June 29th, 2017

Notice Of Meeting

You are invited to attend the Audit Committee Meeting to be held on **Thursday, 29th June 2017** at **2:00 pm** in **Mourne Room, Downshire Civic Centre.**

The Members of the Committee are:

Mr Joe Campbell (Independent Chairperson of Audit Committee)

Councillor Patrick Brown

Councillor Charlie Casey

Councillor Laura Devlin

Councillor Jarlath Tinnelly

Councillor Terry Hearty

Councillor Mark Murnin

Councillor Glyn Hanna

Councillor Michael Ruane

Councillor Gareth Sharvin

Councillor John Trainor

Agenda

1) Apologies and Chairpersons remarks.

2) Declarations of Interest.

3) To agree start time for Audit Committee Meetings (2017 - 2018 term).

Rec: To continue with 2pm start time.

4) Action Sheet - Audit Committee Meeting - Thursday 27 April 2017. (Copy enclosed)

Corporate (OPEN SESSION)

5) Draft Statement of Accounts 2016/2017. (Copy to follow)

6) Corporate Risk Register. (Copy attached)

7) Prompt Payments. (Copy circulated)

8) Performance Improvement Plan 2017/2018. (Copy circulated)

9) Fraud & Whistleblowing. (Copy circulated)

10) Direct Award Contract Register. (Copy circulated)

11) Update re: Implementation of Internal Audit Recommendations 2015 - 2016. (Copy circulated)

Chairperson of Audit Committee

12) Annual Report from Chairperson of Audit Committee. (Copy circulated)

For Noting.

13 Audit Committee Timetable - Programme of Work. (Copy circulated)

NIAO (OPEN SESSION)

14) NIAO - Audit Strategy. (Verbal update)

15) NIAO - Audit Strategy for the Performance Improvement and Assessment Audit. (Copy circulated)

Circulars

16) Circular LG 13/2017 - District Council (Northern Ireland) Rate Statistics 2017/2018. (Copy circulated)

17) Circular - 2016/2017 Timetables for Whole of Government Accounts - All NI Bodies. (Copy circulated)

18) Addendum to Circular LG 10/17 - Accounts Direction to District

Councils. (Copy circulated)

Item 18 - Circular re Accounts Direction.pdf **Page 225**

Audit Services Section - ASM (CLOSED SESSION)

19) Audit Progress Report. (Copy circulated)

This item 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.

Item 19 NMDDC Summary progress report June 2017 - NMDDC.pdf **Not included**

20) Revised Internal Audit Plan 2017 - 2019. (Copy circulated)

This item 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 the information) and the public may, by resolution, be excluded during this item of business.

Item 20 - 2017-18 NMDDC IA Plan - June 2017.pdf **Not included**

ACTION SHEET – AUDIT COMMITTEE MEETING

THURSDAY 27 APRIL 2017

Minute Ref	Subject	Decision	Lead Officer	Actions taken/ Progress to date	Remove from Action Sheet Y/N
AC/001/2017	Draft Governance Statement	Draft Governance Statement deferred to next Audit Committee Meeting inJune 2017.		**Completed - Agenda item**	**Yes**
AC/011/2017	Legacy Council Recommendations from Internal Audit	Legacy recommendations would continue to be implemented and overseen by the Audit Services Manager and going forward, the Audit Committee would concentrate on monitoring internal audit recommendations which had been made since NMDDC had formed with the Audit Services Manager bringing a new report detailing proress accordingly.		**Completed**	**Yes**

Minute Ref	Subject	Decision	Lead Officer	Actions taken/ Progress to date	Remove from Action Sheet Y/N
		CLOSED SESSION ITEMS			
AC/015/2017	Internal Audit Re: Fleet Management	To note Report from Internal Audit regarding Fleet Management Mr G Byrne to prepare a Progress Report re implementation of Priority One Recommendations.			Yes
AC/020/2017	Internal Audit Re: Follow up Review	To note report from Internal Audit regarding Fieldwork 2016- 2017 – Follow up Review. Mr G Byrne to prepare a Progress Report re implementation of Priority One Recommendations in respect of Procurement.		Follow up of 2015-16 Internal Audit Recommendations will be brought to this this AC meeting along with an update on procurement.	No

Minute Ref	Subject	Decision	Lead Officer	Actions taken/ Progress to date	Remove from Action Sheet Y/N
AC/21/2017	Internal Audit Re: Big Screen Review	To note (Draft) Report from Internal Audit regarding Big Screen Review.			**No**
AC/023/2017	(Draft) Internal Audit Plan 2017/2018	To approve, in principle, the Draft Internal Audit Plan 2017/18, subject to: A review of those audit areas pushed out from 2017/18 into 2019/20. A high level review of the disaster plan for IT systems in the context of disaster recovery.		**Completed - Agenda item**	**Yes**
END					

