Public Services, OPM and CIPFA, 2004

⁵ Local Government (Accounts and Audit) (Amendment) Regulations (NI) 2006 and DOE circular LG/04/08

- The National Fraud Initiative (NFI) data matching exercise – issued January 2015 produced 477 matches. NFI raised 21 payroll issues and 456 accounts payable issues. These matches will be systematically investigated taking account of the colour indicators flagged by the NFI in respect of the level of risk.
- In January 2015 a theft took place at a Council owned bowling facility. A number of high value items of grounds maintenance equipment (replacement cost £19,000) were stolen. Since this theft new security measures have been implemented to prevent re-occurrence.
- A legal services procurement matter continues to be considered by the Ombudsman.
- An item in respect of a grant from the Department of Agriculture and Rural Development has been investigated. At this stage it is too early to state the likely level of any loss to the Council as the final decision is outside of the Councils control.
- The audit reports produced by Internal Audit have highlighted areas where improvements need to be made. Actions required to address these control weaknesses have been prioritised giving due regard to the risk assessment and to proper and proportional allocations of resources.
- During the year Internal Audit issued 29 Internal Audit reports, with 12 of these reports remaining in draft due to a failure of reply from Council staff. These reports resulted in 5 substantial assurances, 17 satisfactory assurances and 4 with limited assurance.
- The 4 limited assurances apply to Information Technology, Fleet Management, Procurement and Cash handling at a town hall. In all cases the senior managers of the services have been sent the reports and the reports have also been passed onto the incoming ‘internal auditors’. It should be noted some of the services have been adversely affected by the local government reorganisation with ‘key staff’ off sick. In two of the situations outlined a new manager is in place due to reorganisation and/or severance. There has been no loss to the Council in any case although there is a danger if the situation were to persist of reputational damage.
- Absenteeism for 2014/15 (4.9%) has shown a small increase relative to 2013/14 (4.7%). The new Council will need to continue to be proactive in seeking to manage absence.
- The outcome of this year’s financial results, a deficit of £3,036 after using £520,000 to finance capital spend. This has resulted in a decrease in the balance in the General Fund of £3,036 resulting in a balance of £3,556,916. When the Council agreed a budget for 2014/15 a deficit budget of £1,050,000 was agreed.

Newry and Mourne District Council has now been combined with Down District Council and Ballyward which is part of the Banbridge District Council from 01 April 2015. Therefore matters raised in this Corporate Governance Statement will become the responsibility of the new Newry, Mourne and Down District Council.

Local Government Reform

From 1 April 2015, under the Reform of Local Government (RLG), the number of Councils in Northern Ireland reduced from the 26 existing to 11 new Councils, established under the Local Government Act (Northern Ireland) 1972 as amended by the Local Government

(Boundaries) Act (Northern Ireland) 2008. From that date the Northern Ireland Executive has agreed to transfer some functions currently carried out by NI Government Departments and give some new responsibilities to the 11 new Councils. The new councils will be stronger, more efficient and will deliver more effective services.

The new councils came into existence on 26th May 2014, operating in shadow form until they take over full responsibility for local government on 1st April 2015 when the 26 existing councils cease to exist. The final accounts for Newry and Mourne District Council will therefore be for the 2014/15 financial year. The Local Government (Transitional, Supplementary, Incidental Provisions and Modifications) Regulations (Northern Ireland) 2014 made transitional provision with respect to local government reorganisation including positions of responsibility within the new council for the winding up and final accounts of existing councils.

The Local Government Act (Northern Ireland) 2014 introduced the legislative framework for Northern Ireland's 11 new councils and has made transitional provisions to provide for the transfer of staff, assets and liabilities from the current 26 councils to the 11 new councils, and from departments transferring functions to the new councils.

Internal Audit

The Local Government (Accounts and Audit) (Amendment) Regulations (NI) 2006 requires councils to maintain an adequate and effective system of internal audit and to conduct a review at least once in a financial year of the effectiveness of its system of internal audit. The Newry & Mourne District Council had contracted out their Internal Audit. A review of the effectiveness of the system of internal audit was carried out during 2014-15 by the Council and the findings of the review were considered by the Audit Committee.

Audit Committee

It is essential that Members exercise effective scrutiny of the internal control processes and procedures in place within the Council. One way that Members carry out this function is through the Audit Committee. The Audit Committee of Newry & Mourne District Council met 4 times in the year and the agenda items included

- NIAO audit reports;
- internal audit reports;
- risk register review; and
- other relevant business.

4. Proper arrangements

Legislation requires me to be satisfied that proper arrangements have been made for securing economy, efficiency and effectiveness in the use of resources⁶.

My review of Newry & Mourne District Council's arrangements for securing value for money can cover the following ten areas which are referred to in my Code of Audit Practice.

- a) **Financial Planning.** Planning finances effectively to deliver strategic priorities and secure sound financial health.
- b) **Financial Performance.** Having a sound understanding of costs and performance and achieving efficiencies in activities.
- c) **Financial Reporting.** Reliable and timely financial reporting that meets the needs of internal users, stakeholders and local people.
- d) **Procurement.** Commissioning and procuring quality services and supplies that are tailored to local needs and deliver sustainable outcomes and value for money.
- e) **Data to support decision making and manage performance.** Producing relevant and reliable data and information to support decision making and manage performance.
- f) **Good governance.** Promoting and demonstrating the principles and values of good governance.
- g) **Risk.** Managing risks and maintaining a sound system of internal control.
- h) **Natural Resources.** Making effective use of natural resources.
- i) **Asset Management.** Managing assets effectively to help deliver strategic priorities and service needs.
- j) **Workforce Management.** Planning, organising and developing the workforce effectively to support the achievement of strategic priorities.

For 2014-15, I examined the areas of Financial Planning and Procurement based on my risk assessment of the Council.

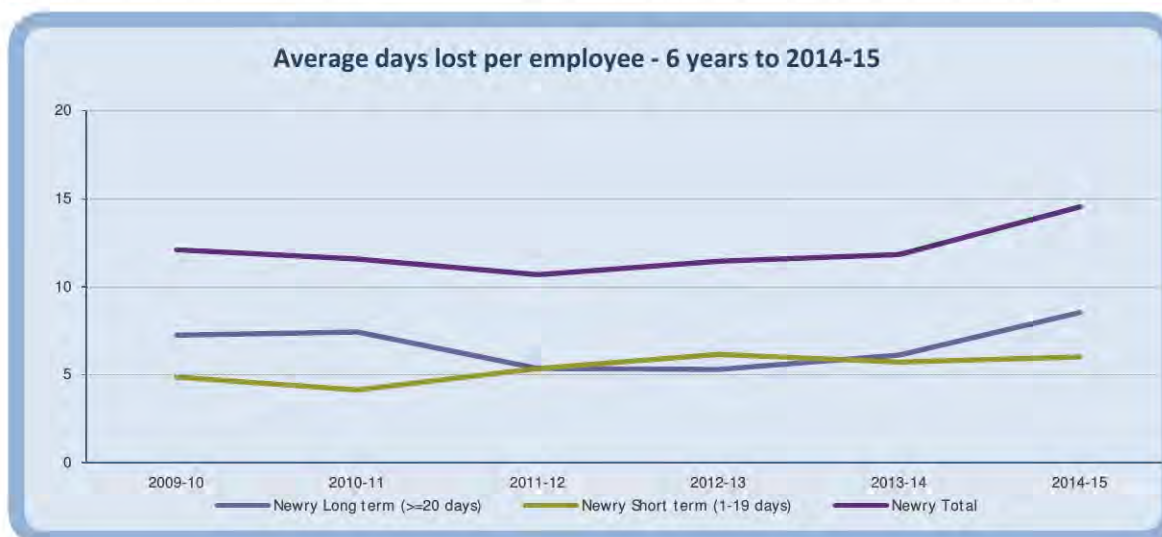
On the basis of my work I am satisfied that the Council had in place proper arrangements to ensure economy, efficiency and effectiveness in the use of resources. I have made some recommendations to the Council and they are included in my Report to those charged with Governance.

⁶ Local Government (Northern Ireland) Order 2005

5. Other Audit Work

Absenteeism

The 2014-15 absenteeism figure for Newry & Mourne District Council is 14.54 days. This represents an increase of 2.7 days on the previous year. The Council has told me that this is due to some serious long term ill health problems. The trend over the years 2009-10 to 2014-15 is shown below.



Joint Committees

The Newry & Mourne District Council was a member of:

- the SWaMP Joint Committee which was established for the purposes of managing waste. During the year Newry & Mourne District Council advanced £55,082 towards funding the expenditure of the Joint Committee; and
- the Southern Organisation for Action in Rural areas (SOAR) Rural Development Joint Committee which is the delivery mechanism for the Northern Ireland Rural Development Programme 2007-13; and
- the Southern Partnership Peace III Joint Committee under which Peace III and INTERREG IVA funding is available from the Special EU Programmes Body.

Separate accounts have been prepared by the Joint Committees and are audited by me. Separate annual audit letters are issued to each Joint Committee.

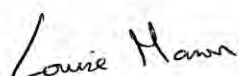
6. Closing Remarks

This letter concerning the 2014-15 audit of Newry & Mourne District Council is addressed to the Members of Newry, Mourne & Down District Council and prepared for the sole use of the latter. No responsibility is taken by auditors to any member or officer in their individual capacity, or to any third party.

The factual accuracy of this Audit Letter has been agreed with the Chief Executive of Newry, Mourne & Down District Council.

Both Newry & Mourne District Council and subsequently Newry, Mourne & Down District Council facilitated the audit in a positive and constructive way. I would like to take this opportunity to express our appreciation for the assistance and co-operation provided.

This letter will be presented to the Newry, Mourne & Down District Council Audit Committee by my staff. I have also asked the Chief Executive to provide a copy to all Members of the Council.



Louise Mason

Local Government Auditor
19 January 2016



Louise Mason FCA
Local Government Auditor

Northern Ireland Audit Office

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Liam Hannaway
Chief Financial Officer
Newry, Mourne and Down District Council
Monaghan Row
Newry
BT35 8DJ

8 January 2016

Dear Liam

Annual Audit Letter 2014-15 – Newry, Mourne and Down District Council (operating in shadow form)

Please find enclosed my Annual Audit Letter for the above which I am required to issue under Regulation 13 of the Local Government (Accounts and Audit) Regulations 2006.

Regulation 13 requires a local government body to:

- (a) publish the letter; and
- (b) notify the local government auditor of the date of publication.

I would be grateful if you would arrange to include these on the agenda of the next meeting of the Council's Audit Committee.

Under the Code of Practice I am required to ensure that all members receive a copy. I would be grateful if you would confirm, in due course, that each member has received a copy.

Yours sincerely

A handwritten signature in black ink that reads 'Louise Mason'.

LOUISE MASON
Local Government Auditor



Annual Audit Letter

Issued by the Local Government Auditor



Newry, Mourne and Down
District Council (operating in
shadow form)

2014-15

To the Members of
Newry, Mourne and Down
District Council

Louise Mason

Local Government Auditor
Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU

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1. Introduction

I have been designated the Local Government Auditor for Newry, Mourne and Down District Council by the Department of the Environment (the Department) with the consent of the Comptroller and Auditor General for Northern Ireland.

As an auditor independent of the audited body, I seek to examine that the body has proper arrangements in place to secure economy, efficiency and effectiveness in the use of resources and that public money is properly accounted for.

This report provides a summary of the findings from my 2014-15 audit. Newry, Mourne and Down District Council was created as a result of legislation as part of the implementation of Local Government Reform and this report is issued to the Members of Newry, Mourne and Down District Council.

Local Government Reform

Under the Local Government Act (Northern Ireland) 2014 (The Act) the number of local councils in Northern Ireland reduced from twenty six to eleven on 1 April 2015. Newry and Mourne District Council was merged with Down District Council to form Newry, Mourne and Down District Council.

The Act now forms the legislative framework for Northern Ireland's eleven councils. This includes how decisions are made, how positions of responsibility are shared across political parties, how improvements in the delivery of council functions can be achieved to reflect the needs of local communities, and how effectively and efficiently council services are delivered to people. It provides for statutory governance in councils and introduces a new ethical standards framework which includes a mandatory code of conduct for councillors.

Every aspect of the governance, management and provision of local government services has been impacted. The new councils have now taken the lead in community planning and are expected to deliver high quality services in an effective and efficient manner under a new performance improvement framework. Powers such as planning and community development have transferred from central government to the new councils. The Act also sets out arrangements for the transfer of staff, assets and liabilities to the new councils.

The Local Government (Transitional, Supplementary, Incidental Provisions and Modifications) Regulations (Northern Ireland) 2014 made transitional provision with respect to local government reorganisation including positions of responsibility within the new council for the winding up and final accounts of existing councils.

Newry, Mourne and Down District Council struck the 2015-16 rates and approved business and financial plans in advance of 1 April 2015. As Newry, Mourne and Down District Council was operational to a limited extent during the 'shadow' period, I am required to audit the accounts of this body for the 2014-15 period.

As well as additional financial audit work required in relation to the new councils operating in shadow form and the financial audit of statutory transition committees in the transitional year of 2014-15, Part 12 of the Act provides that I will undertake performance improvement audits and

assessments each year for each of the new councils. Once Part 12 of the Act has commenced in full, this programme of work will specifically entail:

- undertaking improvement audits, to review whether councils have discharged their duties for publishing improvement planning and performance information;
- carrying out improvement assessments, to determine whether councils are likely to comply with legal requirements to make arrangements to secure continuous improvement in the exercise of their functions; and
- reporting on improvement audit and assessment work.

In advance of full commencement of Part 12 of the Act, the Department issued statutory guidance for the 2015-16 financial year setting out both the council's and my responsibilities in this introductory year. I was responsible for reporting to the Council and the Department whether, in my opinion, it had made arrangements to secure continuous improvement in the exercise of its functions. This work has been completed and my opinion has been reported to you and the Department separately. In future years the programme of work will be amended to reflect changes in the guidance as it becomes aligned to the full statutory requirements of Part 12 of the Act.

In preparation for full commencement, I continue to engage with relevant external stakeholders and have established a team to manage and develop a best practice audit approach and methodology. This enables my staff to carry out their work with independence, integrity and objectivity, in accordance with the key principles set out in my new draft 'Code of Audit Practice' which is currently being consulted upon and will be published by 1st April 2016.

2. Financial Statements

Summary of Audit Findings

Newry, Mourne and Down District Council

The accounts of Newry, Mourne and Down District Council must be prepared in accordance with International Financial Accounting Standards as interpreted for Local Government in the 'The Code of Practice on Local Authority Accounting in the United Kingdom'. This code sets out the accounting treatment and disclosures for all normal transactions of local authorities. As they had limited activity DOE has directed that new councils will not be required to observe all relevant accounting and disclosure requirements detailed in the code between 26 May 2014 and 31 March 2015 (the shadow period).

The financial statements were signed by the Chief Financial Officer of Newry, Mourne and Down District Council on 26 June 2015. This is within the statutory timeframe of 30 June. Following the audit, the accounts were re-signed on 23 October and published on the website of Newry, Mourne and Down District Council.

For the year ended 31 March 2015 I gave the following unqualified opinion on the financial statements.

In my opinion

- the financial statements give a true and fair view, in accordance with relevant legal and statutory requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2014-15 as required, of the financial position of Newry, Mourne and Down District Council as at 31 March 2015 and its income and expenditure for the year then ended; and
- the financial statements have been properly prepared in accordance with the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006 and the Department of the Environment directions issued thereunder.

At the end of the audit I issued a Report to those charged with Governance, addressed to the Chief Executive of Newry, Mourne and Down District Council, on the results of the audit, noting the most significant issues. That report is presented separately to your Audit Committee.

The Newry, Mourne and Down Statutory Transition Committee

The Newry, Mourne and Down Statutory Transition Committee (STC), consisting of 12 councillors- 6 members from each of Newry and Mourne District Council and Down District Council, was formed through regulation¹ to ensure that the Newry, Mourne and Down District Council was able to adopt its full range of powers and functions from 1 April 2015. The STC was set up to gather information, consider and advise on matters relevant to moving to the new Council, to prepare a draft budget and to prepare a draft corporate and business plan. The other regulatory role of the STC was to appoint a clerk of the new Council, as well as any other staff it deemed appropriate. Under

¹ The Local Government (Statutory Transition Committees) Regulations (Northern Ireland) 2013

regulation the STC ceased to exist on 19 June 2014, following the election held in May 2014 to determine the Members of the new Council.

The STC was a statutory local government body and I therefore had responsibility to audit its financial statements, in accordance with the Local Government (Northern Ireland) Order 2005 and the Local Government Code of Audit Practice. I gave an unqualified opinion on the 2014-15 financial statements of the Newry, Mourne and Down STC.

Financial Performance

The Statement of Comprehensive Income and Expenditure of Newry, Mourne and Down District Council shows that during the year ended 31 March 2015 the Council spent £1.5m. It also received income of £1.4m.

The major items of expenditure were

- Member Costs £525k;
- Staff Costs £568k; and
- ICT Convergence £118k.

The major areas of income were

- Predecessor Council income £952k; and
- Government Grants Income from DOE £497k.

At 31 March 2015 Newry, Mourne and Down District Council had £nil non-current assets. The Council had no loans outstanding.

At 31 March 2015 Newry, Mourne and Down District Council had nil usable reserves.

3. Governance

The Good Governance Standard for Public Services² sets out the following key principles of good governance. Good governance means

- focusing on the organisation's purpose and on outcomes for citizens and service users;
- performing effectively in clearly defined functions and roles;
- promoting values for the whole organisation and demonstrating the values of good governance through behaviour;
- taking informed, transparent decisions and managing risk;
- developing the capacity and capability of the governing body to be effective; and
- engaging stakeholders and making accountability real.

Annual Governance Statement

The Newry, Mourne and Down District Council is required to conduct a review at least once in a financial year of the effectiveness of its governance framework (including its system of internal control) and to then approve an Annual Governance Statement³.

I am required to report if the Annual Governance Statement

- does not reflect compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2014-15;
- does not comply with proper practices specified by the Department of the Environment; or
- is misleading or inconsistent with other information I am aware of from my audit.

I have no inconsistencies to report as a result of my review.

The Council noted the following significant governance issues in its Governance Statement.

- Internal Audit reports have highlighted areas where improvements need to be made. Actions required to address these control weaknesses have been prioritised by the Council;
- Absenteeism for 2014/15 has decreased relative to 2013/14. The Council continues to be proactive in seeking to manage absence.

Internal Audit

The Local Government (Accounts and Audit) (Amendment) Regulations (NI) 2006 requires councils to maintain an adequate and effective system of internal audit and to conduct a review at least once in

² The Good Governance Standard for Public Services, OPM and CIPFA, 2004

³ Local Government (Accounts and Audit) (Amendment) Regulations (NI) 2006 and DOE circular LG/04/08

a financial year of the effectiveness of its system of internal audit. A review of the effectiveness of the system of internal audit was carried out during 2014-15 by the Council and the findings of the review were considered by the Audit Committee.