Report to:	Audit Committee
Date of Meeting:	29 June 2017
Subject:	**Corporate Risk Register**
Reporting Officer (Including Job Title):	Gerard Byrne, Audit Services Manager
Contact Officer (Including Job Title):	Dorinnia Carville, Director of Corporate Services

Decisions required:	
For consideration and noting.	
1.0	**Purpose and Background:**
1.1	**Corporate Risk Register:** The SMT review the Corporate Risk Register on a bi-monthly basis, with the last review in April 2017. SMT had a morning workshop to consider the Corporate Risk Register on the 14 April 2017. Following this review, a number of changes were made to reflect the changing risk environment, as well as updating any actions taken to date in the period. A detailed review off the Corporate Risk Register is scheduled on the 4 July 2017. **Update on the Development of the Risk Management Framework:** Directorate Risk Registers have now been completed for each Directorate. These are now also live on the GRACE. The Audit Services Manager is meeting with each Directorate in July and August 2017 to get a detailed update on any news risk arising and an update on the status of the recommendations within each Directorate. Consideration will also be given to escalating high scoring risks to the Corporate Risk Register. Assurance statements are due for the quarter ending June 2017 in July 2017. Reminders will be sent out to all Assistant Directors and Directors.
2.0	**Key issues:**
2.1	• No new risks on Corporate Risk Register. • A number of the associated actions have been completed. These can be evidenced on the Corporate Risk Register attached.
3.0	**Recommendations:**
3.1	For consideration by the Audit Committee on a quarterly basis.
4.0	**Resource implications**
4.1	None

5.0	**Equality and good relations implications:**
5.1	None
6.0	**Appendices**
	Appendix I: NMD Corporate Risk Register – June 2017

1. Corporate Risk Register NMDDC

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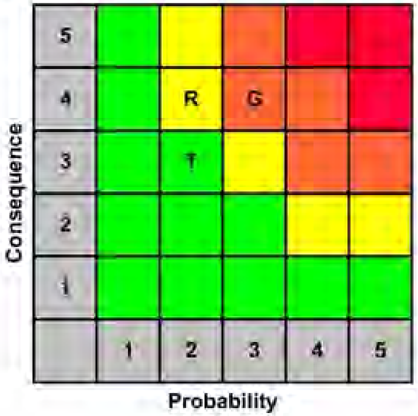
Risk CR. 01 - Failure to develop and improve our tourism offering



Risk Categories Business operational/reputational

Risk Description Insufficient resources to deliver tourism strategy and therefore will not accrue the economic benifits

Potential Root Cause
Failure to engage stakeholders (public & private sector)
Lack of central government buy in
Lack of cohesive political buy in North & South
Failure to identify appropriate market segments
lack of key event staff

Consequence
Loss of Civic pride and negative PR
Negative economic impact on the borough
failure to deliver objectives of the tourism strategy
Reduced visitor number and spend

Risk Owners Marie Ward

Gross/Inherent Risk Amber 12 **Last Review**

Residual Risk Yellow 8 **Next Review** 17/02/2017

Target Risk Level Green 6

Objectives

1. Become on of the premier tourism destination on the island of Ireland
2. Attracted Investment and supported the creation of new jobs.
5. Lead the regeneration of our urban and rural area

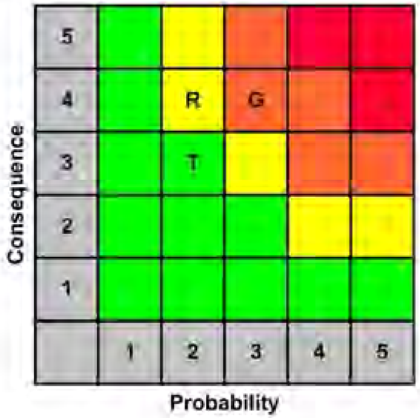
Key Controls Identified

1. Effective engagement and collaboration political backing
2. Dedicated tourism team in place
3. Tourism Elected Members Task and Finish Group in place
4. Regular scrutiny of budget variances by SMT and within Directorates
5. Tourism Strategy Launched

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Recruitment	To Recruit events staff and an Assistant Director of Tourism	Completed	Marie Ward	30/07/2017	AD of Tourism now in place
Tourism Forum	Establishment of a Tourism forum incorporating private and public sector stakeholders	In Progress	Jonathan McGilly	30/09/2017	
Visitor Expeierence	To Develop two visitor experience plans, one for the Mournes and one for Slieve Gullion.	In Progress	Marie Ward	30/09/2017	