Audit Committee

It is essential that Members exercise effective scrutiny of the internal control processes and procedures in place within the Council. One way that Members carry out this function is through the Audit Committee. The Audit Committee of Newry and Mourne District Council met four times in the year and the Audit Committee of Down District Council also met four times in the year.

4. Proper arrangements

Legislation requires me to be satisfied that proper arrangements have been made for securing economy, efficiency and effectiveness in the use of resources⁴.

My review of Newry, Mourne and Down District Council's arrangements for securing value for money was necessarily limited in scope due to the fact that the Council was operating in shadow form during 2014-15. Rather than covering all the areas referred to in my Code of Audit Practice I focused on specific aspects of finance and governance which the Council was responsible for during that period.

On the basis of my work I am satisfied that the Council had in place proper arrangements to ensure economy, efficiency and effectiveness in the use of resources.

⁴ Local Government (Northern Ireland) Order 2005

5. Closing Remarks

This letter concerning the 2014-15 audit of Newry, Mourne and Down District Council is addressed to the Members of Newry, Mourne and Down District Council and prepared for the sole use of the latter. No responsibility is taken by auditors to any member or officer in their individual capacity, or to any third party.

The factual accuracy of this Audit Letter has been agreed with the Chief Executive and Head of Finance of Newry, Mourne and Down District Council.

I would like to take this opportunity to express our appreciation for the assistance and co-operation provided.

This letter will be presented to the Newry, Mourne and Down District Council Audit Committee by my staff. I have also asked the Chief Executive to provide a copy to all Members of the Council.

Louise Mason

Local Government Auditor

8 January 2016



Louise Mason FCA
Local Government Auditor

Northern Ireland Audit Office

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Belfast

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Liam Hannaway
Chief Executive
Newry, Mourne and Down District Council
Monaghan Row
Newry
Co. Down
BT35 8DJ

4 November 2015

Dear Liam,

Annual Audit Letter – Peace III Southern Partnership Joint Committee - 2014-15

Please find enclosed my Annual Audit Letter which I am required to issue under regulation 13 of the Local Government (Accounts and Audit) Regulations.

Regulation 13 requires a local government body to

- (a) publish the letter; and
- (b) notify the local government auditor of the date of publication.

I would be grateful if you could table this Annual Audit Letter at the next Audit Committee meeting of the Council along with the Report to those charged with governance which Tomas Wilkinson has sent to you on 3 November 2015.

I would like to take this opportunity to thank you and your staff for the assistance and co-operation received throughout the audit.

Yours sincerely

A handwritten signature in black ink that reads 'Louise Mason'.

LOUISE MASON
Local Government Auditor



Annual Audit Letter

Issued by the Local Government Auditor



Peace III Southern Partnership Joint Committee 2014-15

To the Members of Newry,
Mourne and Down District
Council

Louise Mason
Local Government Auditor
Northern Ireland Audit Office
106 University Street
Belfast
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1. Introduction

I have been designated the Local Government Auditor for the Peace III Southern Partnership Joint Committee by the Department of the Environment with the consent of the Comptroller and Auditor General for Northern Ireland.

2. Financial Statements

Summary of Audit Findings

Peace III Southern Partnership Joint Committee must prepare its accounts in accordance with International Financial Reporting Standards (IFRS) as interpreted for Local Government in the 'The Code of Practice on Local Authority Accounting in the United Kingdom' 2014-15. This code sets out the accounting treatment and disclosures for all normal transactions of local authorities.

The financial statements were signed by the Chief Executive of the lead council, Newry, Mourne and Down District Council, and approved on behalf of the Peace III Southern Partnership Joint Committee on 25 June 2015. This was within the statutory timeframe of 30 June. Following the audit, a number of presentational adjustments were required and the accounts were revised and re-signed on 21 October 2015 and published on the website of Newry, Mourne and Down District Council as the Joint Committee's lead council within the regulatory timeframe of 31 October.

For the year ended 31 March 2015 I gave the following unqualified opinion on the financial statements.

In my opinion

- the financial statements give a true and fair view, in accordance with relevant legal and statutory requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2014-15, of the financial position of Peace III Southern Partnership Joint Committee as at 31 March 2015 and its income and expenditure for the year then ended; and
- the financial statements have been properly prepared in accordance with the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006 and the Department of the Environment directions issued there under.

On 3 November 2015 my staff issued a Report to those charged with Governance on the results of the audit, noting the most significant issues. That report is presented separately to the Audit Committee of the lead council.

Financial Performance

The Statement of Comprehensive Income and Expenditure of the Peace III Southern Partnership Joint Committee shows that during the year ended 31 March 2015 the Joint Committee spent £1,529,270 on the provision of services. It also received income of £1,529,270.

The main items of expenditure were:

- Financial assistance to beneficiaries: £1,075,675
- Staff costs: £236,076

The main area of income was:

- Government Grant: £1,529,270

At the year end, Peace III Southern Partnership Joint Committee was owed £146,223 for costs incurred in administering the scheme.

3. Governance

The Good Governance Standard for Public Services¹ sets out the following key principles of good governance. Good governance means

- focusing on the organisation's purpose and on outcomes for citizens and service users;
- performing effectively in clearly defined functions and roles;
- promoting values for the whole organisation and demonstrating the values of good governance through behaviour;
- taking informed, transparent decisions and managing risk;
- developing the capacity and capability of the governing body to be effective; and
- engaging stakeholders and making accountability real.

Annual Governance Statement

The lead council is required to conduct a review at least once in a financial year of the effectiveness of its governance framework (including its system of internal control) and to then approve an Annual Governance Statement².

I am required to report if the Annual Governance Statement

- does not reflect compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2014-15;
- does not comply with proper practices specified by the Department of the Environment; or
- is misleading or inconsistent with other information I am aware of from my audit.

I have no inconsistencies to report as a result of my review of the Statement. The Joint Committee noted no significant governance issues in its Governance Statement.

¹ The Good Governance Standard for Public Services, OPM and CIPFA, 2004

² Local Government (Accounts and Audit) (Amendment) Regulations (NI) 2006 and DOE circular LG/04/08



Louise Mason FCA
Local Government Auditor

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Mr Liam Hannaway
Chief Executive
Newry, Mourne & Down District Council
O'Hagan House
Monaghan Row
Newry
BT35 8DJ

11th November 2015

Dear Liam,

Annual Audit Letter: Newry, Mourne & Down Statutory Transition Committee 2014-15

Please find enclosed my Annual Audit Letter which I am required to issue under Regulation 13 of the Local Government (Accounts and Audit) Regulations 2006.

Regulation 13 requires a Local Government Body to:

- a) publish the letter; and
- b) notify the local government auditor of the date of publication.

I would be grateful if you would arrange to include this on the agenda of the next meeting of the Council's Audit Committee.

Under the Code of Practice I am required to ensure that all members receive a copy. I would be grateful if you would confirm, in due course, that each member has received a copy.

I would like to take this opportunity to thank you and your staff for the assistance and co-operation received throughout the audit.

Yours sincerely

LOUISE MASON
Local Government Auditor



Annual Audit Letter

Issued by the Local Government Auditor



Newry, Mourne & Down
Statutory Transition
Committee

For the period ended 19
June 2014

To the Members of
Newry, Mourne & Down
District Council

Louise Mason
Local Government Auditor
Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU

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1. Introduction

I have been designated the Local Government Auditor for the Newry, Mourne & Down Statutory Transition Committee by the Department of the Environment with the consent of the Comptroller and Auditor General for Northern Ireland.

In accordance with the Local Government (Statutory Transition Committees) Regulations (Northern Ireland) 2013, the Newry, Mourne & Down Statutory Transition Committee ceased to exist on 19 June 2014.

2. Financial Statements

Summary of Audit Findings

The Newry, Mourne & Down Transition Committee must prepare its accounts in the form directed by the Department of the Environment. The accounts must give a true and fair view of the income and expenditure for the financial period and the financial position as at the end of the financial period. The Department of Environment directed that the end of the financial period should be 19 June 2014, being the last day of the Committee's existence.

On the 22nd October 2015 for the period ended 19 June 2014 I gave the following unqualified opinion on the financial statements;

In my opinion:

- the financial statements give a true and fair view, in accordance with relevant legal and statutory requirements, of the financial position of Newry, Mourne & Down Statutory Transition Committee as at 19 June 2014 and its income and expenditure for the period then ended; and
- the financial statements have been properly prepared in accordance with the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006 and the Department of the Environment directions issued there under.

My staff have issued a Report to those charged with Governance on the results of the audit. There were no significant, important or best practice findings arising from our audit.

Financial Performance

The Statement of Comprehensive Income and Expenditure of the Newry, Mourne & Down Statutory Transition Committee shows that during the period ended 19 June 2014 the Statutory Transition Committee incurred expenditure of £362,697, matched by income of £362,697.

3. Governance

Governance Statement

The Chief Financial Officer had responsibility for maintaining a system of sound internal controls and risk management processes to support the Statutory Transition Committee in the achievement of its objectives, and for reviewing their effectiveness. Overall control of the governance framework and system of internal controls was the responsibility of the Statutory Transition Committee.

I am required to report if the Governance Statement:

- does not comply with proper practices specified by the Department of the Environment; or
- is misleading or inconsistent with other information I am aware of from my audit.

I have no inconsistencies to report as a result of my review of the Governance Statement. The Statutory Transition Committee noted no significant governance issues in its Governance Statement.

4. Closing Remarks

The letter is addressed to the Members of the Statutory Transition Committee and prepared for the sole use of the audited body. No responsibility is taken by auditors to any member or officer in their individual capacity, or to any third party.



Louise Mason

Local Government Auditor

11 November 2015

Guidance on

The Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015

19 November 2015

Circular LG 30/2015

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Guidance on the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015

Introduction

1. This guidance has been produced following the making of the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 (the 2015 Regulations) and supersedes the previous guidance for the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006 (the 2006 Regulations) – Circular LG 04/08.
2. The purpose of this guidance is to assist local government bodies in their operation of the accounting regime under the 2015 Regulations. The power to make the 2015 Regulations is conferred by Article 24 of the Local Government (Northern Ireland) Order 2005 (the 2005 Order).
3. The 2015 Regulations has restructured the provisions which apply to smaller and larger local government bodies, in order that proper (accounting) practices relating to the annual accounts can be defined for those entities. To facilitate the division, definitions of a smaller and larger local government body have been provided within the Regulations.
4. The contents of the guidance have been separated to reflect Parts 1 – 5 set out in the 2015 Regulations.
5. A separate section on a Remuneration Report for larger local government bodies is included as Part 6. A sample of a Remuneration Report is included as Appendix A.
6. If you have any queries on the guidance please contact Jeff Glass on 028 90 823375 (email jeff.glass@doeni.gov.uk).

Part 1 – Introductory

Definition of a smaller local government body

7. The definition of a smaller local government body has been provided to include:
 - (a). a committee of a council for which accounts are separately kept;
 - (b). a joint committee of two or more councils; or
 - (c). a local government body which-
 - (i) is an established body, which meets the qualifying condition for the year concerned and for either of the two preceding years; or;
 - (ii) is an established body, which meets the qualifying condition for its first year.
8. To be classified as a smaller local government body, the 2015 Regulations provide that the local government body's gross income or expenditure (whichever is higher) is not more than an amount directed by the Department of the Environment (Department). The amount directed by the Department under Circular LG 27/15 is £2.5 million.

Definition of a larger local government body

9. The definition of a larger local government body has been provided to include:
 - (a). a council; or;
 - (b). a local government body which is listed in the definition of smaller local government body above but which does not meet the qualifying condition of £2.5m.

Part 2 – Financial Management and Internal Control

The Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 as they apply to both larger and smaller local government bodies

Regulation 4 – Responsibility for financial management and internal control

10. A local government body is responsible, as part of its corporate responsibility, for the financial management and internal control systems of the body. The body should review at least once in each financial year the effectiveness of its system of internal control and the findings must be considered by the body meeting as a whole or by a committee whose remit includes audit of governance functions.
11. The regulation indicates the body or committee must approve an “Annual Governance Statement” prepared in accordance with proper practices on internal control. Proper practices are those set out in Delivering Good Governance in Local Government: Framework, published by the Chartered Institute of Finance and Accountancy (CIPFA) in 2007. In 2012 CIPFA issued an Addendum to the Delivering Good Governance in Local Government: Framework which includes an example of a Governance Statement.

Regulation 5 – Accounting records and control systems

12. This regulation requires the Chief Financial Officer to determine on behalf of the local government body the form of the accounting records and supporting records and the accounting control systems.

Regulation 6 – Internal Audit

13. The regulation requires a local government body to use internal auditing standards in force to undertake an adequate and effective internal audit of its accounting records and of its system of risk management, internal control and governance, from time to time. The Public Sector Internal Auditing Standards (PSIAS) which came into force on 1 April 2013 are applicable to all public sector bodies in the UK. PSIAS include a definition of Internal Auditing and provides detail on the main areas where internal audit activity

must contribute to improvement including governance, risk management and internal control.

Part 3 – Published Accounts and Audit (Larger Local Government Bodies)

The Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 as they apply to larger local government bodies

Regulation 7 – Statement of Accounts

14. A larger local government body must ensure that its statement of accounts is prepared in accordance with the 2015 Regulations, in accordance with proper accounting practices and in the form directed by the Department including a remuneration report. Proper accounting practices are where the statement of accounts are prepared under International Accounting Standards as set out in the relevant version of the Code of Practice on Local Authority Accounting.
15. Details on the remuneration report are included in Part 6.

Regulation 8 – Signing, Approval and Publication of Statement of Accounts

16. This regulation requires the Chief Financial Officer to certify the statement of accounts present a true and fair view of the body's financial position at the end of the year, and the body's income and expenditure for that year. This regulation also provides flexibility for the Chief Financial Officer to nominate another person to sign and certify the statement of accounts when the Chief Financial Officer is unable to do so owing to absence or illness. This should be undertaken at or before the 30 June of the relevant financial year. Consideration and approval by a committee of that body or by the members of the body meeting as a whole is not required for the unaudited accounts.
17. The date by which the statement of accounts must be approved by a committee of that body or by the members of the body meeting as a whole is 30 September. Effectively formal approval of accounts will be based on audited rather than unaudited accounts. Although the deadline of no later than 30 September is given for the approval of the statement of accounts by way of a meeting of a committee of that body or by the members of the body meeting as a whole, this is also the audit certification deadline. Therefore there are practical considerations to take into account to allow these audits to be certified on time. Local government bodies are asked

to liaise with the Local Government Auditor before establishing dates for meetings in September that approve the statement of accounts. As a guide, these meetings should be arranged for one to two weeks prior to the 30 September to allow audit certification by 30 September.

18. Immediately before the statement of accounts are approved they will also be re-certified by the Chief Financial Officer.

Part 4 - Published Accounts and Audit (Smaller Local Government Bodies)

The Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 as they apply to smaller local government bodies

Regulation 9 – Statement of accounts

19. A smaller local government body must prepare a statement of accounts each year in accordance with proper accounting practices and in the form directed by the Department. Therefore a smaller local government body does not have to prepare a remuneration report.

Regulation 10 - Signing, Approval and Publication of Statement of Accounts

20. This regulation requires the Chief Financial Officer to certify that the statement of accounts present a true and fair view of the body's financial position at the end of the year, and either the body's income and expenditure or receipts and payments for that year. This regulation also provides flexibility for the Chief Financial Officer to nominate another person to sign and certify the statement of accounts when the Chief Financial Officer is unable to do so owing to absence or illness. This should be undertaken at or before the 30 June of the relevant financial year. Consideration by a committee of that body or by the members of the body meeting as a whole is not required for the unaudited accounts.
21. The date by which the statement of accounts must be approved by a committee of that body or by the members of the body meeting as a whole is 30th September. Effectively formal approval of accounts will be based on audited rather than unaudited accounts. Although the deadline of no later than 30 September is given for the approval of the statement of accounts by way of a meeting of a committee of that body or by the members of the body meeting as a whole, this is also the audit certification deadline. Therefore there are practical considerations to take into account to allow these audits to be certified on time. Local government bodies are asked to liaise with the Local Government Auditor before establishing dates for meetings in September that approve the statement of accounts. As a guide, these meetings should be arranged for one to two weeks prior to the 30 September to allow audit certification by 30 September.

22. Immediately before the statement of accounts are approved they will also be re-certified by the Chief Financial Officer.

Part 5 – Inspection and Notice Procedure

The Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 as they apply to both larger and smaller local government bodies

Regulation 11 – Appointment of date for the exercise of rights of the public

23. This regulation requires a local government auditor to appoint a date on or after which an interested person (i.e. a local elector, a person liable for rates in the district of the local government body or a representative of those persons) may exercise his rights under Articles 17(2) and 18(1) of the Local Government (Northern Ireland) Order 2005. Article 17(2) provides that an interested person is entitled to question the auditor about the accounts and Article 17(2) provides that he may attend before the auditor and make objections regarding the accounts.

Regulation 12 – Procedure for public inspection of accounts

24. This regulation requires that a local government body must make its accounts and other documents available for public inspection for 20 working days before the date appointed by the local government auditor under regulation 11.

Regulation 13 – Alteration of accounts

25. This regulation provides that the accounts and other documents made available for public inspection shall not be altered after they have been made available, except with the consent of the auditor.

Regulation 14 – Notice of public rights

26. This regulation requires a local government body to give notice by publication on its website about matters relating to the right of public inspection of accounts and other documents. The notice must be published at least 14 days before the start of the period during which the accounts and other documents are to be made available pursuant to regulation 12.

Regulation 15 – Written notice of proposed objection

27. This regulation makes provision in respect of the contents of any written notice of a proposed objection that an interested person must give the local government auditor.

Regulation 16 – Notice of conclusion of audit

28. This regulation provides that, after the conclusion of an audit, a local government body must give notice by publication on its website advising that the audit of its accounts has been concluded and that its accounts are available for inspection by members of the public.

Regulation 17 – Publication of annual audit letter

29. This regulation makes provision in respect of the publication (which must include as a minimum publication on the local government body's website) of the annual audit letter that a local government body receives from the local government auditor.

Regulation 18 - Joint Committees

30. This regulation requires that, prior to the notice by publication on its website referred to in regulation 16, a joint committee must give each of its constituent councils a copy of the local government auditor's report and its statement of accounts.

Part 6 – Format of the Remuneration Report for Councils in 2015/16

Introduction

1. Regulation 7 of the 2015 Regulations provides that a larger local government body must ensure that its statement of accounts is prepared in accordance with the 2015 Regulations, in accordance with proper accounting practices and in the form directed by the Department including a remuneration report.
2. A sample of the Remuneration Report is at Appendix A.

Guidance on the Remuneration Report

Section 1 - Introduction

3. The 2015 Regulations require larger local government bodies to prepare a remuneration report as part of the statement of accounts. Within the 2015 Regulations the definition of a larger local government body has been provided to include a council. Therefore councils are required to prepare a remuneration report as part of the statement of accounts.

Section 2 – Allowance and Remuneration Arrangements

4. The Remuneration Report should contain all the information about the pay and pension packages of the Executive Management Team/Senior Management Team and councillors. Executive Management Team/Senior Management Team will normally include the Chief Executive and Directors.

Section 3 - Allowances Paid to Councillors

5. Table 1 should include a summary of the total allowances paid to all councillors in 2015/16. This information should reconcile to the Councillors' Allowances Annual Return published on a councils' website.
6. A note to table 1 should disclose the date of any resignations, retirements or appointments of councillors during 2015/16.

Section 4 – Remuneration of Senior Employees

7. Table 2 should include information on the remuneration (including salary) and pension entitlements for the Executive Management Team/Senior Management Team.

8. Within Table 2 the information in the column “Officers” should include the name and the post of the officer.
9. Within Table 2 the figures in the columns “Salary” and “Bonus Payments” should be disclosed in bands of £5,000. The figures in the column “Benefits in Kind” should be disclosed to the nearest £100.
10. Within Table 3 the Salary Band of Highest Paid member of the Executive Management Team/Senior Management Team should be disclosed in bands of £5,000.
11. Councils should include the median remuneration of their staff and the ratio between this and the mid-point of the banded remuneration of the highest paid member of the Executive Management Team/Senior Management Team (whether or not this is the Chief Executive). The calculation is based on full-time equivalent staff at 31 March 2016 on an annualised basis.
12. When preparing the Remuneration Report, councils may find that they have members of the Executive Management Team/Senior Management Team covered by the report who were appointed during the reporting year. There may also be members of the Executive Management Team/Senior Management Team who left during the reporting year. Councils should disclose the date of appointment, or last day of service as appropriate. It is essential that the Remuneration Report includes the details of any member of the Executive Management Team/Senior Management Team who has retired during the financial year.
13. Councils should only disclose the salary, bonus payments and benefits in kind that relate to the period during which they were in post. However, councils should also disclose the full year equivalent of the salary.

Section 5 – Exit Packages for Staff

14. The information contained in Table 4 must include exit packages for all staff during 2015/16.

Section 6 – Pension Benefits

15. Within Section 6, the information provided by NILGOSC in Table 5 and Table 6 reflects the up to date position for 2015/16.

16. In relation to pension benefits of councillors, not all councils split their councillor contributions from their employee contributions in their monthly payment of contributions and therefore NILGOSC would not be able to provide this information. Councils will be able to access this information from their Payroll system.
17. In relation to Table 7, the accrued pension at pension age as at 31 March 2016, is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the Scheme if they are at or over pension age. Pension age is state pension age or age 65. Councils should disclose the accrued pension in bands of £5,000.
18. The real increase in pension and lump sum is the increase in the value of the pension over the year after considering the effect of inflation (in line with the Consumer Prices Index). If members receive an automatic lump sum, this should be disclosed. Councils should disclose the real increase in pension and lump sum in bands of £2,500.
19. The Cash Equivalent Transfer Value (CETV) as at 31/03/15 and 31/03/16 are the capital values of the pension and are worked out using guidance provided by the scheme actuary. It is an assessment of what it costs the scheme to provide these pension benefits. Councils should disclose these figures to the nearest £1,000.
20. The real increase in CETV reflects the increase in CETV effectively funded by the Council. It takes account of the increase in accrued pension due to inflation, and contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement). Councils should disclose these figures to the nearest £1,000.
21. Each year councils should request the information for Table 7 from NILGOSC in March/April. NILGOSC does not charge for the provision of this information.

Appendix A

Remuneration report for the year ended 31 March 2016

1. Introduction

The Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 require larger local government bodies to prepare a remuneration report as part of the statement of accounts.

2. Allowance and Remuneration Arrangements

Councillors

Allowances are payable by councils to councillors and committee members under Part 3 of the Local Government Finance Act (Northern Ireland) 2011 and The Local Government (Payments to Councillors) Regulations (Northern Ireland) 2012, which came into operation on 1 April 2012.

Following a review of allowances, carried out by an independent Councillors' Allowances Remuneration Panel, which was appointed in May 2013, the Minister of the Environment advised the Northern Ireland Assembly in a written statement of the new levels of allowances applicable for councillors from 1 April 2015.

Guidance and determinations on Councillors' Allowances applicable from 1 April 2015 were issued by the Department of the Environment on 24 February 2015 (Circulars LG 04/2015 and LG 05/2015 respectively). The determinations and rates have been updated in LG 29/2015 due to the increase in Dependants' Carer's Allowance from 1 October 2015. Details of the allowances paid to individual councillors are published on council websites.

Following local elections on 22 May 2014, 462 councillors were elected to the 11 new councils for a four year term. **XYZ** Council had 41 councillors in 2015/16.

Senior Employees

The remuneration of senior employees employed by the Council is determined by the Council in line with that determined by the National Joint Council (NJC) for Local Government Services. Senior staff are those staff who are members of the Executive Management Team/Senior Management Team.

Council appointments of employees are made in accordance with the Local Government Staff Commissions' Code of Procedures on Recruitment and Selection, which requires appointment to be on merit and on the basis of fair and open competition.

Unless otherwise stated below, the officials covered by this report hold appointments which are open-ended.

3. Allowances Paid to Councillors

The total amount paid to Councillors by way of allowances in 2015/16, under Part 3 of the Local Government Finance Act (Northern Ireland) 2011 and the Local Government (Payments to Councillors) Regulations (Northern Ireland) 2012 was:

Table 1: Total Allowances paid to councillors in 2015/16 (audited information)

Allowance	Total Allowances £	Number of Councillors receiving Allowance
Basic Allowance		
Special Responsibility Allowance		
Chairperson/ Mayor Allowance		
Vice Chairperson/Deputy Mayor Allowance		
Mileage Allowance		
Other Travel Allowance		
Public Transport		
Subsistence		
Courses/Conferences visits		
Dependants' Carers Allowance		
TOTAL ALLOWANCES		

Details of the allowances paid to individual councillors in 2015/16 are published on the council website at www.xyz.gov.uk/remunerationreport.

4. Remuneration of Senior Employees

The remuneration of senior employees covers the Executive Management Team/Senior Management Team. The following

table provides details of the remuneration paid to senior employees in 2015/16:

Table 2: Remuneration (including salary) (audited information)

Officers	2015/16			
	Salary (Full year equivalent in brackets where applicable) £'000	Bonus Payments £'000	Benefits in kind (to nearest £100) £	Total £'000

Councils are required to disclose the relationship between the remuneration of the highest paid member of the Executive Management Team/Senior Management Team and the median remuneration of the Councils workforce.

The banded remuneration of the highest paid member of the Executive Management Team/Senior Management Team in the financial year 2015/16 was £xk - £yk. This was x times the median remuneration of the workforce, which was £x.

Table 3: Relationship between the remuneration of the highest paid member of the Executive Management Team/Senior Management Team and the median remuneration of the Councils workforce (audited information)

	2015/16 £'000
Salary Band of Highest Paid member of the Executive Management Team/Senior Management Team	
Median Total Remuneration	
Ratio	

In 2015/16, x employees received remuneration in excess of the highest paid member of the Executive Management Team/Senior Management Team.

Total remuneration includes salary, bonus payments and benefits in kind.

Salary

“Salary” includes gross salary, overtime, and any gratia payments.

Bonus Payments

Bonus payments are based on performance levels attained and are made as part of the appraisal process. Bonuses relate to the performance in the year in which they become payable to the individual. The bonuses reported in 2015/16 relate to performance in 2015/16.

Benefits in Kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument

5. Exit Packages for staff

The number of exit packages provided to all staff by the Council during 2015/16, together with total cost per band and total cost of the compulsory and other redundancies are set out in the table below:

Table 4: Exit Packages in 2015/16 (audited information)

Severance Package Cost Band	Number of Compulsory Redundancies	Number of other departures agreed	Total Number of Exit Packages in each Cost Band	Total Cost of Packages in each Cost Band £'000
£0 - £20,000				
£20,001 - £40,000				
£40,001 - £60,000				
£60,001 - £80,000				
£80,001 - £100,000				
£100,001 - £150,000				
£150,001 - £200,000				
Total				

6. Pension Benefits

The Local Government Pension Scheme (Northern Ireland) (the Scheme) which is a funded defined benefit pension scheme, which provides retirement benefits for council employees on a “career average revalued earnings” basis from 1 April 2015. Prior to that date benefits were built up on a “final salary” basis.

From 1 April 2015, a member builds up retirement pension at the rate of 1/49th pensionable pay for each year. Pension benefits in relation to membership between 1 April 2009 and 31 March 2015 were built up at the rate of 1/60th pensionable pay for each year of membership. There is no automatic lump sum provided in respect of membership after 31 March 2009. Pension benefits in relation to any membership before 1 April 2009 were built up at the rate of 1/80th (pension) and 3/80ths (tax-free lump sum) of pensionable pay for each year of membership up to 31 March 2009. At retirement, members may give up some pension for additional lump sum, subject to HM Revenue and Customs (HMRC) limits. The conversion rate is £12 additional lump sum for every £1 of pension given up.

Councillors have been able to join the Scheme since May 2011. The Scheme application is modified to reflect the fact that councillors hold an elected office. Councillor members have always accrued pension on a career average basis. Prior to 1 April 2015 pension was accrued at a rate of 1/60th and thereafter at a rate of 1/49th.

The Scheme is funded by contributions made by both employees/councillors and employers. Prior to 1 April 2009, a member’s contribution rates were fixed at 6% of their pensionable remuneration (except for those who were entitled to contribute to the Scheme at 5% before 1 February 2003 and have remained in continuous employment). Tiered member contribution rates, determined by the whole-time equivalent rate of pay, were introduced from 1 April 2009. From 1 April 2015, the member contribution rates are determined on the actual rate of pay.

The ranges for the bands for tiered contribution rates are revised by the Department of the Environment in April each year in accordance with the increase applied to a pension in payment. The bands, effective from 1 April 2015, were as follows:

Table 5: Employee Contribution Rates

Band	Range	Employee Contribution Rate
1	£0 - £14,000	5.5%
2	£14,001 - £21,300	5.8%
3	£21,301 - £35,600	6.5%
4	£35,601 - £43,000	6.8%
5	£43,001 - £85,000	8.5%
6	More than £85,000	10.5%

Employers' contribution rates are determined by the fund's actuary every three years at the triennial valuation. The 2013 triennial valuation was undertaken as at 31 March 2013 and an employer contribution rate of 20% for those employers whose participation in the Scheme is deemed to be indefinite has been set for the following three years, effective from 1 April 2014:

Table 6: Employer Contribution Rates

Year	Employer Contribution Rate
1 April 2014 – 31 March 2015	20%
1 April 2015 – 31 March 2016	20%
1 April 2016 – 31 March 2017	20%

The Local Government Pension Scheme Regulations (Northern Ireland) 2014 were made on 27 June 2014 and The Local Government Pension Scheme (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2014 were made on 30 June 2014. Both sets of regulations are effective from 1 April 2015

Councillors have been able to join the Scheme since May 2011 and therefore have not accrued significant benefits thus far. However, the in-year pension contributions made by the Council for all councillors during 2015/16 was £x.

The value of pension benefits of the most senior management of the Council accrued during the year was as follows:

Table 7: Pension Benefits of senior staff in 2015/16 (audited information)

Officers	Accrued Pension at pension age as at 31/3/16 £'000	Real increase in pension and related lump sum at pension age £'000	CETV at 31/3/16 £'000	CETV at 31/3/15 £'000	Real increase in CETV £'000

The Cash Equivalent Transfer Value (CETV)

This is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. It is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the pension benefits they have accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

The real increase in the value of the CETV

This reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

**Chief Executive
September 2016**

Report to:	Audit Committee 28th January 2016
Subject:	<i>PROGRESS REPORT: Plan to establish a Risk Management Framework</i>
Date:	22 nd Jan 2016
Reporting Officer:	Steve Wright
Contact Officer:	Steve Wright
<u>Decisions Required</u>	
<ul style="list-style-type: none"> • NOTE on progress to date. • NOTE issues and constraints which may impact on delivery of plan. 	
1.0	<u>Purpose & Background</u>
1.1	A project plan to design and implement a <i>fit for purpose</i> risk management framework was submitted to the last Audit Committee 29 th Oct 2015.
1.2	In noting the plan the Audit Committee was keen to see evidence of progress in developing various components of the framework (by its next meeting on 28 th Jan 2016): <ul style="list-style-type: none"> • A Risk Management Policy • A Corporate Risk Register • and clarification of the roles and responsibilities in managing risk. <p>These items are included within the agenda for this meeting.</p>
1.3	PROGRESS TO DATE: A marked up copy of the project plan is attached at <u>Appendix 1</u> .
2.0	<u>How will plan be delivered ?</u>
2.1	GOING FORWARD: To deliver the remainder of the project plan will require close collaboration between a project team, the CMT, the SMT , risk specialists and other functions.
3.0	<u>Key Issues/Constraints</u>

3.1	<ul style="list-style-type: none">• Commitment from both ADs and Directors.• Resource to design and implement the framework.• Turnaround time for information requested above.• Limitations of Grace software.• Need for positive working relationships and trust.
4.0	<u>Resource Implications</u>
4.1	Not quantified.
5.0	<u>Appendices</u>
5.1	Appendix 1 – Progress Report against Project Plan 29 th Oct 2015

APPENDIX 1

AUDIT COMMITTEE

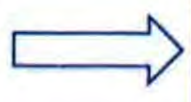
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28th JAN 2016

PROCESS REPORT
 TO A/C 28/1/2016
 (as at 19th Jan 2016)

Plan to establish Risk Management Framework (Outline)
 Audit Committee 28th October 2015

	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Stage 0 Review / Initiate Project Review "Old Council" approach Review "Old Council" Corporate Risk Registers Review standards Review LG approaches to RM Derry City and Strabane Council Belfast City Council Visit to Preston Other Authorities Risk Management Framework & Strategy SMT / CMT Consultation/Initiate Audit Committee Review (28th Jan) Audit Committee Review (28th Apr) Audit Committee Review (June)								
Stage 1 "Build a prototype" Corporate Draft RM Policy Draft Corporate Risk Register Risk Register Schedule Reporting Directorate Select one Directorate Develop Framework Training Interfaces (Insurance, H&S, Fire Safety, Business Continuity etc) Support Support Structure IT System Risk Management Guidance Initial AC/SMT and AD Training								
Stage 2 "First Version" Convert Prototype to Version 1.0 Initial Training Risk Registers (below CRR)								
Transition / Go Live / Review CMT/SMT Go Live Training Risk Registers (below CRR) CMT / SMT Review Draft Annual Governance Statement								



PROGRESS AT 19/1/2016

✓ INITIAL DRAFTS TO SMT & CMT.

✓ REVIEW 28/1/2016



A/C 28/1/2016
 A/C 28/1/2016

✓ ATTACHED AT AGENDA 2. AGENDA
 ✓ ATTACHED AT AGENDA 3. AGENDA

NO AGREEMENT YET BUT MOST LIKELY AYS.

LINKED TO RESTRUCTURING.

LINKED TO RESTRUCTURING / NEEDED TO PUT INTERIM AGREEMENT IN PLACE.
 → GRACE IN START TEAM (2016-17)
 → IN PROGRESS
 → CIRCULATED INITIAL PAPERS & INFORMATIONAL.

Report to:	Audit Committee 28th January 2016
Subject:	<i>REVIEW OF RISK MANAGEMENT POLICY (DRAFT 0.1)</i>
Date:	19 th Jan 2016
Reporting Officer:	Steve Wright
Contact Officer:	Steve Wright

Decisions Required

- **NOTE** and **COMMENT** on Risk Management Policy (Draft 0.1)
- **ENDORSE** content of Risk Management Policy (Draft 0.1)
- **COMMENT** on timetable at 2.1

1.0 **Purpose & Background**

1.1 A project plan to design and implement a *fit for purpose* risk management framework was submitted to the last Audit Committee 29th Oct 2015.

The objective of this plan is to have a framework in place by the 31st March 2016 (in order to, amongst other things, underpin the completion of a robust Annual Governance Statement for inclusion in the 2015-16 accounts).

1.2 In noting the plan the Audit Committee was keen to see evidence of progress in developing a Risk Management Policy by its next meeting (28th Jan 2016).

2.0 **DRAFT Risk Management Policy (Draft 0.1)**

2.1 A copy of the Risk Management Policy (Draft 0.1) is attached at [Appendix 1](#). The timetable to put a Risk Management Policy in place by the 31st March 2016 is set out below:




Action	Date
Review by CMT (Draft 0.1)	7 th Jan 2016
Initial review by SMT (Draft 0.1)	12 th Jan 2016
Review by Audit Committee (Draft 0.1)	28 th Jan 2016
Review of roles RM13 by SMT (Draft 0.1)	16th Feb 2016
Complete RM Items (per Index Sheet)	18th Feb 2016
Review by SMT (Draft 1.0)	26th Feb 2016
Council Ratification (Version 1.0)	07th Mar 2016
GO LIVE AS PER PROJECT PLAN	31 st Mar 2016

3.0 **Key Issues within Risk Management Policy**

3.1	A number of key issues should be noted/discussed by the Audit Committee as follows:
3.2	<p><u>RM 3. OUR APPROACH</u> At RM3 it states “For the Council to be successful it is imperative that it adopts a single approach to the management of risk”.</p> <p>At RM3 it notes that the approach will be based on ISO 31000.</p>
3.2	<p><u>RM 4.1 DEFINITIONS</u> A number of key definitions have been set out.</p>
3.3	<p><u>RM 5. RISK ATTITUDE</u> The Audit Committee has a key role in reviewing the proposed Risk Attitude for the Council. Whilst it is up to the Council to formally approve the risk attitude it will look to the Audit Committee for advice and guidance on this matter.</p> <p>Attention is drawn to RM5, RM 5.1 and also RM10 particularly RM10.1 Guidance Note - Consequence.</p>
3.4	<p><u>RM 9. PROCESS</u> The generic processes are set out and in accordance with ISO31000. There will be a need to put considerable resource into tailoring these processes to the wide range of ‘business’ carried out across the Council.</p> <p>It is critical that the processes are well understood at a number of levels across the Council.</p>
3.3	<p><u>RM 10. RISK MATRIX and RM10.1 Guidance Note Consequence</u> Guidance Note 10.1 sets out a number of risks types and also ‘grades’ the consequence of risks occurring. This guidance note plays a vital role in setting out the Council’s Risk Attitude.</p>
3.2	<p><u>RM 12 RISK REGISTER SYSTEM</u> A Risk Register simply records information about risks. The information held on each risk will be as per the headings set out at RM12.</p> <p>As part of the project plan a set of ‘refreshed’ risk registers will be developed and the intention is to hold these on the Grace System (in the short term at least) from 31st March 2016 onwards.</p>
3.3	<p><u>RM 13: ROLES AND RESPONSIBILITIES</u> RM13 sets out the various roles/tasks that various individuals, groups or organisations will undertake.</p> <p>The Audit Committee should note that further development will be required:</p> <ul style="list-style-type: none"> ● On role of Corporate Management Team (meeting on 16th Feb 2016).