Risk CR. 01 - Failure to develop and improve our tourism offering



Risk Categories	Business operational/reputational
Risk Description	Insufficient resources to deliver tourism strategy and therefore will not accrue the economic benifits
Potential Root Cause	Failure to engage stakeholders (public & private sector) Lack of central government buy in Lack of cohesive political buy in North & South Failure to identify appropriate market segments lack of key event staff
Consequence	Loss of Civic pride and negative PR Negative economic impact on the borough failure to deliver objectives of the tourism strategy Reduced visitor number and spend
Risk Owners	Marie Ward
Gross/Inherent Risk	Amber 12
Residual Risk	Yellow 8
Target Risk Level	Green 6

Last Review

Next Review 17/02/2017

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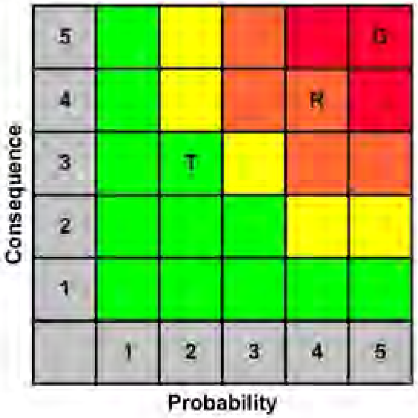
Tourism Forum	Establishment of a Tourism forum incorporating private and public sector stakeholders	In Progress	Jonathan McGilly	30/09/2017	
Visitor Expeierence	To Develop two visitor experience plans, one for the Mournes and one for Slieve Gullion.	In Progress	Marie Ward	30/09/2017	

Risk CR. 02 - Failure to deliver the capital investment programme for the District



Risk Categories
Buildings / Engineering / Environment
Business operational/reputational
Financial

Risk Description
Failure to adequately resource the capital programme
Failure to effectively manage capital contracts

Potential Root Cause
ineffective capital project management
Procurement failures
unforeseen events
lack of reporting
absence of adherence to policies and resources
Lack of awareness if staff and managers
Fraud and Deliberate Mismanagement
Lack of resources -Economic downturn / Recession
Insufficient information in the handover of projects

Consequence
Impact on service delivery
Financial impact
Legal challenge
Impact on quality/cost of projects
Negative PR

Risk Owners Dorinnia Carville; michael Lipsett

Gross/Inherent Risk Red 25

Residual Risk Amber 16

Target Risk Level Green 6

Last Review

Next Review 25/04/2017

Objectives

1. Become on of the premier tourism destination on the island of Ireland
2. Attracted Investment and supported the creation of new jobs.
3. Supported improved health and wellbeing outcomes
5. Lead the regeneration of our urban and rural area
8. Transform and modernise the Council, providing accessible as well as value for money services

Key Controls Identified

1. Monthly review of spend against budget
2. Dedicated project management teams
3. Professionally qualified and experienced staff
4. monthly site progress meetings which are minuted
5 Project risk register in place for major projects - i.e. new leisure centres
6. Large projects are project managed by external consultants who report to the estates team.
7. Four year capital plan
8. Capital plan Annually approved at Council

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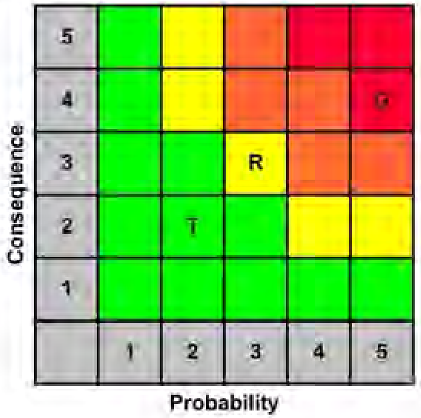
Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Assistant Director	Assistant Director of Estates and Capital Projects to be appointed	Completed	Dorinnia Carville	31/07/2017	The AD recruitment process has been completed and the position has now been filled
Interim Project Review	Carry out an interim project review for both Leisure Centre Builds	Proposed	michael Lipsett	30/06/2017	Director meeting the newly recruited AD of Estates to discuss a way forward the week commencing 26 June 2017.
Structure and Training	Ensure the Capital / Estates structure is in place with the right number of resources and skill set	In Progress	Dorinnia Carville	31/10/2017	AD of estates is now in place - Estates structure is now being developed with Job Specifications being drawn up

Risk CR. 03 - Failure to deliver and implement a community plan and to empower and support our commuinty