	<ul style="list-style-type: none"> • On establishment of support arrangements and roles of various groups. • Need to put interim arrangements in place until completion of restructuring. • That the SMT have endorsed the following 'rule': <ul style="list-style-type: none"> ○ Each high gross risk (RED) will have a SMT Director assigned to it as Risk Owner. This will apply even where there is clearly a corporate/shared responsibility.
5.0	<u>Key Issues/Constraints</u>
5.1	<ul style="list-style-type: none"> • Resource to design and rollout the RM Policy. • Commitment and resource to 'run' the RM processes • Limitations in Grace software to fully implement RM Policy.
6.0	<u>Resource Implications</u>
6.1	Not quantified.
7.0	<u>Appendices</u>
7.1	Appendix 1 - RM Policy Draft 0.1



Version 0.1 DRAFT
 For Audit Committee 28th Jan 2016.
 (as at 20th Jan 2016)

 Drafted
 In progress
 To be developed.

Risk Management Policy (DRAFT)

Contents

Comment as at 28.01.2016

RM	 1	Policy Statement	
RM	 2	Statement of Commitment	
RM	 3	Our Approach	Audit Committee to discuss.
RM	 4	Risk Management Principles	
RM	 4.1	Key Definitions	Audit Committee to note.
RM	 5	Risk Attitude Statement	Audit Committee to discuss.
	 5.1	Risk Attitude - Guidance on Timescale	Audit Committee to discuss.
RM	 6	Risk Maturity	
RM	 7	Risk Management Levels	
RM	 8	Risk Escalation	Linked to RM13
RM	 9	Risk Management Process	To be linked into IT system .
RM	 10	Risk Matrix	
	 10.1	Guidance Note - Consequence	Audit Committee to discuss.
	 10.2	Guidance Note - Probability	
RM	 11	Guidance, Education and Training	RM structured to simplify training.
RM	 12	Risk Register System	Structure of Risk Register to be agreed.
		- Grace IT System	Need to ensure functionality supports RM Policy.
RM	 13	Roles and Responsibilities	Down to AD Level - further work required.
RM	 14	Risk Governance Framework (inc reporting)	To follow RM 13
RM	 15	Control Environment	To follow RM 13
RM	 16	Quality Assurance and Review Procedures.	To follow RM 13

Version 0.1 DRAFT
 For Audit Committee 23th Jan 2016.

RM1 Policy Statement

Term	Definition
POLICY STATEMENT	<p>Risk is defined as the effect of uncertainty on the Councils objectives.</p> <p>The Council recognises that there are risks involved in everything it does and that it has a duty to manage these risks in a balance, structured and cost effective way. In doing so, the Council will better achieve its objectives and enhance the value of the services it provides.</p> <p>The Council will ensure that its risk management arrangements are in line with best practice industry standards.</p>

Version 0.1 DRAFT
 For Audit Committee 28th Jan 2016.

RM2 Mandate and Commitment

Term	Definition
<p>MANDATE AND COMMITMENT</p>	<p>The development of risk management and ensuring its ongoing effectiveness requires strong and sustained commitment by the members and staff of the Council, as well as strategic and rigorous planning to achieve commitment at all levels. Members and Officers will:</p> <ul style="list-style-type: none"> define and endorse the risk management policy ensure the Council's culture and risk management policy are aligned determine risk management performance indicators. align risk management objectives with the objectives and strategy of the Council ensure legal and regulatory compliance assign accountabilities and responsibilities at appropriate levels ensure the necessary resources are allocated to risk management communicate the benefits of risk management to all stakeholders ensure that the framework for managing risk continues to remain appropriate

Version 0.1 DRAFT
 For Audit Committee 28th Jan 2016.

RM3 Our Approach

For the Council to be successful it is imperative that it adopts a single approach to the management of risk.
[Is this a shared view?]

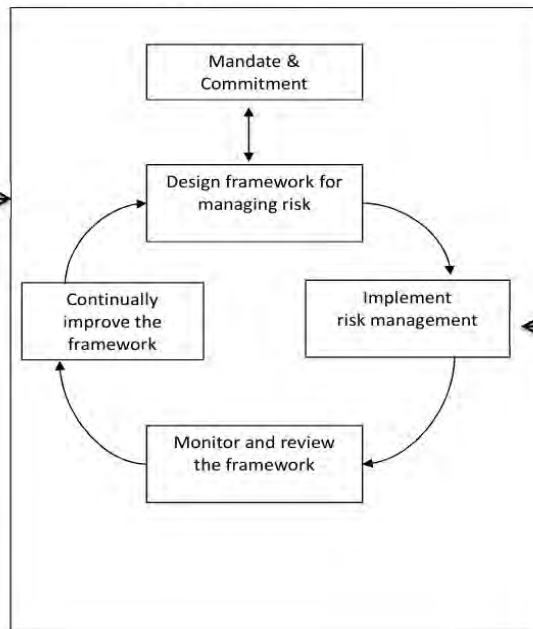
The Council will base its approach to Risk Management on best practice industry standards.
 The Council's approach will be consistent with and compliant with ISO31000.

Summary of ISO 31000

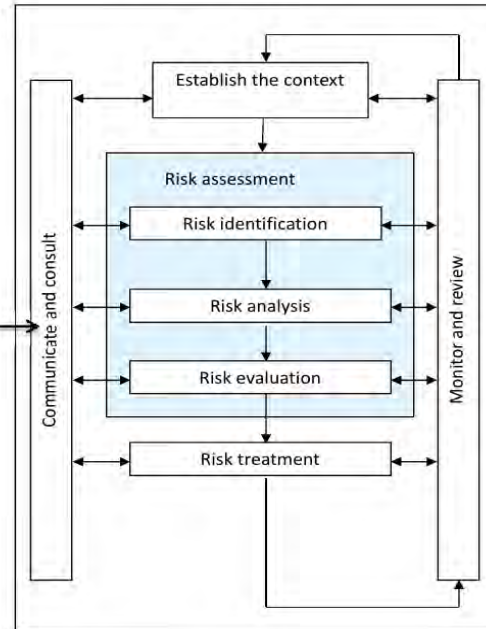
Principles

Creates value
 Integral part of organizational processes
Part of decision making
 Explicitly addresses uncertainty
Systematic, structured & timely
 Based on best available info
Tailored
 Takes human & cultural factors into account
Transparent & inclusive
 Dynamic, iterative & responsive to change
Facilitates continual improvement & enhancement of the org

Framework



RM Process



Version 0.1 DRAFT
 For Audit Committee 28th Jan 2016.

RM4 Principles

To ensure that Risk Management is embedded across the entire organisation the following principles will be adopted.

Principle	Intpretation	Mapping to ISO 31000
RISK MANAGEMENT SHOULD CREATE AND PROTECT VALUE	<p>Use risk management to create and protect value.</p> <p>Create and protect value by using risk management to help achieve the Council's objectives and improve its performance.</p>	3(a)
RISK MANAGEMENT SHOULD BE PART OF ALL PROCESSES	<p>Make risk management part of every process at every level.</p> <p>Make risk management a responsibility of every manager.</p>	3(b)
RISK MANAGEMENT SHOULD BE PART OF YOUR DECISION MAKING	<p>Make risk management part of decision making at all levels.</p> <p>Use risk management to make informed choices.</p> <p>Use risk management to prioritize actions.</p>	3(c)
RISK MANAGEMENT SHOULD BE USED TO HANDLE UNCERTAINTY	<p>Use risk management to address the uncertainty that you face.</p> <p>Use risk management to identify and define the nature and type of uncertainties that the Council must deal with.</p> <p>Use risk management to figure out what you can do to address the Council's uncertainties.</p>	3(d)
RISK MANAGEMENT SHOULD BE SYSTEMATIC AND TIMELY	<p>Make sure that the Council's approach to risk management is systematic, structured, and timely.</p> <p>Make sure that your approach contributes to efficiency.</p> <p>Make sure that your approach generates reliable results.</p>	3(e)
RISK MANAGEMENT SHOULD BE BASED ON THE BEST DATA	<p>Make sure that the inputs you use to manage risk are based on the best available information sources.</p> <p>Make sure that decision makers understand and consider the limitations and shortcomings of the data they use to manage risk.</p>	3(f)
RISK MANAGEMENT SHOULD BE TAILORED TO YOUR ENVIRONMENT	<p>Make sure that the Council's approach to risk management is aligned with its unique internal and external context.</p> <p>Make sure that the Council's approach to risk management is aligned with its risk profile.</p>	3(g)

Principle	Intpretation	Mapping to ISO 31000
<p>RISK MANAGEMENT SHOULD CONSIDER HUMAN FACTORS</p>	<p>Make sure that your approach to risk management recognizes and considers the human and cultural factors that can influence the achievement of the Council's objectives.</p> <p>Consider how human capabilities can facilitate or hinder the achievement of your objectives.</p>	<p>3(h)</p>
<p>RISK MANAGEMENT SHOULD BE TRANSPARENT AND INCLUSIVE</p>	<p>Make sure that your approach to risk management is transparent.</p> <p>Make sure that the Council's approach to risk management is open, visible, and accessible.</p> <p>Make sure that your approach to risk management is inclusive.</p> <p>Involve your organization's stakeholders.</p> <p>Involve decision makers from all parts of the Council.</p>	<p>3(i)</p>
<p>RISK MANAGEMENT SHOULD BE RESPONSIVE AND ITERATIVE</p>	<p>Make sure that the Council's approach to risk management is dynamic and responsive.</p> <p>Make sure that your approach to risk management continually senses change and responds to it.</p> <p>Make sure that your approach to risk management is ongoing.</p> <p>Repeat your risk management process whenever and wherever objectives need to be achieved.</p>	<p>3(j)</p>
<p>RISK MANAGEMENT SHOULD SUPPORT CONTINUAL IMPROVEMENT</p>	<p>Use risk management to improve all aspects of the Council.</p> <p>Develop strategies to improve your approach to risk management.</p>	<p>3(k)</p>

Version 0.1 DRAFT
For Audit Committee 28th Jan 2016.

RM4.1 Definitions

Term	Definition
RISK	<p>Risk is the "effect of uncertainty on objectives".</p> <p>An <i>effect</i> is a positive or negative deviation from what is expected.</p> <p>Whenever we try to achieve an objective, there's always the chance that things will not go according to plan. Every step has an element of risk that needs to be managed and every outcome is uncertain. Whenever we try to achieve an objective, we don't always get the results we expect. Sometimes we get positive results and sometimes we get negative results and occasionally we get both. Because of this, we need to reduce uncertainty as much as possible.</p> <p>Uncertainty (or lack of certainty) is a state or condition that involves a deficiency of information and leads to inadequate or incomplete knowledge or understanding. In the context of risk management, uncertainty exists whenever the knowledge or understanding of an event, consequence, or likelihood is inadequate or incomplete.</p>
GROSS RISK	<p>Intuitively we recognise some risks are more 'important' than others. The Council seeks to identify and manage the 'bigger' risks to achieving its objectives.</p> <p>To do this the Council needs to identify and 'score' the risk it faces. To do this it identifies and then 'scores' the various risks it faces. This is done via a matrix.</p> <p>Gross Risk is the level of risk if</p> <ul style="list-style-type: none"> - there are no control measures in place - all controls are failing <p>As a simple rule of thumb its best to think of this as the worst case scenario for this risk.</p> <p>NOTE: Gross Risk is often referred to as Inherent Risk.</p>
KEY CONTROLS	<p>A <i>control</i> is any measure or action that modifies risk.</p> <p>Controls include any policy, procedure, practice, process, technology, technique, method, or device that modifies or manages risk.</p> <p>NOTE: Controls are different to Risk Treatments as they are existing at the time of risk assessment.</p>
KEY CONTROL GAPS	<p>Risk Owners are likely to be aware of gaps in the control within there areas of responsibility.</p> <p>These should be identified and set out.</p>
RESIDUAL RISK (CURRENT)	<p><i>Residual risk</i> is the risk left over after a risk owner has put controls in place.</p> <p>It's the risk remaining after you've reduced the risk, removed the source of the risk, modified the consequences, changed the probabilities, transferred the risk, or retained the risk.</p> <p>Again this is 'scored' via a matrix.</p>
RISK TREATMENT (ACTION PLANS)	<p>If the Residual Risk (Current) is too high then further action will be required.</p> <p>An Action Plan will need to be put in place. This is equivalent to the term Risk Treatment.</p> <p><i>Risk treatment</i> is a risk modification process. It involves selecting and implementing one or more treatment options. Once a treatment has been implemented, it becomes a control or it modifies existing controls. You have many treatment options. You can avoid the risk, you can reduce the risk, you can remove the source of the risk, you can modify the consequences, you can change the probabilities, you can share the risk with others, you can simply retain the risk, or you can even increase the risk in order to pursue an opportunity.</p>
RESIDUAL RISK (TARGET)	<p>The Action Plan must result in a change in the level of predicted risk.</p> <p>This risk reduction will, amongst other things, justify the investment of resource</p> <p>The reduction of risk will be as a result of the reduction of the likelihood or consequence associated with a risk (negative risk).</p>

Term	Definition
RISK OWNER	A <i>risk owner</i> is a person or entity that has been given the authority to manage a particular risk and is accountable for doing so.
RISK ATTITUDE (RISK APPETITE)	This is the level of risk that the Council is prepared to accept.
ACTION OWNER	An <i>action owner</i> is a person or entity that has been given the authority to carry out a particular action and is accountable for doing so.
ILLUSTRATIVE EXAMPLE (SIMPLIFIED)	<p>By way of illustration take the risk of a major office building burning down and limit our concern to financial impact to rebuild cost only.</p> <p>1.) Fire Alarms and 2.) fire extinguishers are amongst the controls to mitigate this risk.</p> <p>The Gross Risk is the assessed as the entire building burning down. Without any controls this is likely to happen once every 30 years and cost say £15m to rebuild. This would be considered a very severe risk.</p> <p>With both controls in place (the fire extinguishers and fire alarms) we can reduce the likelihood to once every 50 years and the contain the fire to a smaller part of the building. The impact of the a fire would then be reduced to £1m.</p>
GROSS RISK and RESIDUAL RISK (CURRENT)	<p>The example above helps show why it is important to assess both the Gross Risk and the Residual Risk (Current).</p> <p>When the Gross Risk is high you need to be concerned about whether the controls are working effectively.</p> <p>When the Residual Risk (Current) is too high you need to put an action plan in place.</p>
RESIDUAL RISK (CURRENT) and RESIDUAL RISK (TARGET)	<p>Suppose we have only fire alarms in place.</p> <p>The risk of fire might be every 50 years but now result in £5m cost.</p> <p>If we find this unacceptable we need to put an action plan in place to bring the risk down to an acceptable level. A plan to introduce fire extinguishers in place would be designed and implemented to bring risk down.</p>

Version 0.1 DRAFT
 For Audit Committee 28th Jan 2016.

RM5 Risk Attitude Statement

Term	Definition
<p>RISK ATTITUDE (OFTEN REFERRED TO AS RISK APPETITE)</p>	<p>This is defined as the Council's approach to assess and eventually pursue, retain, take or turn away from risk (may be Gross Risk or Residual Risk).</p> <p>Before taking any action to reduce/increase the level of RESIDUAL RISK (CURRENT), an organisation must determine its risk appetite; how much risk it is prepared to retain without taking any further mitigating action. Essentially, an acceptable level of risk is one where the cost of removing or further reducing the level of risk is greater than the loss incurred if that risk were to materialise. It is important that the focus is on the promotion of risk awareness, rather than risk avoidance. If the Council's risk appetite is too low, there will be a tendency towards risk avoidance. This can be counterproductive, resulting in missed opportunities and a waste of resource through excessive control.</p> <p>Action & Monitoring timescales are set out at 5.1 Guidance on Timescales.</p>
<p style="text-align: center;">RED</p>	<p>RED = Very severe: risks which could have a potentially disastrous effect on the organisation without immediate comprehensive action to reduce the level of risk. Very severe risks are those on the matrix coloured red, scored as 20-25.</p>
<p style="text-align: center;">ORANGE</p>	<p>ORANGE = Serious: risks which have a serious impact, and detrimental effect on the achievement of objectives. Action plans should be developed to reduce the level of residual risk, and reviewed periodically. Serious risks are shown as orange on the matrix, scored as 12-16.</p>
<p style="text-align: center;">YELLOW</p>	<p>YELLOW = Manageable: risks which can be reduced within a reasonable timescale, in a cost effective manner. Any mitigating actions must be monitored and recorded. Manageable risks are coloured yellow on the matrix, scored as 8 - 10.</p>
<p style="text-align: center;">GREEN</p>	<p>GREEN = Acceptable: risks where any action to further reduce the level of risk would be inefficient, i.e. the cost in time. Scored 1 - 6 on the risk matrix.</p>

Version 0.1 DRAFT
 For Audit Committee 28th Jan 2016.

RM5.1 Risk Attitude - Guidance on Timescales

Colour	Timescale for action	Timescale for review
RED	Action immediately	Review within 1 month
AMBER	Action within 3 months	Review within 3 months
YELLOW	Action within 6 months	Review within 6 months
GREEN	Action within 12 months or accept risk	Review controls within period of corporate plan

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RM6 Risk Maturity

Term	Definition
RISK MATURITY	<p>One way to test the extent to which risk management is having a positive effect on the Council is to assess its level of maturity:</p> <p>LEVEL 1 Risk Management is engaging with the Council.</p> <p>LEVEL 2 Risk Management is happening within the Council.</p> <p>LEVEL 3 Risk Management is working for the Council.</p> <p>LEVEL 4 Risk Management is embedded and integrated within the Council.</p> <p>LEVEL 5 Risk Management is driving the Council.</p>

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RM7 Risk Management Levels

Term	Definition
RISK MANAGEMENT LEVELS	<p>Since Risk Management is not a separate activity and risks are best managed at the most appropriate level</p> <p>it therefore follows that:</p> <p>The Council will manage risk at the following levels (and direction).</p> <ol style="list-style-type: none">1.) Activity Level2.) Facility Level3.) Unit / Service Level4.) Project / Programme Level5.) Departmental / Directorate6.) Cross Directorate7.) Corporate

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RM8 Risk Escalation

Term	Definition
RISK ESCALATION	<p>In line with the Risk Attitude and where a single risk or group of risks exceed the pre agreed threshold the risks should be escalated to a more senior level.</p> <p>Similarly it should be clear where a risk can be delegated to a lower level for action.</p> <p>This escalation will be via the pre-agreed procedure [will mirror the completed roles and responsibilities schedule].</p>

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RM9 Process

Term	Definition
Step 1: General	Ensure that it is understood that risk management process should be <ul style="list-style-type: none"> - an integral part of management - embedded in the culture and practices, and - tailored to the business objectives of the Council. It is comprised of the activities described in the diagram at RM3
Step 2: Communicate and Consult	What is it? sharing information with stakeholders Why we do it? to help to establish the context to help make sure we understand and consider stakeholders' interests to help make sure all risks are identified and assessed to make sure staff and stakeholders understand decisions and actions required to share lessons with those who can benefit from them.
Step 3: Establish context (and objectives)	What is it? Why we do it? How we do it
Step 4: Risk Assessment Step 4.2: Identify risks	What is it? finding and recognising risks describing risks categorising risks. Why we do it? to generate a comprehensive list of threats and opportunities based on events that might enhance, prevent, degrade, accelerate or delay achieving outcomes. to provide information about risks so that we can analyse, evaluate, treat, monitor and report on them. How we do it
Step 4.3: Analyse risks	What is it? interpreting the risk determining the level of risk exposure. Why we do it? to understand the level of exposure should controls fail to help to identify ineffective controls to understand the level of exposure with controls in place to inform decisions as to whether the controlled risk is acceptable or not and guide risk treatment. How we do it
Step 4.4: Evaluate risks	What is it? comparing the controlled risk with the risk tolerance. Why we do it? to determine whether the controlled risk is acceptable to determine whether the controlled risk needs further treatment to prioritise risk treatment. How we do it

Term	Definition
<p>Step 5: Treat risks (and Prioritise)</p>	<p>What is it?</p> <p>choosing option(s) for modifying the risk reassessing risk levels with controls and treatments in place.</p> <p>Why we do it?</p> <p>to identify treatments for risks that do not meet acceptable tolerance level to understand the level of risk with controls and treatments in place to prioritise risks for monitoring and review.</p> <p>How we do it</p>
<p>Step 6: Monitor and review</p>	<p>What is it?</p> <p>re-examining the context and reviewing performance determining whether the risk profile has changed and whether new risks have emerged checking control effectiveness and progress of treatments.</p> <p>Why we do it?</p> <p>to keep risk information current to identify emerging risks to maintain current understanding of inherent, controlled and treated risks to provide feedback on efficiency and effectiveness of controls to identify any necessary changes to treatments to reassess priorities to identify any necessary changes to the risk management context to capture lessons from failures, near-misses and success.</p> <p>How we do it</p>

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RM 10 Risk Matrix

A risk matrix will be used to evaluate the risks so that there is an understanding of the risk exposure faced. This in turn influences the level of risk treatment that should be applied to manage/reduce/prevent the risk. This matrix is used for assessing Gross Risk and Residual Risk.

RiskAssessment Matrix			PROBABILITY				
			Rare	Unlikely	Possible	Likely	V Likely
		Score	1	2	3	4	5
CONSEQUENCES	Fundamental	5	5	10	15	20	25
	Major	4	4	8	12	16	20
	Moderate	3	3	6	9	12	15
	Minor	2	2	4	6	8	10
	Not significant	1	1	2	3	4	5

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RM10.1 Guidance Note - Consequence

		Risk Type (with associated impact)					
Consequence	Score	Impact on individual(s) – staff or public.	Statutory Duty.	Business / Operational	Buildings/ Environmental	Engineering/ Quality of Service	Finance
Fundamental	5	• Death	• Multiple breach of statutory legislation and prosecution.	• Litigation > £500k expected.	• Critical Environmental Impact.	• Severe impact on customer satisfaction.	• Significant financial impact (over 5% of total directorate budget)
				• National Media Interest	• Service closed for unacceptable period.	• Gross failure to meet professional / national standards	• Theft / loss >£250k
				• Severe loss of confidence and reputation			
Major	4	• Major injury/ill health (reportable)	• Multiple breach of statutory legislation and improvement notice issued.	• Litigation >£250k to <£500k expected.	• Major/significant environmental impact	• Major impact on customer satisfaction.	• Major financial impact (between 2% - 5% of total directorate budget.
		• Major clinical intervention		• Adverse publicity	• Severe disruption to service	• Failure to meet professional / national standards	• Theft / loss between £100k - £250k
		• Permanent incapacity		• Impact on reputation			
Moderate	3	• Temporary Incapacity	• Single breach of statutory legislation and Improvement Notice issued.	• Litigation >£50k - <£250k possible.	• Moderate environmental impact	• Formal complaint expected.	• Moderate financial impact (between 1% and 2% of total directorate budget)
		• Short term monitoring		• Potential for adverse publicity, avoidable with careful handling	• Moderate disruption to services	• Failure to meet internal standard	• Theft / loss between £50k - £100k
		• Additional medical treatment up to 1 year		• Potential to impact on reputation.			
Minor	2	• First Aid/ self treatment	• Breach of statutory legislation.	• Litigation <£50k	• Localised environmental impact	• Possible complaint.	• Minor financial impact (up to 1% of total directorate budget)
		• Minor injury		• Impact on reputation – internal awareness,	• Disruption to service perceived as inconvenient	• Single failure to meet internal standard.	• Theft / loss between £1 - £50k
		• Minor ill health up to 1 month					
		• Near miss (small cluster)					
Not significant	1	• Near miss (single)	• Near breach of statutory legislation.	• Possible litigation due to settlement is <£5k.	• Minimal impact to environment.	• Customer initially unhappy.	
		• No adverse outcome.	• Minor breach of guidance or legislation.		• Minimal disruption.	• Minor non-compliance with internal standard.	
		• No injury or ill-health.					

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RM10.2 Guidance Note - Probability

Likelihood of Event or Incident occurring		
Likelihood Descriptor	Score	Probability / Likelihood (of event or incident occurring over lifetime of Corporate Plan).
Very Likely	5	The event is more likely than not to occur.
Likely	4	The event is likely to occur.
Possible	3	There is a reasonable chance of the event occurring.
Unlikely	2	There event is unlikely to occur.
Rare	1	The event will occur only in exceptional circumstances.

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RM11 Guidance, Education and Training

To be designed

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RM12 Risk Register System

The Council will maintain a register of its key risks although this register will be sub-divided for practical purposes.

It will assign named posts (individual officers) as owners for ensuring the risk is correctly identified and assessed and any treatment (action plan) is implemented, monitored and effectively managed.

The Council will use an appropriate IT System to support the Risk Management Process. In the short term this is likely to remain as the Grace System.

The following information will be included on the Register:

Risk (Name)
Context
Description
SMT Member (Risk Owner)
AD / CMT Link.
Other (Interim = until structure completed)
Support

Gross Risk
Key Controls / Identified Control Gaps
Residual Risk (CURRENT)
Action Plan
Residual Risk (TARGET)
Review / Note

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RM13 Roles and Responsibilities

All members, staff and partner organisations have a role to play to ensure that risk is effectively managed by the Council.
The responsibilities for each key role are set out below:

Role Name	Role Description
Council	<ul style="list-style-type: none"> ■ Formal approval of the Risk Management Policy ■ Approve the risk attitude of the Council (see RM5). ■ Ensuring effective risk management throughout Council. ■ Consider risk when making key decisions.
Elected Members	<ul style="list-style-type: none"> ■ Gain an understanding of risk management and the benefits ■ Maintain an awareness of the risk management implications of policy decisions ■ Be aware of how risks are being managed through planning processes.
Audit Committee	<ul style="list-style-type: none"> ■ Review of effectiveness of Risk Management Policy ■ Review and endorse changes to Risk Management Policy ■ Provide comment and challenge on risk management activity and progress. ■ Monitor progress towards embedding risk management (risk maturity see RM6)
Chief Executive Senior Management Team	<ul style="list-style-type: none"> ■ Determine the Council's Risk Management Policy for approval by Council. ■ Support and promote risk management throughout Council. ■ Ensure (where appropriate) key decision reports include a section to demonstrate that arrangements are in place to manage any risks.
Lead Director. Director of Corporate Services	<ul style="list-style-type: none"> ■ Overall leadership for the implementation of the RM Policy and delivery of the Council's risk management function in accordance with best practice.
Director	<ul style="list-style-type: none"> ■ Implement the Risk Management Policy. ■ Act as Risk Owner for allocated Corporate Risks ■ Ensure effective operational risk management within their areas of responsibility.
Corporate Management Team To be reviewed by CMT on 16th Feb 2016	<ul style="list-style-type: none"> ■
Assistant Directors See above	<ul style="list-style-type: none"> ■ Act as Risk Owner for allocated Operational Risks ■ Agree schedule of Risk Registers held within their areas of responsibility ■ Ensure their staff have appropriate understanding and training on Risk Management.
Heads of Service	<ul style="list-style-type: none"> ■ Manage risks effectively in their service area in accordance to the RM Policy. ■ Where necessary escalate risks. ■ Ensure their staff have appropriate understanding and training on Risk Management.
Employees	<ul style="list-style-type: none"> ■ Manage risks as part of their job and report risks to their manager. ■ Where necessary escalate risks. ■ Ensure their staff have appropriate understanding and training on Risk Management.

Role Name	Role Description
<p>Support Arrangements Role of Teams / Groups Interface roles To be developed further.</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Local Government Audit (NIAO) <input type="checkbox"/> Internal Audit <input type="checkbox"/> Departmental Risk Controllers/Administrators <input type="checkbox"/> Risk Management Steering Group <input type="checkbox"/> Risk Specialists - H&S, Fire Safety, Insurance, Business Continuity, Emergency Planning. <input type="checkbox"/> Other support functions
<p>Partnership Working To be developed further. includes suppliers / contractors</p>	<ul style="list-style-type: none"> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<p>Restructuring / Interim To be developed further.</p>	<ul style="list-style-type: none"> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>

Report to:	Audit Committee 28th January 2016
Subject:	<i>Corporate Risk Register (Version 0.1)</i>
Date:	22 nd Jan 2016
Reporting Officer:	Steve Wright
Contact Officer:	Steve Wright
<u>Decisions Required</u>	
<ul style="list-style-type: none"> • NOTE report. 	
1.0	<u>Purpose & Background</u>
1.1	<p>A project plan to design and implement a <i>fit for purpose</i> risk management framework was submitted to the last Audit Committee 29th Oct 2015.</p> <p>In noting the plan the Audit Committee was keen to see evidence of progress in developing various particular components of the framework by its next meeting:</p> <ul style="list-style-type: none"> • A draft Corporate Risk Register • and clarification of the roles and responsibilities in managing risk.
2.0	<u>Corporate Risk Register</u>
2.1	The most up-to-date draft of the Corporate Risk Register will be distributed at the Audit Committee.
2.2	The final information on each risk will be as per the headings at RM12 of the Risk Management Policy.
2.3	<p><u>RM13 ROLES AND RESPONSIBILITIES</u></p> <p>With regard to the clear ownership of risks it should be noted that</p> <ul style="list-style-type: none"> • Each high gross risk (RED) will have a SMT Director assigned to it as Risk Owner. This will apply even where there is clearly a corporate/shared responsibility. <p>This rule will be applied at other levels also.</p>
2.4	<p><u>'Refresh' of Corporate Risk Register</u></p> <p>The draft Corporate Risk Register is a 'first pass' at identifying the Council's high gross</p>

	<p>Corporate Risks (RED) excluding high gross H&S risks.</p> <p>These 'first pass' risks were identified from:</p> <ul style="list-style-type: none"> • predecessor councils Corporate Risk Registers • the GRACE system / DDC Risk Registers • Internal Audit Reports • External Audit Reports • Annual Governance Statements • Review of previous Planning Service Risk Registers. <p>There will of course be gaps and these risks will need to be updated to reflect business plans.</p>
4.3	<p>Directors are currently carrying out the following actions:</p> <p>ACTION 1: Review the corporate risk register to ensure all high gross risks have been included. Confirm they are content with scoring of gross risk.</p> <p>ACTION 2: Provide the following information regarding each key risk:</p> <ul style="list-style-type: none"> - LINE MANAGEMENT RESPONSIBILITY <i>(The request is to identify individual posts down to Tier 4. As the structure has not yet been completed there will be interim/shared arrangements in place. Where this is the case both the future and interim responsibilities should be provided.)</i> - KEY CONTROLS - IDENTIFIED KEY CONTROL GAPS - ACTION PLANS <p><u>Note:</u></p> <ol style="list-style-type: none"> 1.) It is not proposed to obtain a Directors assessment of the Residual Risk (Current) at this point but this will be required in the next iteration (relatively quickly). 2.) The return of the information requested above must be in the format of the spreadsheet provided.
5.0	<u>Key Issues/Constraints</u>
5.1	<ul style="list-style-type: none"> • Commitment from both ADs and Directors. • Resource to design and implement the framework. • Turnaround time for information requested above. • Need for positive working relationships
6.0	<u>Resource Implications</u>
6.1	Not quantified.

7.0	<u>Appendices</u>
7.1	None

Report to:	Audit Committee 28th January 2016
Subject:	<i>Review of implementation of Internal Audit recommendations ("pre 2015/16")</i>
Date:	22 nd Jan 2016
Reporting Officer:	Steve Wright
Contact Officer:	Steve Wright
<u>Decisions Required</u>	
<ul style="list-style-type: none"> NOTE report. 	
1.0	<u>Purpose & Background</u>
1.1	At the Audit Committee 28 th Jan 2015 (AC/28/2015) it was agreed that in light of the timeframe to complete a follow up review of prior year recommendations, ASM Internal Audit will carry out substantive audit work on only those recommendations issued as limited assurance reviews and any priority 1 recommendations raised in respect of the other assurance reviews.
1.2	In light of the proposed Risk Management Policy and in order to ensure best use of audit time the steps to complete this work are set out below.
2.0	<u>Review of implementation of IA recommendations ("pre 2015-16")</u>
2.1	<p>The steps will be:</p> <p>STEP 1: Directors/CMT to confirm Priority 1 recommendations completed (or provide assurance on progress to date/proposed plans).</p> <p>STEP 2: AD to confirm other recommendations within Limited Assurance reports have been implemented or are 'in progress' (and will be actively considered when developing a risk treatment/Action Plan).</p> <p>STEP 3: Review by ASM.</p> <p>STEP 4: Review by Assistant Directors of IA recommendations (held within substantial/full assurance reports) as part of developing risk registers.</p>
3.0	<u>Key Issues/Constraints</u>

3.1	See RM Policy paper
4.0	<u>Resource Implications</u>
4.1	Not quantified.
5.0	<u>Appendices</u>
5.1	None

Report to:	Audit Committee Meeting – 28 January 2016
Subject:	Financial Report for Capital & Revenue Spend
Date:	22 January 2016
Reporting Officer:	Mr Robert Dowey Head of Finance
Contact Officer:	Mr Robert Dowey Head of Finance

<u>Decisions Required</u>	
Members are asked to note the contents of this report.	
1.0	<u>Purpose & Background</u>
1.1	To provide the Audit Committee with a Report and explanation on Capital and Revenue Spend with the Council to the dates as specified on the attached.
2.0	<u>Key Issues</u>
2.1	Please see attached Report and Schedules.
3.0	<u>Resource Implications</u>
3.1	N/A
4.0	<u>Appendices</u>
	<ul style="list-style-type: none"> ▪ Report from R Dowey Head of Finance ▪ Capital Spend Projection to 31 March 2016 (5 Pages) ▪ Capital Spend Actual 9 months to 31 December 2015 (5 Pages) ▪ Net Revenue Expenditure Report year to date 31 October 2015 (2 Pages) ▪ Account Code Report for 7 months to 31 October 2015 (7 Pages)

**REPORT FROM
HEAD OF FINANCE
to
Audit Committee 28th January 2016**

CAPITAL SPEND

Enclosed is the **Actual Capital Spend by Project**, to 31 December 2015.
Also enclosed is the **Projected Capital Spend**, by Project, to 31 March 2016, which is based on 6 months actual spend to 30 September 2015 and 6 months projected spend to 31 March 2016.

Currently operational staff are updating the Projected Capital Spend to 31 March 2016, based on the actual figures to 31 December 2015.

The Reports enclosed are self-explanatory and highlight variations from the overall budgets. Overall there will be a significant underspend in actual Capital Spend compared to budget. This underspend will have an impact on borrowings for 2015/2016 and this will be reflected in the Revenue figures from month 07 (ie, 31 October 2015) onwards.

REVENUE SPEND:

Enclosed is the two page **Revenue Report** for 7 months (ie, 31 October 2015).

The left hand side of the report lists the services by DOE order (which is a summary level), Income, Expenditure & Net Expenditure is shown by Budget, Actual and Variances.

For the 7 months there is an adverse variance relative to budget of £688,103 (budget was a surplus of £735,972; actual surplus was £47,868).

The major variance year to date is:

	£	
Payroll	(741,009)	adverse

There are many other variances both favourable and adverse, however some of these are complicated due to different coding systems and rules between the two Legacy Councils when the budgets were prepared. In addition there are financial

accounting entries related to loans, severance and depreciation which complicates matters in a combination situation of two previously separate organisations. Attached is a seven page listing of the **Variances by Account Code and summary Payroll Variance.**

Within the adverse variance of £688,103 is a sum for the Irish Open Golf event of £77,000 (not budgeted in 2015/2016 Revenue) and the Famine Commemoration event £65,000 (not budgeted in 2015/2016 Revenue). The accounts to 31 October 2015 also assume actual loans repayments will be as per budget. As the Capital Budget will be underspent it is anticipated allowing for an MRP adjustment and severance costs that there will be a loans cost saving of £150,000 approximately.

As each set of Management Accounts are produced the anomalies and explanations for variances etc become clearer as Finance staff get to grips with large quantum of data in what was until recently two separate organisations with two separate cultures. Operational staff who receive Management Accounting reports also start to become more familiar with the accounts and provide needed and important feedback to Finance where there appear to be anomalies between what they would expect to see in their accounts and what may be in them.

The next Management Accounts will be prepared for the 9 months to 31 December 2015 and will be available late January 2016.

Newry, Mourne & Down District Council																						
Capital Spend Report																						
From 1 April 2016 to 30th September and 6 Months Projected to 31st March 2016 (after 11 Jan 2016 meeting plus RD adjust 06 Jan 2016)																						
Asset Type	Project Code	Project Description	C. Opening Balances		D. Budgets 2016/2016		E. Budgets 2016/2016		F. Net Spend for Year (D-C)		G. Spend/ Accruals 6 Mos		H. ACTUALS 2015/2016		I. Net Spend YTD (G+H)		J. Gross Spend Projected (D-G)		K. Grants Received YTD (E-H)		L. Net Spend YTD (J+K)	
			£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
B/L	9062	Ballynahinch Public Realm	485,981	0	18,577	0	18,577	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(18,577)
B/L	9648	Bessbrook - Orin Park - Changing	112,802	0	9,948	0	9,948	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(9,948)
B/L		Castlewallan E.I. Scheme	59,040	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B/L		Clonduff Graveyard - Assessment	1,196,836	0	1,550	0	1,550	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(307,451)
B/L		9009 Down Leisure Centre	7,528	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B/L		9043 Downpatrick 3G Pitch	116,170	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B/L		9060 Downpatrick Public Realm	202,500	0	284,546	0	284,546	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(289,396)
B/L		9916 Killeel - Valley Rangers Scheme	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,450)
B/L		9010 Killeel - In line Skaling Park	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(29,000)
B/L		Killeel Leisure Centre - Minor Refurbishment	155,014	0	10,000	0	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B/L		9659 Mourne Esplanade - SEA EFF Project	0	0	650,000	0	650,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	649,062
B/L		Newcastle - Purchase St Mary's	0	0	938	0	938	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(65,000)
B/L		Newcastle Centre - Refurbishment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(11,092)
B/L		9889 Newry - Projects Officer - EIS Schemes	94,570	0	500,000	0	500,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(249,336)
B/L		9653 Newry - Victoria Lock - Refurbishment Works	27,545	0	78,000	0	78,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(41,018)
B/L		9887 Newry Canal - Repairs to Canal Bank	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(25,000)
B/L		Newry - Albert Basin - Consultancy 2nd Access	26,617	0	72,100	0	72,100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B/L		9845 Newry City Centre EIS	9,697,886	0	1,800,000	0	1,800,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(203,590)
B/L		9321 Newry Leisure Facility - Phase 1 Wet Side	527,617	0	3,500	0	3,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B/L		9406 Newry Village Renewal - Retention	0	0	60,000	0	60,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B/L		9243 Play Areas - Various Match Fund	0	0	70,000	0	70,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B/L		9789 Play Areas - Various Replace Equip	0	0	10,000	0	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B/L		9511 Ringmacilly, Play Area Warrenpoint	1,081	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B/L		9051 Trassey Outdoor Amenity Centre	92,669	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B/L		Sainfield Square E.I. Scheme	0	0	115,000	0	115,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B/L		9842 Warrenpoint Public Realm Scheme	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
P&E		Killeel Leisure Centre - Spa & Filters	0	0	66,000	0	66,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
P&E		9184 Plant & Machinery - Grounds Mice	0	0	35,000	0	35,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Veh		9083 Leisure Van (N) Repl Crew Cab SBZ 1236	0	0	10,000	0	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Veh		Vehicle - Leisure Services (D)	0	0	12,000	0	12,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Veh		9085 Leisure Van (N) Repl TBZ 7246	0	0	32,000	0	32,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Veh		9084 Leisure Van (N) Repl Crew Cab F-JZ 7762	0	0	30,000	0	30,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Veh		Vehicles - second hand vehicle (D)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
002		RECREATION AND SPORT	12,669,514	0	4,213,600	0	4,213,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					1,179,015		1,179,015		4,334,375													2,022,227
																						(1,299,790)
																						722,437

Newry, Mourne & Down District Council
Capital Spend Report

From 1 April 2015 to 30th September and 6 Months Projected to 31st March 2016 (after 11 Jan 2016 meeting plus RD adjust 06 Jan 2016)

Asset Type	Project Code	Project	C		D		E		F		G		H		I		J		K		L					
			Opening Balances Net Spend 01 April 2015	£	Spend for Year	£	Grants for Year	£	Net Spend for Year (D+C)	£	Actuals 6 Mos	£	Projected 6 Mos	£	Received/Receivable	£	Net Spend YTD (G+H)	£	Projected (D-G)	£		Received YTD (I+K)	£	Variance 2015/2016		
B/L	9010	Saintfield Community Centre	0	500,000	0	500,000	500,000	0	0	3,340	0	3,340	0	0	0	0	0	0	0	0	0	496,660	0	496,660		
B/L	9728	Amalong Marine Park - Drainage	0	0	0	0	0	0	0	1,261	0	1,261	0	0	0	0	0	0	0	0	0	0	0	(1,261)	0	(1,261)
B/L	9622	Bloody Bridge Amenity Area & Coastal Path ***	177,576	1,134,000	1,134,000	1,134,000	1,134,000	0	0	35,738	264,282	300,000	0	0	0	0	0	0	0	0	0	834,000	0	834,000		
B/L	9161	Camlough Lake	71,365	100,000	100,000	100,000	100,000	0	0	343,104	243,812	99,292	0	0	0	0	0	0	0	0	0	(243,104)	243,812	0	708	
B/L	9895	Cranfield Beach - Mourne Signature Project	393,068	0	0	0	0	0	0	87,989	(87,989)	550	0	0	0	0	0	0	0	0	0	(87,989)	87,989	0	(550)	
B/L	9755	Kilbroney Park - Events Space **	16,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
B/L	9892	Kilbroney Park - Master Plan	19,551	0	0	0	0	0	0	11,750	0	11,750	0	0	0	0	0	0	0	0	0	0	0	0	(11,750)	
B/L	9488	Warrenpoint Baths	44,172	0	0	0	0	0	0	500	0	500	0	0	0	0	0	0	0	0	0	0	0	0	(500)	
B/L		Unknown Project	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
B/L		Newcastle Gateway/Gondola Development	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
B/L		Tourism Van - Slieve Gullion	0	0	0	0	0	0	0	0	10,000	0	0	0	0	0	0	0	0	0	0	10,000	0	0	0	
005		TOURISM	722,232	1,234,000	0	1,234,000	1,234,000	0	0	480,892	274,262	413,363	0	0	0	0	0	0	0	0	0	478,846	341,801	0	820,647	
B/L	9056	Ballynahinch War Memorial	85,222	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
B/L	9015	Castleswelan Park Trilal ORNI	33,536	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
B/L	9019	Castleswelan Play Structure	13,989	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
B/L	9045	Down Museum Extn - High Cross	358,225	103,000	103,000	103,000	103,000	0	0	332,852	22,200	11,640	0	0	0	0	0	0	0	0	0	(228,852)	221,212	0	(8,640)	
B/L	9059	Down Museum - Remedial Works	56,127	0	0	0	0	0	0	0	22,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
B/L	9047	Downpatrick Cinema Development	(35,548)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
B/L	9017	Land at Stream Street	49,509	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
B/L	9846	Legacy 2 for Development Strategy	798	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
B/L	9046	NAC - Roof Repairs	(3,923)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
B/L	9018	NAC - Street Repairs	0	0	0	0	0	0	0	3,537	0	3,537	0	0	0	0	0	0	0	0	0	(3,537)	0	0	(3,537)	
B/L	9560	NAC - ACN Capital Bldg Applic	33,861	0	0	0	0	0	0	50,087	279,913	330,000	0	0	0	0	0	0	0	0	0	170,000	0	0	170,000	
B/L	9899	NTH - Upgrade Scheme - (Chilton 3b)	14,363	500,000	500,000	500,000	500,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
B/L	9063	Saul Church - Signature Project	8,273	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
B/L	9020	Strangford Pointoon - Extension	58,113	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
B/L	9016	Tullymore Play Structure	5,100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
B/L		Tollymore Play Structure	12,170	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
B/L		LINKDOWN	12,948	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
B/L		Signage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	70,000	0	0	(70,000)	
P&E			666,774	603,000	0	603,000	603,000	0	0	386,476	371,913	637,177	0	0	0	0	0	0	0	0	0	(155,389)	221,212	0	65,823	
006		CULTURE AND HERITAGE	666,774	603,000	0	603,000	603,000	0	0	386,476	371,913	637,177	0	0	0	0	0	0	0	0	0	(155,389)	221,212	0	65,823	

Newry, Mourne & Down District Council																					
Capital Spend Report																					
From 1 April 2015 to 30th September and 6 Months Projected to 31st March 2016 (after 11 Jan 2016 meeting plus RD adjust 06 Jan 2016)																					
Asset Type	Project Code	Project	C		D		E		F		G		H		I		J		K		L
			Opening Balances	Net Spend 01 April 2015	Spend for Year	Grants for Year	Net Spend for Year (D-C)	Spends/ Accruals 6 Mos	Spends/ Accruals 6 Mos	Grants Received/ Receivable	Grants Received/ Receivable	Net Spend YTD (G+H)	Projected (D-G)	Projected (E-H)	Gross Spend YTD	Grants Received YTD	Variance 2015/2016	Net Spend YTD			
			£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
	044	GREENBANK OFFICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B/L	9505	Connector System - Emergency Generator	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B/L	9058	Ft Oil New Admin Centre Downshire	16,510	(5,437)	0	0	0	0	0	0	55,352	15,000	15,000	0	55,352	0	0	0	0	0	(55,352)
B/L	9871	Monaghan Row - Work Pollution Reg	0	0	30,000	0	0	0	30,000	0	0	15,000	15,000	0	15,000	0	0	0	0	0	15,000
B/L		Downpatrick, Strandford Road - Demolition	0	0	0	0	0	0	0	0	4,974	39,370	39,370	0	39,370	0	0	0	0	0	(39,370)
P/E	9265	Newry Mon Row - Energy Efficiency	0	0	70,000	0	0	0	70,000	0	0	66,026	70,000	0	70,000	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	045/049	CIVIC BUILDINGS/COUNCIL OFFICES	11,023	0	100,000	0	100,000	0	100,000	0	60,326	119,386	119,386	0	179,722	0	0	0	0	0	(79,722)
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B/L	9874	Newry Bunscoil - Replace Windows	0	0	18,000	0	18,000	0	18,000	0	24,325	24,325	24,325	0	24,325	0	0	0	0	0	(6,325)
	052	NON DISTRIBUTABLE COSTS	0	0	18,000	0	18,000	0	18,000	0	24,325	24,325	24,325	0	24,325	0	0	0	0	0	(6,325)
		TOTAL	16,224,263	0	9,325,100	0	9,325,100	0	9,325,100	0	2,293,069	5,695,915	5,695,915	0	7,990,824	0	1,211,116	2,695,240	0	0	3,806,356

*** Indicates Grant Aided Schemes

Newry, Mourne & Down District Council																						
Capital Spend Report																						
From 1 April 15 to 30th December 2015 and 3 Months Projected to 31st Mar J16																						
Asset Type	Project Code	Project	C		D		E		F		G		H		I		J		K		L	
			Opening Balances	Net Spend	Spend for Year	Spend for Year	Grants for Year	Net Spend for Year	Accruals 9 Mos	Spend Projected 3 Mos	Grants Received/Receivable	Grants Received/Receivable	Net Spend YTD	Net Spend YTD	Gross Spend Projected	Grants Received YTD	Net Spend YTD	Gross Spend Projected	Grants Received YTD	Net Spend YTD	Gross Spend Projected	Grants Received YTD
			£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
B/L	9062	Ballynahinch Public Realm	485,981	0	0	0	22,772	0	0	0	22,772	0	0	(37,032)	22,772	0	0	(22,772)	0	0	0	(22,772)
B/L	9037	Ballynahinch Playpark Upgrade	112,802	0	0	0	9,741	0	0	0	9,741	0	0	(9,741)	9,741	0	0	(9,741)	0	0	0	(9,741)
B/L	9091	Burren Village Green	59,040	0	0	0	650	0	0	0	650	0	0	0	650	0	0	(650)	0	0	0	(650)
B/L	9031	Clonduff Graveyard - Assessment	0	0	5,000	5,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B/L	9009	Down Leisure Centre	1,196,836	0	665,000	665,000	131,461	0	0	0	131,461	0	0	(29,303)	(29,303)	0	0	0	0	0	0	0
B/L	9043	Downpatrick 3G Pitch	7,526	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B/L	9060	Downpatrick Public Realm	(18,170)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B/L	9029	Dundrum Play Park	202,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B/L	9916	Kilkeel - Valley Rangers Scheme	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B/L	9010	Kilkeel - In line Skating Park	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B/L	9588	Mourne Esplanade - SEA EFF Project	155,014	0	10,000	10,000	252,384	0	0	0	252,384	0	0	(331,000)	(78,616)	0	0	(242,384)	331,000	0	0	88,616
B/L	9010	Newcastle - Purchase St Mary's	0	0	650,000	650,000	938	0	0	0	938	0	0	0	938	0	0	649,062	0	0	0	649,062
B/L	9889	Newcastle Centre - Refurbishment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B/L	9889	Newry - Projects Officer - EIS Schemes	0	0	0	0	31,566	0	0	0	31,566	0	0	0	31,566	0	0	(31,566)	0	0	0	(31,566)
B/L	9853	Newry - Victoria Lock - Refurbishment Works	94,870	0	500,000	500,000	307,016	0	0	0	307,016	0	0	0	307,016	0	0	192,984	0	0	0	192,984
B/L	9887	Newry Canal - Repairs to Canal Bank	27,545	0	78,000	78,000	14,018	0	0	0	14,018	0	0	(7,500)	6,518	0	0	63,982	7,500	0	0	71,482
B/L	9845	Newry - Albert Basin - Consultancy 2nd Access	26,617	0	72,100	72,100	95,527	0	0	0	95,527	0	0	0	95,527	0	0	(23,427)	0	0	0	(23,427)
B/L	9320	Newry Leisure Facility - Phase 1 Wet Side	9,697,886	0	1,800,000	1,800,000	206,623	0	0	0	206,623	0	0	0	206,623	0	0	(206,623)	0	0	0	(206,623)
B/L	9321	Newry Leisure Facility - Phase 2 Dry Side	527,617	0	0	0	96,009	0	0	0	96,009	0	0	0	96,009	0	0	1,703,991	0	0	0	1,703,991
B/L	9406	Newry - Swimming Pool - demolition	0	0	3,500	3,500	2,375	0	0	0	2,375	0	0	0	2,375	0	0	(2,375)	0	0	0	(2,375)
B/L	9243	Play Areas - Various Match Fund	0	0	50,000	50,000	0	0	0	0	0	0	0	(8,573)	(8,573)	0	0	3,500	0	0	0	3,500
B/L	9786	Play Areas - Various Replace Equip	0	0	70,000	70,000	25,168	0	0	0	25,168	0	0	0	25,168	0	0	44,832	0	0	0	44,832
B/L	9511	Play grds(Saul, Killoo, Dundrum, Clough, B/K)	1,081	0	10,000	10,000	107,179	0	0	0	107,179	0	0	0	107,179	0	0	10,000	0	0	0	10,000
B/L	9051	Trassey Outdoor Amenity Centre	92,869	0	115,000	115,000	58,252	0	0	0	58,252	0	0	(1,269)	56,983	0	0	56,748	1,269	0	0	58,017
B/L	9577	Warrenpoint Park	0	0	66,000	66,000	30,900	0	0	0	30,900	0	0	(37,029)	(37,029)	0	0	(30,900)	0	0	0	(30,900)
P&E	9184	Kilkeel Leisure Centre - Spa & Fillers	0	0	35,000	35,000	0	0	0	0	0	0	0	0	0	0	0	66,000	0	0	0	66,000
P&E	9083	Leisure Veh (N) Repl Crew Cab SBZ 1236	0	0	10,000	10,000	0	0	0	0	0	0	0	0	0	0	0	35,000	0	0	0	35,000
Veh	9085	Leisure Veh (N) Repl TBZ 7246	0	0	12,000	12,000	0	0	0	0	0	0	0	0	0	0	0	10,000	0	0	0	10,000
Veh	9084	Leisure Veh (N) Repl TBZ 7246	0	0	32,000	32,000	0	0	0	0	0	0	0	0	0	0	0	12,000	0	0	0	12,000
Veh	002	RECREATION AND SPORT	12,669,514	0	4,213,600	4,213,600	1,935,671	0	0	0	1,935,671	0	0	(499,860)	1,435,811	0	0	2,277,929	499,860	0	0	2,777,789
B/L	9010	Sainfield Community Centre	1,139,535	0	500,000	500,000	35,435	0	0	0	35,435	0	0	0	35,435	0	0	464,565	0	0	0	464,565

Newry, Mourne & Down District Council																						
Capital Spend Report																						
15 to 30th December 2015 and 3 Months Projected to 31st Mar																						
J16																						
From 1 Apr																						
Asset Project Type	Code	Project	C		D		E		F		G		H		I		J		K		L	
			Opening Balances Net Spend 01 April 2015	£	Spend for Year	£	Grants for Year	£	Net Spend for Year (D+C)	£	Spend/ Accruals 9 Mos	Projected 3 Mos	Grants Received/ Receivable	£	Net Spend YTD (G+H)	£	Gross Spend Projected (D-G)	£	Grants Received YTD (E-H)	£	Net Spend YTD (J+K)	£
	003	COMMUNITY SERVICES	1,139,535		500,000	0	500,000		35,435	0	0	35,435		0	0	464,565	0	464,565				
B/L	9728	Annalong Marine Park - Drainage							1,261		(1,431)	(170)				(1,261)		1,431				170
B/L	9822	Bloody Bridge Amenity Area & Coastal Path ***	0			0					(9,168)	(9,168)				0		9,168				9,168
B/L	9161	Camlough Lake	177,576		1,134,000		1,134,000		35,738		(380,236)	35,738				1,098,262		380,236				1,098,262
B/L	9895	Cranfield Beach - Mourne Signature Project	71,365		100,000		100,000		343,651			(36,565)				(243,651)						136,555
B/L	9006	Cranfield Beach Front Repairs	0						550			550				(550)						0
B/L	9755	Drumaness Mill Pond									(5,202)	(5,202)				0		5,202				5,202
B/L	9755	Kilbroney Park - Events Space ***	393,068						81,989		(114,925)	(32,936)				(81,989)		114,925				32,936
B/L	9892	Kilbroney Park - Master Plan	16,500						3,000			3,000				(3,000)						(3,000)
B/L	9893	Kilbroney Park - Advertising Banner							6,000		(884)	6,000				(6,000)						(6,000)
B/L	9040	Killough Ropework							0			(884)				0		884				884
B/L	9017	Mourne Forest Dev - ORNI Strategy/Plan							11,750			11,750				(11,750)						(11,750)
B/L	9486	Warrenpoint Baths	19,551		0		0		(100)			(100)				100						100
B/L		Unknown Project	44,172						0			0				0						0
B/L		Newcastle Gateway/Gondola Development																				
Veh		Tourism Van - Slieve Gullion	0																			
	005	TOURISM	722,232		1,234,000	0	1,234,000		483,839	0	(511,846)	(28,007)				750,161		511,846				1,262,007
B/L	9066	Ballynahinch War Memorial	85,222													0		0				0
B/L	9015	Castlewellan Park Trail ORNI	33,536								(2,404)	(2,404)				0		2,404				2,404
B/L	9019	Castlewellan Play Structure	13,999													0		0				0
B/L	9045	Down Museum Ex'n - High Cross	356,225		103,000		103,000		335,421		(157,652)	177,769				(232,421)		157,652				(74,769)
B/L		Down Museum - Remedial Works	0								(22,065)	(22,065)				0		22,065				22,065
B/L	9059	Downpatrick Cinema Development	56,127													0		0				0
B/L	9047	Land at Stream Street	(38,548)													0		0				0
B/L	9017	Legacy 2 for Development Strategy	48,509						0							0		0				0
B/L	9846	NAC - Roof Repairs	798													0		0				0
B/L	9048	Newcastle Street Scope	(3,923)													0		0				0
B/L	9018	Newry Arts Centre Refurb.	0						3,537			3,537				(3,537)						(3,537)
B/L	9560	NTH - ACNI Capital Bldg Applic	33,861						10,688			10,688				(10,688)						(10,688)
B/L	9899	NTH - Upgrade Scheme - (Option 3b)	14,363		500,000		500,000		228,148			228,148				271,852						271,852
B/L	9063	Saul Church - Signature Project	8,273													0		0				0
B/L	9020	Strangford Pontoon - Extension	58,113													0		0				0
B/L	9016	Tipry WD Trail ORNI	5,100													0		0				0
B/L		Tollymore Play Structure	12,170						0			0				0		0				0
P&E		UNKNOWN	12,949						0			0				0		0				0
		Signage	0													0		0				0
	006	CULTURE AND HERITAGE	696,774		603,000	0	603,000		577,794	0	(182,121)	395,673				25,206		182,121				207,327
P&E	9075	C.A.S. 3 Nos Compactors	0		45,000		45,000									45,000						45,000
P&E	9076	C.A.S. 5 Nos Open Top Skips	0		30,000		30,000									30,000						30,000

Newry, Mourne & Down District Council																						
Capital Spend Report																						
From 1 April 15 to 30th December 2015 and 3 Months Projected to 31st March 2016																						
Asset Type	Project Code	Project	C		D		E		F		G		H		I		J		K		L	
			Opening Balances	Net Spend 01 April 2015	Spend for Year	Grants for Year	Net Spend for Year	Spended/Actuals 9 Mos	Projected 3 Mos	Grants Received/Receivable	Net Spend YTD (G+H)	Gross Spend Projected (D-G)	Grants Received YTD (E-H)	Net Spend YTD (J+K)								
			£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
B/L		Civic Amenity Sites - Upgrade	0	10,000	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,000
Veh	9071	Refuse Vehicle (D) Rep NJZ 5187	0	153,000	153,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	153,000
Veh	9072	Refuse Vehicle (D) Rep JJZ 2541	0	153,000	153,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	153,000
Veh	9073	Refuse Vehicle (N) Rep RLZ 7859	0	155,000	155,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	155,000
Veh	9074	Refuse Vehicle (N) Rep MBZ 2283	0	155,000	155,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	155,000
			0			0																0
	007	WASTE COLLECTION	0	701,000	701,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	701,000
			0			0																0
B/L	9527	Aughnagun Capping costs	0			0					11,120					11,120						0
B/L	9000	Downpatrick H.R.C.	92,314			0																(11,120)
B/L	9001	Drumakelly Waste Transfer	75,968			570,000																570,000
P&E	9054	Plant & Machinery	459,420			380,000																380,000
						0																0
	008	WASTE DISPOSAL	627,702			950,000					11,120					11,120						938,880
			0			0																0
Veh	9078	Cleansing Vehicle (N) Repl IJZ 7867	0	115,000	115,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	115,000
Veh	9079	Cleansing Veh (N) Repl Compact Sweep REZ 9979	0	60,000	60,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	60,000
Veh	9080	Cleansing Veh (D) Repl Mech Sweeper JJZ 5172	0	90,000	90,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	90,000
Veh		Vehicle - Mech Sweeper (D) 7.5 tonne	0	90,000	90,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	90,000
Veh	9081	Cleansing Veh (D) Repl Macpac JJZ 7584	0	65,000	65,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	65,000
			0			0																0
	009	OTHER CLEANING	0	420,000	420,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	420,000
			0			0																0
Veh	9082	Vehicles (N) Dog Warden Repl HJZ 3332	0	15,000	15,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15,000
			0			0																0
			0			0																0
	010	ENVIRONMENTAL HEALTH	0	15,000	15,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15,000
			0			0																0
B/L	9003	Cemetery - Loch Inch check budget	0			0																0
B/L	9004	Cemetery - Struell	0	125,000	125,000	0	0	0	0	0	2,931	0	0	0	0	2,931	0	0	0	0	0	122,069
B/L		Cemetery - Loch Inch	0	125,000	125,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	125,000
B/L	9109	Kilbroney Cemetery - concrete path	0	10,000	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,000
		Clonduff Graveyard	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0			0																0
	011	CEMETERY,CREMATION & MORTUARY	0	260,000	260,000	0	0	0	0	0	2,931	0	0	0	0	2,931	0	0	0	0	0	257,069
			0			0																0
			0			0																0
			0			0																0
	012	PUBLIC CONVENIENCES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0			0																0
			0			0																0
	013	BUILDING CONTROL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0			0																0

Newry, Mourne & Down District Council																							
Capital Spend Report																							
From 1 Apr 15 to 30th December 2015 and 3 Months Projected to 31st Mar 16																							
Asset Project Type	Code	Project	C		D		E		F		G		H		I		J		K		L		
			Opening Balances	Net Spend 01 April 2015	Spend for Year	Spend for Year	Grants for Year	Net Spend for Year (D+C)	Spend/ Accruals 9 Mos	Projected 3 Mos	Grants Received/ Receivable	Net Spend YTD (G+H)	Gross Spend Projected (D-G)	Grants Received YTD (E-H)	Net Spend YTD (J+K)	Variance 2015/2016	Gross Spend Projected	Grants Received YTD	Net Spend YTD	Variance 2015/2016	Gross Spend Projected	Grants Received YTD	Net Spend YTD
			£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
B/L	9780	Annalong Harbour Gate (Insurance Claim)	0	35,171	0	0	0	0	0	0	9,430	0	0	0	9,430	0	0	0	0	0	0	0	0
				0											9,430								(9,430)
	023	TRADING SERVICES	35,171	0	0	0	0	0	0	0	9,430	0	0	0	9,430	0	0	0	0	0	0	0	(9,430)
B/L	9033	Bus Shelters	5,000	0	0	0	0	0	0	0	1,200	0	0	0	1,200	0	0	0	0	0	0	0	(1,200)
P&E	9077	Plant & Machinery 2 Trailers	0	0	10,000	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,000
P&E		Boundary Signage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	024	MINOR WORKS	5,000	0	10,000	10,000	0	0	0	0	1,200	0	0	0	1,200	0	0	0	0	0	0	0	8,800
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
IT	9283	IT - Broadband	0	0	0	0	0	0	0	0	4,714	0	0	0	4,714	0	0	0	0	0	0	0	(4,714)
IT	9070	IT - Corporate Budget	0	0	200,000	200,000	0	0	0	0	99,286	0	0	0	99,286	0	0	0	0	0	0	0	100,714
IT	9875	IT - Finance Sun & Budgeting System	79,831	0	0	0	0	0	0	0	17,611	0	0	0	17,611	0	0	0	0	0	0	0	(17,611)
IT	9768	IT - Wi-Fi in Council Buildings	0	0	0	0	0	0	0	0	7,936	0	0	0	7,936	0	0	0	0	0	0	0	(7,936)
IT	9136	IT - Additional PCs & Equipment	0	0	0	0	0	0	0	0	21,498	0	0	0	21,498	0	0	0	0	0	0	0	(21,498)
IT	9915	RPA - Capital Costs	237,481	0	0	0	0	0	0	0	23,212	0	0	0	23,212	0	0	0	0	0	0	0	(23,212)
IT		Website	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	035/039	CORPORATE MANAGEMENT	317,312	0	200,000	200,000	0	0	0	0	174,257	0	0	0	174,257	0	0	0	0	0	0	0	25,743
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
IT	9032	Personnel/Time Mgt System	0	0	0	0	0	0	0	0	1,490	0	0	0	1,490	0	0	0	0	0	0	0	(1,490)
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	038	ADMINISTRATION	0	0	0	0	0	0	0	0	1,490	0	0	0	1,490	0	0	0	0	0	0	0	(1,490)
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	040	TECHNICAL / LEISURE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Veh	9089	Building Maint Veh (D) Repl JJZ 5168	0	0	15,000	15,000	0	0	0	0	399	0	0	0	399	0	0	0	0	0	0	0	14,601
Veh	9087	Building Maint Veh (D) Repl C.J.Z. 8802	0	0	18,000	18,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18,000
Veh	9088	Building Maint Veh (D) Repl E.J.Z 5543	0	0	18,000	18,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18,000
Veh	9086	Vehicle (N) - Bld Mice 2 Vehicles	0	0	49,500	49,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	49,500
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	041	BUILDING MAINTENANCE	0	0	100,500	100,500	0	0	0	0	399	0	0	0	399	0	0	0	0	0	0	0	100,101
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	042	GARAGE MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Newry Mourne & Down District Council	Net Revenue Expenditure Report Year to Date: 31 October 2015						17/12/2015		
	01/2016			07/2016					
	YTD Budget	YTD Actual	YTD Variance	YTD Budget	YTD Actual	YTD Variance			
	INCOME			EXPENDITURE			NET SPEND/(INCOME)		
	YTD Budget	YTD Actual	YTD Variance	YTD Budget	YTD Actual	YTD Variance	YTD Budget	YTD Actual	YTD Variance
	£	£	£	£	£	£	£	£	£
Leisure and Recreation Services									
Culture and Heritage	125,388	136,135	10,747	1,288,077	1,323,488	(35,412)	1,162,688	1,187,353	(24,665)
Recreation and Sport	1,207,809	1,336,557	128,747	5,832,670	6,042,572	(209,902)	4,624,861	4,706,016	(81,155)
Tourism	229,226	335,754	106,528	1,779,572	2,161,659	(382,088)	1,550,346	1,825,905	(275,560)
Community Services	528,066	327,501	(200,565)	1,664,194	1,699,026	(34,831)	1,136,128	1,371,524	(235,396)
Environmental Services									
Cemetery, Cremation and Mortuary	19,833	27,563	7,730	122,085	82,611	39,474	102,252	55,048	47,204
Environmental Health	182,158	357,006	174,848	1,622,169	1,669,993	(47,823)	1,440,012	1,312,987	127,025
Public Conveniences	2,421	2,140	(280)	129,723	119,612	10,111	127,302	117,472	9,830
Licensing	60,746	57,456	(3,290)	77,494	77,503	(8)	16,748	20,047	(3,299)
Flood Defence and Land Drainage	0	0	0	0	0	0	0	0	0
Other Cleaning	2,196	384	(1,811)	1,546,835	1,473,892	72,943	1,544,639	1,473,508	71,131
Waste Collection	537,571	508,837	(28,734)	5,975,323	6,123,106	(147,784)	5,437,752	5,614,269	(176,517)
Waste Disposal	83,752	233,063	149,311	1,333,344	1,510,915	(177,570)	1,249,592	1,277,852	(28,260)
Building Control	716,875	496,925	(219,950)	794,314	684,832	109,481	77,439	187,907	(110,468)
Minor Works	8,750	8,273	(477)	268,677	131,220	137,457	259,927	122,947	136,979
Other Services									
Economic Development	321,718	612,165	290,447	914,812	1,239,036	(324,224)	593,093	626,871	(33,778)
EU Rural Development	0	0	0	0	0	0	0	0	0
Urban Regeneration & Community Planning	0	0	0	0	47,173	(47,173)	0	47,173	(47,173)
Planning Policy	816,083	667,477	(148,606)	1,121,205	1,023,619	97,586	305,121	356,142	(51,020)
Development Control	0	0	0	0	0	0	0	0	0
Off Street Car Parking Services	177,333	278,408	101,075	19,250	146,755	(127,505)	-158,083	(131,653)	(26,430)
Trading Services	39,938	46,625	6,687	144,281	105,852	38,429	104,343	59,227	45,117
Democratic Representation and Management	0	2,798	2,798	690,778	638,882	51,895	690,778	636,084	54,694
Corporate Management	2,496	39,284	36,787	430,962	631,875	(200,913)	428,466	592,591	(164,126)
Unapportionable Central Overheads	55,462	42,086	(13,375)	(196,605)	370,371	(566,976)	(252,067)	328,285	(580,351)
Central Services to the Public	339,402	202,468	(136,935)	538,381	389,554	148,827	198,978	187,086	11,892
Peace III	0	0	0	0	0	0	0	0	0
Sub-Total	5,457,224	5,718,905	261,681	26,097,539	27,693,546	(1,596,007)	20,640,315	21,974,642	(1,334,326)

Newry Mourne & Down District Council	Net Revenue Expenditure Report Year to Date: 31 October 2015						17/12/2015		
	01/2016			07/2016					
	YTD Budget £	YTD Actual £	YTD Variance £	YTD Budget £	YTD Actual £	YTD Variance £			
Support Services									
District Development Department	0	(112)	-112	377,796	223,939	153,857	377,796	224,051	153,745
Admin/Personnel	33,336	62,816	29,480	2,079,640	2,026,076	53,564	2,046,304	1,963,260	83,044
Finance	9,334	65,872	56,538	1,465,751	1,472,787	(7,036)	1,456,416	1,406,915	49,501
Technical/Leisure Services	14,583	29,235	14,651	608,300	539,960	68,340	593,716	510,725	82,991
Building Maintenance	2,917	1,387	-1,529	1,066,645	1,186,642	(119,996)	1,063,729	1,185,254	(121,525)
Garage Maintenance	0	0	0	457,688	175,376	282,313	457,688	175,376	282,313
EH & BS Admin Department	0	0	0	164,699	159,193	5,506	164,699	159,193	5,506
Greenbank Offices	10,033	11,487	1,454	250,614	227,025	23,589	240,581	215,538	25,042
Monaghan Row Offices	14,292	16,517	2,226	494,564	605,784	(111,220)	480,272	589,267	(108,995)
Downshire Civic Centre	45,500	15,626	-29,874	250,728	274,520	(23,792)	205,228	258,894	(53,666)
Net Expenditure on Services	5,587,219	5,921,733	334,514	33,313,964	34,584,848	(1,270,884)	27,726,744	28,663,114	(936,370)
Other Expenditure & Income									
Bank Interest and Investment Income	19,951	(14,723)	(34,674)	0	2,300	(2,300)	(19,951)	17,024	(36,975)
Asset Management Revenue Account	0	0	0	1,831,266	1,836,594	(5,328)	1,831,266	1,836,594	(5,328)
Capital Financing Account (P&L)	0	0	0	0	0	0	0	0	0
Transfer to Capital Fund	0	0	0	0	0	0	0	0	0
Interest Payable Government Loans	0	0	0	0	0	0	0	0	0
Repairs & Renewals Fund	0	0	0	0	0	0	0	0	0
(Profit)/Loss on Disposal of Fixed Assts	0	0	0	0	0	0	0	0	0
Investment Properties Impairments	0	0	0	0	0	0	0	0	0
Capital Grants	0	0	0	0	0	0	0	0	0
Act Gains /Losses On Pensions	0	0	0	0	0	0	0	0	0
General Grant	3,433,560	3,724,130	290,570	0	0	0	(3,433,560)	(3,724,130)	290,570
District Rates	26,840,471	26,840,471	0	0	0	0	(26,840,471)	(26,840,471)	0
Net District Fund Expenditure	35,881,201	36,471,611	590,410	35,145,230	36,423,743	(1,278,513)	(735,972)	(47,868)	(688,103)

Newry, Mourne and Down District Council		Expense Totals			
Expense & Income Report to 31st October 2015					
		Period From	001/2016		
		Period To	007/2016		
		Y-T-D	Y-T-D	Y-T-D	
		Budget	Actual	Variance	
		£	£	£	
1001	General Wages	4,931,424	3,782,947	1,148,477	
1002	Conditioned Overtime	181,331	122,683	58,647	
1003	Casual Overtime	179,465	445,637	(266,172)	
1004	Sick Pay - Weekly	185,952	141,616	44,335	
1005	Holiday Pay Weekly	188,228	360,823	(172,595)	
1006	Vehicle Preparation	49,745	302	49,443	
1008	Plant Room Overtime		111	(111)	
1009	Public Holidays	141,122	120,147	20,976	
1010	Empr.Nat.Insurance	252,638	307,973	(55,335)	
1011	Empr.Superannuation	617,720	953,261	(335,540)	
1012	Salaries	7,338,094	7,511,344	(173,249)	
1013	Cond O/T Monthly.	21,621	4,411	17,210	
1014	Casual O/T Monthly	49,345	133,913	(84,568)	
1015	Sick Pay - Monthly	97,992		97,992	
1018	Empr.Nat.Insurance	212,854	482,351	(269,497)	
1019	Empr.Superannuation	612,211	1,498,087	(885,877)	
1106	Coaches - Payroll		26,063	(26,063)	
1189	Student (Payroll)	42,633	21,515	21,118	
1191	Sheltered Employment	19,841	22,614	(2,773)	
1261	Breakdown		4,869	(4,869)	
1263	Special Overtime		324	(324)	
1264	Sick Cover		6,893	(6,893)	
1268	Events Overtime - Wages	5,833	25,932	(20,099)	
1269	Events Overtime - Salaries	2,333	13,135	(10,802)	
1448	Evacuation Services	1,167	626	541	
001	SALARIES & WAGES	15,131,548	15,987,574	(856,026)	
1091	Advertising - Recruitment	7,655	3,848	3,806	
1214	Recruitment Fees	4,538	52,359	(47,821)	
1265	Employment Agency Wages	53,118	976,659	(923,540)	
1267	Employment Agency Salaries		192,338	(192,338)	
002	RECRUITMENT COSTS	65,311	1,225,204	(1,159,892)	
1166	Job Evaluation Fees	2,001	3,070	(1,069)	
003	EVALUATION COSTS	2,001	3,070	(1,069)	
1109	Health & Safety Training	12,577	5,972	6,605	
1194	Staff Training	106,501	75,699	30,802	
004	TRAINING	119,078	81,671	37,407	
1007	Pension Payments - Non Payroll	69,549	69,402	146	
1130	Emp & Pub Liab Insur	317,640	324,951	(7,311)	
1165	Medical Fees	29,677	21,231	8,446	
1251	Redundancy Costs		1,354,422	(1,354,422)	
005	OTHER EMPLOYEE COSTS	416,865	1,770,006	(1,353,141)	
001	EMPLOYEE COSTS	15,734,803	19,067,525	(3,332,722)	
1020	Electricity Charges	419,303	393,446	25,858	
1021	Heating Oil	353,965	184,139	169,825	
1022	Water Charges	175,699	95,746	79,953	
1033	Wood Burning Pellets	10,821	245	10,576	
1089	Rates	139,022	471,454	(332,431)	
011	UTILITIES	1,098,810	1,145,030	(46,220)	
1023	Efficiency- Energy		1,816	(1,816)	
1041	Trade Waste Collection	18,836	49,114	(30,278)	
012	ENVIRONMENTAL	18,836	50,930	(32,094)	
1024	Electrical Inspect.	16,753	3,502	13,252	
1025	Malicious Damage	70		70	

		Y-T-D Budget £	Y-T-D Actual £	Y-T-D Variance £
1036	Vandalism	31,279	52,971	(21,693)
013	REPAIRS & RENEWALS	48,102	56,473	(8,371)
1069	Site Security	18,307	64,815	(46,508)
1131	Buildings Insurance	40,770	41,085	(315)
1198	Rents & Leases	307,425	150,001	157,424
014	RENT / INSURANCE / SECURITY	366,502	255,901	110,601
002	PREMISES	1,532,250	1,508,334	23,916
1017	Travel Expenses	289,105	310,101	(20,996)
1111	Air / Boat Fares	5,090	6,070	(980)
1114	Misc. Trav. Expenses	1,902	8,829	(6,926)
1116	Conference Mileage	4,719	1,958	2,761
1378	Deputy Mayor's Trav.	292	1,112	(820)
021	TRAVEL & MILEAGE COSTS	301,108	328,070	(26,961)
1039	Machine Calibration	2,829	2,491	338
1060	Gas LPG		55,710	(55,710)
1064	Gas Oil - Vehicles	12,950	6,620	6,330
1065	Petrol	7,837	6,568	1,268
1071	Vehicle Maintenance (Internal)	255,930	251,615	4,315
1072	Lubricants (Oil)	8,000	4,184	3,816
1073	Vehicle Accident Repairs	904	966	(61)
1074	Tyres & Tubes	55,189	66,111	(10,922)
1075	Vehicle Insurance	64,047	64,135	(88)
1076	Road Tax / PSV	36,902	30,008	6,893
1077	Equip / Machine Repairs	13,673	17,790	(4,117)
1078	Red Diesel	10,075	10,350	(275)
1079	White Diesel	514,208	447,870	66,338
1370	Vehicle Recovery Costs	1,855	2,806	(951)
1371	Vehicle Maintenance (External)	18,923	9,599	9,325
1389	Env Compliance Liquid Urea Sol		2,010	(2,010)
1505	Vehicle Telemetry Costs	14,583		14,583
022	VEHICLE RUNNING COSTS	1,017,906	978,833	39,073
003	TRANSPORT	1,319,014	1,306,903	12,112
1455	Paint Recycling	11,667	33,250	(21,583)
012	ENVIRONMENTAL	11,667	33,250	(21,583)
1110	Conferences	37,111	17,677	19,434
1112	Day Subsistence	1,995	5,211	(3,216)
1149	Overnight Subs / Accom	5,571	13,727	(8,156)
031	SUBSISTENCE & CONFERENCES	44,677	36,615	8,062
1043	Photocopier Rental	408	2,695	(2,287)
1044	Photocopier Charges	13,259	27,502	(14,243)
1047	Photocopier Paper.	9,943	28	9,915
1048	Service Contracts	404,570	325,229	79,340
1050	Printing/Stationery	107,189	109,458	(2,268)
1237	Publications	4,498	5,365	(868)
1392	Conservation Materials	14,758	15,793	(1,034)
032	STATIONERY / MICROFILMING	554,625	486,069	68,556
1080	Postage	52,688	64,621	(11,934)
1081	Telephone Chgs Rentals Leases	33,089	98,213	(65,124)
1082	Dialled Telephone Units	44,311	21,008	23,303
1083	Fax Machine Charges	1,764	2,061	(297)
1085	Public Telephones	1,656	1,752	(96)
1087	Mobile Telephony Monthly Costs	25,002	17,901	7,101
1088	Mobile Devices - Purchases	4,509	2,098	2,411
033	POSTAGE / TELEPHONES	163,020	207,654	(44,635)
1032	New Equipment	165,607	184,989	(19,383)
1188	Museum Artifacts	5,250	1,549	3,701
1495	Plant/Mach (œ-100œ99	1,050	425	625
1497	Office Equip -100999	4,171	4,925	(754)
1498	I.T. Equipment (œ100	60,855	57,025	3,830

		Y-T-D Budget £	Y-T-D Actual £	Y-T-D Variance £
1499	Misc.Equip.(æ-100æ99	19,189	15,896	3,29
034	EQUIPMENT	256,121	264,809	(8,688)
1200	Comp.Cost Lease/Line	49,648	61,875	(12,228)
1201	Computer Cost/Consumables	18,118	17,406	712
1202	Software Maintenance	237,215	188,066	49,149
1203	Web Site Hosting	11,536	5,445	6,091
1204	E-Procurement Hosting	16,333	6,756	9,577
1205	OS NI Mapping Agreement		20,000	(20,000)
1500	CCTV Costs	24,256	8,500	15,756
035	COMPUTER COSTS	357,107	308,049	49,058
1027	Protective Clothing	76,418	72,852	3,566
1029	Staff Uniforms	12,098	2,713	9,386
037	UNIFORMS / PROTECTIVE CLOTHING	88,516	75,564	12,952
1118	Special Responsibility Allow	40,833	40,834	(0)
1120	Mayor's Allowance	11,533	11,533	0
1121	Mayor's Cabinet	583		583
1124	Superann' Councillors	74,521	75,404	(883)
1126	Deputy Mayor's Allow	3,599	3,599	0
1129	National Ins.Council	24,315	22,597	1,718
1148	Councillors B.Allow.	339,617	339,616	1
038	COUNCILLORS COSTS	495,000	493,582	1,418
1108	Presentation Gifts and Mementoes	5,542	1,182	4,360
1377	Mayor's Entertain	875	781	94
1379	Deputy Mayor's Ent. .	175		175
039	CIVIC COSTS	6,592	1,963	4,629
1051	Hospitality	30,603	34,759	(4,156)
1062	Catering Purchases	22,393	28,532	(6,139)
1063	Official Visits / Receptions	17,588	2,726	14,862
1117	Goods For Meetings	2,438	9,523	(7,084)
1128	Refreshments for Meetings	6,862	8,708	(1,846)
041	CATERING & HOSPITALITY	79,884	84,247	(4,363)
1026	Pool Chemicals	19,090	23,825	(4,736)
1028	Cleaning & Disinfectant Products	68,653	72,240	(3,587)
1030	Wheelie Bins	25,523	18,700	6,823
1031	Gen Repairs / Maint	712,080	582,508	129,572
1034	Plant & Machinery Hire	64,571	47,239	17,333
1038	Horticultural Supplies	23,170	31,782	(8,612)
1049	Replacement Damaged Bins	4,667	6,776	(2,109)
1226	Legionella Costs	4,751	20,995	(16,244)
1231	Prov of Xmas Trees	14,000		14,000
1398	Street Nameplates / Signage	5,133	9,774	(4,640)
043	REPAIRS & RENEWALS - MATERIALS	941,638	813,839	127,798
1042	Clay Materials		932	(932)
1070	Goods for Analysis	992	17	975
1104	Leachate Disposal Co	100,333	56,017	44,317
1159	Bottle Bank Charges	14,415	3,745	10,670
1160	Environmental Analysis Fees	53,929	55,678	(1,749)
1172	Covering Materials	598	2,279	(1,681)
1312	Hire of Skips / Disposal	1,808	5,929	(4,121)
1367	Vet Fees	292		292
1369	Contract Cleansing	16,605	10,501	6,104
1385	Waste Paper Coll.	2,917		2,917
1400	Green Waste Coll./ Recycling	151,667	237,996	(86,329)
1408	Illicit Dumping	4,862	2,431	2,431
1409	Special Waste	2,211	10,036	(7,826)
1433	Abandoned Vehicles	817		817
1435	Service Cardboard Comp Skips	119,370	64,502	54,868
1436	Service Metal Waste Skips		(4,568)	4,568
1437	Service Wood Waste Skips	46,417	60,427	(14,010)

		Y-T-D Budget £	Y-T-D Actual £	Y-T-D Variance £
1438	Service Sweeper Waste Skips	138,370		138,370
1439	Plastics Rental Collection		127	(127)
1444	Tree Surgery	5,833	2,634	3,200
1447	Removal Of Oil Waste	2,275	361	1,914
1451	Tyre Recycling	3,850	1,108	2,742
1452	EHS Licence Fees	26,391	66,182	(39,790)
1453	Construction&Demolition Waste		6,426	(6,426)
1457	Recycling Sweeper Waste	75,250	65,201	10,049
1458	Recycling Household Recycling Centre Waste	108,938	135,756	(26,818)
1459	Recycling Mixed Dry Household Waste	61,542	404,837	(343,296)
1460	Recycling Residual Household Waste	1,736,583	1,670,367	66,216
044	ENVIRONMENTAL	2,676,265	2,858,919	(182,655)
1095	Advertising - Media/Publicity	205,837	315,801	(109,964)
1097	Exhibitions	28,758	25,507	3,251
1153	Christmas Switch On Events	5,513		5,513
1154	Summer/Special Events	451,973	209,720	242,253
1155	Performance Fee - Artists and Events	50,983	69,293	(18,309)
1386	Marketing Costs	58,092	69,465	(11,373)
045	PUBLICITY	801,156	689,785	111,371
1054	Entertainments Licences	5,081	700	4,381
1061	Petroleum Licences	58	62	(4)
1090	Valuation Fees	10,914	9,800	1,114
1161	Audit Fee	47,892	45,599	2,293
1175	Consultancy/ Feasibility Fees	134,086	325,112	(191,026)
1183	Professional Subscription - Employees	6,591	4,670	1,921
1196	Performing Rights	5,156	11,556	(6,400)
1199	Legal Fees	257,664	99,798	157,866
1246	Bank Charges	7,438	162	7,276
1247	Credit Card Charges	5,700	10,827	(5,126)
1248	Cash Collection Charges	7,531	8,163	(632)
1305	Translation Fees	2,223	239	1,983
1306	Audit / Internal Control Costs	20,417	20,417	0
046	FEES	510,750	537,104	(26,354)
046	FEES	510,750	537,104	(26,354)
1037	Legal Compensation	583		583
1058	Leasing Charges		52,271	(52,271)
1102	Fitness Coaches (Non Payroll)	36,974	300	36,674
1105	Landfill Tax	952,222	1,054,849	(102,627)
1107	Fitness Suite (Pulse)	68,833	50	68,783
1132	Misc Insurance	120,072	137,269	(17,197)
1146	Audit Committee Basic Allowanc	1,458		1,458
1147	PCSP - Allowance	29,633	3,000	26,633
1150	Rechargeable Expendi	-54,250	-45,477	(8,773)
1171	Other Payments	2,041,754	1,272,570	769,184
1174	Band Concerts	875	1,079	(204)
1176	Other Payments - Grant Schemes	2,333	15	2,318
1195	Room Hire	12,259	69,930	(57,671)
1366	Dog Supplies		858	(858)
1413	Good Relations Forum	10,500	960	9,540
1454	Goods for Resale		22,520	(22,520)
1506	Carriage - Purchases		2,832	(2,832)
049	OTHER MISCELLANEOUS EXPENSES	3,223,247	2,573,025	650,222
004	SUPPLIES & SERVICES	10,210,262	9,464,475	745,788
1040	Group Authority Payments	147,583		147,583
061	GROUP PAYMENTS	147,583		147,583
005	3RD PARTY PAYMENTS	147,583		147,583
1240	Swamp / ARC21	344,889	367,395	(22,506)
1308	Dog Kennelling	34,329	19,219	15,111
044	ENVIRONMENTAL	379,218	386,614	(7,396)

		Y-T-D Budget £	Y-T-D Actual £	Y-T-D Variance £
1099	Subscriptions /Publications - (Non Employee)	40,116	72,926	(32,810)
1100	Voluntary Contributions (Grants awarded)	1,279,532	1,248,978	30,555
1266	Rec Exp Cont To Wages	2,934	26,126	(23,192)
1502	Community Houses - Run Costs	13,533	31,765	(18,231)
071	CONTRIBUTIONS	1,336,116	1,379,794	(43,679)
006	TRANSFER PAYMENTS	1,715,334	1,766,408	(51,075)
1309	Service Level Agreement	71,590	5,095	66,494
1475	Admin Support		498	(498)
081	CENTRAL SUPPORT COSTS	71,590	5,593	65,996
1481	Garage Support	-0	800	(800)
082	TECHNICAL SERVICES SUPPORT	-0	800	(800)
007	SUPPORT COSTS	71,589	6,394	65,196
1490	Depreciation	2,583,127	2,582,923	204
091	DEPRECIATION	2,583,127	2,582,923	204
008	CAPITAL FINANCING	2,583,127	2,582,923	204
1492	Asset Mgmt Rev A/c		1,831,266	(1,831,266)
093	ASSET MANAGEMENT REVENUE ACCT		1,831,266	(1,831,266)
009	ASSET MANAGEMENT REVENUE ACCT		1,831,266	(1,831,266)
1493	Cap.Fin.Reserve- P&L	1,831,266		1,831,266
094	CAPITAL FINANCING RESERVE-P&L	1,831,266		1,831,266
010	CAPITAL FINANCING RESERVE-P&L	1,831,266		1,831,266
1489	Revenue Expenditure Funded From Capital (REFCUS)		(1,110,486)	1,110,486
095	TRANSFER TO CAPITAL FUNDS		(1,110,486)	1,110,486
013	TRANSFER TO CAPITAL FUNDS		(1,110,486)	1,110,486
1615	Grants	(1,083,857)	(1,375,900)	292,043
1618	General Grant	(3,433,560)	(3,724,130)	290,570
1619	Rates Income	(26,840,471)	(26,840,471)	0
110	GOVERNMENT GRANTS	(31,357,888)	(31,940,501)	582,613
015	GOVERNMENT GRANTS	(31,357,888)	(31,940,501)	582,613
1621	Murphy Trust		(25)	25
1622	Promotions	(3,617)		(3,617)
1623	Box Office Receipts	(14,758)	(49,644)	34,886
1628	Exhibitions	(292)	(631)	339
1659	Special Events		(53)	53
112	ARTS / EVENTS	(18,667)	(50,353)	31,686
1657	Caravan Park/Tents	(64,167)	(104,522)	40,355
1658	Laundrette	(531)	(650)	119
113	TOURISM INCOME	(64,698)	(105,171)	40,474
1600	User Payments	(372,911)	(205,659)	(167,251)
1601	Equipment Hire	(650)	6,281	(6,932)
1602	Membership	(33,501)	(22,476)	(11,025)
1607	Health Suite	(24,500)	(45,367)	20,867
1608	School Swims	(34,008)	(21,897)	(12,111)
1609	Vending Machine	(28,525)	(22,540)	(5,985)
1610	Course Receipts	(223,329)	(126,683)	(96,646)
1612	Swimming Lessons	(39,667)	(137,836)	98,169
1663	Summer Scheme	(35,582)	(38,724)	3,142
1672	Synthetic Pitch	(21,233)	(10,193)	(11,040)
1673	Fitness Room Income	(60,590)	(80,256)	19,666
1675	Payments received Pulse Fitness	(128,608)	(105,685)	(22,922)
1742	Swimming Receipts	(126,292)	(251,655)	125,363
114	LEISURE INCOME	(1,129,395)	(1,062,689)	(66,706)
1636	Shops/Stalls/Markets	(31,515)	(45,396)	13,881
1669	Car Boot Sale Fees	(817)		(817)
115	MARKETS INCOME	(32,331)	(45,396)	13,064
1642	Registration income from customers	(38,322)	(114,241)	75,919
116	REGISTRATION INCOME	(38,322)	(114,241)	75,919
1635	Plan Fees	(250,833)	(812,887)	562,053
1670	Building Control Non Statutory Fees		(657)	657

		Y-T-D Budget £	Y-T-D Actual £	Y-T-D Variance £
1678	Build.Insp. Fees	(316,995)	(295,340)	(21,655)
1679	FOI Requests - Income		(50)	50
1685	Postal Numbering Requests - Income	(292)	(594)	302
117	BUILDING CONTROL INCOME	(568,120)	(1,109,528)	541,408
1604	Canteen Receipts	(24,033)	(34,606)	10,572
1688	Bar Sales	(3,547)		(3,547)
1689	Craft/Shop Sales	(47,308)	(37,220)	(10,088)
118	CATERING/SHOP INCOME	(74,888)	(71,826)	(3,062)
1630	Burial/Plots	(12,542)	(16,426)	3,884
1631	Waste Disposal - Landfill Site		(192,082)	192,082
1632	Trade Refuse	(361,667)	(421,147)	59,480
1633	Sale of Wheelie Bins	(11,083)	(29,471)	18,388
1634	Income - Skip Site	(2,917)	(3,778)	861
1637	Fixed Penalty Charge	(7,583)	(44,248)	36,664
1644	Scrap Metal Receipts	(13,749)	(9,057)	(4,692)
1666	Recyclable Waste	(73,500)	1,849	(75,349)
1683	Income Bulky Collections	(11,013)	(10,266)	(747)
1684	Cardboard Receipts	(4,842)		(4,842)
1686	ALS Renewable Gas Income	(29,167)	(39,100)	9,933
1687	MDR Recycling Income		(8,712)	8,712
1713	Port Health Inspections		(100)	100
1717	Contribution NIHE		(223)	223
1743	Sponsorship	(2,917)	(48,630)	45,714
1755	Industrial Poll. Con	(11,667)	(17,775)	6,109
119	ENVIRONMENTAL INCOME	(542,646)	(839,167)	296,521
1603	Room Hire	(99,318)	(145,994)	46,675
120	HIRE OF FACILITIES	(99,318)	(145,994)	46,675
1650	Petroleum Licences	(4,108)	(3,656)	(452)
1651	Entertainment Licence	(48,946)	(39,207)	(9,739)
1653	Street Trading	(13,717)	(13,367)	(350)
1655	Dog Licences	(36,750)	(49,496)	12,746
1662	Civil Marriage Licences	(1,983)	(2,174)	191
121	LICENCES	(105,505)	(107,900)	2,395
1646	Borrowers' Loan Repayments		(945)	945
122	S.D.A.A. INCOME		(945)	945
1640	Car Loans - Interest		(1,660)	1,660
1656	Bank Interest Received	(19,950)	16,375	(36,325)
123	INTEREST RECEIVED	(19,950)	14,714	(34,664)
1611	SELB	(8,808)		(8,808)
1616	Warden's Rental	(610)	(89)	(521)
1627	Rental and Lease Income	(123,469)	(98,698)	(24,771)
1629	Grazing Receipts		(1,925)	1,925
1638	Harbour Dues	(292)	(706)	414
1667	Running Costs	(9,139)	(15,351)	6,212
1668	Pitch Hire	(7,062)	(36,738)	29,675
1745	Berthing Fees (Albert Basin)		(3,290)	3,290
124	INCOME FROM LAND & BUILDINGS	(149,381)	(156,797)	7,416
1708	Service Level Agreement	(108,249)	(29,292)	(78,957)
125	INCOME FROM S.L.A.s	(108,249)	(29,292)	(78,957)
1606	Public Telephones	(132)	(84)	(48)
1617	Electricity Receipts	(3,208)	(7,119)	3,911
1624	Misc. Receipts	(1,488,527)	(248,953)	(1,239,575)
1625	Sale of Plant & Mach. (Inventory / Asset)		(834)	834
1639	Property Questionnaires	(72,625)	(91,328)	18,703
1643	Court Costs/Compen.	(1,167)	(44,535)	43,369
1664	Postage Receipts	(1,167)	(7,727)	6,560
1740	DDC-Stock Adjustments		(58,257)	58,257
1741	NMDC- Adjustments		(1,746)	1,746
1747	Mobile Phone Income	(117)		(117)

		Y-T-D Budget £	Y-T-D Actual £	Y-T-D Variance £
1759	Insurance Rec/ Compensation	(3,150)	(10,359)	7,20
1760	Recovery of Wages Charges	(1,750)	(7,813)	6,063
127	MICELLANEOUS INCOME	(1,571,843)	(478,755)	(1,093,087)
1776	Finance Support - Income		(34)	34
130	Support Services Income		(34)	34
1690	Car Parking - P&D Income		(217,788)	217,788
1691	Car Parking - Season Ticket		(4,059)	4,059
1692	Car Parking - Park Mobile		(5,891)	5,891
131	Car Parking Income		(227,738)	227,738
017	OTHER INCOME	(4,523,312)	(4,531,110)	7,798
		(735,971)	(47,869)	(688,102)
	Total	(735,971)	(47,869)	(688,102)

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