Risk Categories	Business operational/reputational Impact on individuals (staff or public) Quality of Service Statutory Duty (Legal/Regulatory)
Risk Description	Failure to engage stakeholders (private and public sector) Failure to build capacity among community groups
Potential Root Cause	Insufficient resources to drive the process from within the Council Failure to identify the key tasks Inadequate adherence to legislation and statutory guidance Failure to identify & engage with key Partners Lack of buy-in and support from key stakeholders Lack of Political Support Lack of Awareness and understanding of programmes Internal/external delays in confirmation of funding Lack of Marketing Strategy & Council Website not fit for purpose
Consequence	Failing to meet statutory objective Dissatisfaction of communities causing reputational damage Intervention by Central Government Impact on local development plan
Risk Owners	Liam Hannaway; michael Lipsett

Gross/Inherent Risk	Red 20	**Last Review**	
Residual Risk	Yellow 9	**Next Review**	24/02/2017
Target Risk Level	Green 4		

Objectives

6. Advocate on your behalf specifically in relation to those issues which matter to you
7. Empower and improved the capacity of our community
8. Transform and modernise the Council, providing accessible as well as value for money services

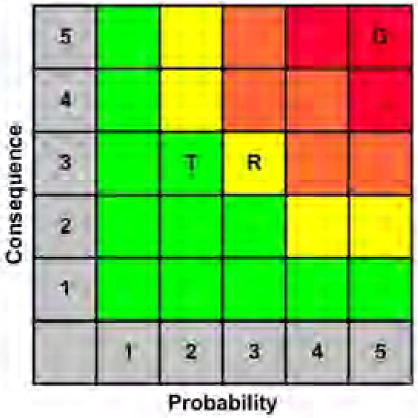
Key Controls Identified

1. Professionally qualified teams in place
2. Community Engagement Strategy developed and presented to AHC committee.
3. Information Sharing protocols established
4. Clear routemap of activity to develop action plans
5. Engagement with DfC / other Councils concerning legislative & statutory guidance requirements
6. Advertisement of certain schemes via different mediums (e.g social media)
7. Engagement programmes delivered in each DEA
8. District wide contacts database

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Data Sharing Agreement	Develop and implement Data Sharing Agreement with all Partner organisations and support data input to 'datahub'	In Progress	Johnny McBride	31/07/2017	
Marketing Plan	Agree and develop marketing plan	In Progress	Janine Hillen	30/06/2017	
Production of actions plans	Develop and agree process for the production of actions plans for 2019-20 onwards	In Progress	Johnny McBride	30/06/2017	Action Plans have been completed and are going to the Partnership meeting for approval on the 27 June 2017
Recruitment	Appointment to vacant posts in CP&P structure	Completed	Johnny McBride	30/06/2017	CPP Structure now complete

Risk CR. 04 - Non-compliance with legislative requirements



Risk Categories	Business operational/reputational Impact on individuals (staff or public) Statutory Duty (Legal/Regulatory)
Risk Description	Ineffective corporate Governance leading to poor decision making and lack of compliance with legislation
Potential Root Cause	Failure to understand legal requirements Lack of resources Untrained staff
Consequence	Non-compliance leading to prosecution Reputational Damage Reduced trust and public confidence Increased number of complaints and queries
Risk Owners	Dorinnia Carville; michael Lipsett; Canice O'Rourke
Gross/Inherent Risk	Red 25
Residual Risk	Yellow 9
Target Risk Level	Green 6

Last Review

Next Review 24/02/2017

Objectives

3. Supported improved health and wellbeing outcomes
4. Protect our natural and built enviorment
8. Transform and modernise the Council, providing accessible as well as value for money services

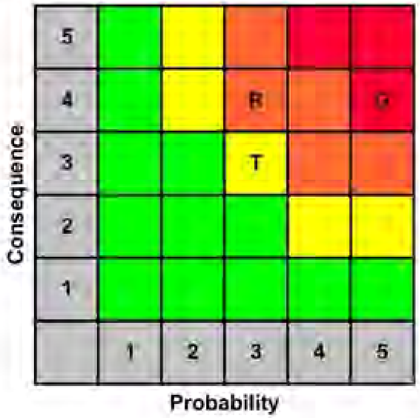
Key Controls Identified

1. Policies and procedures in place
2. Dedicated skilled teams in place for:
-Health and Safety
-Procurement
-HR
-Legal (including information manag
3. Health and Safety Committees in place and ongoing programme of training in place

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
policies and procedures	Review and update policies and procedures	In Progress	Dorinnia Carville	31/10/2017	H&S policies issued HR poilices being progressed via LRA led working group
Training	Staff training in the following areas: -Procurement -Information management	In Progress	Dorinnia Carville	31/10/2017	

Risk — CR. 05 - Failure to effectively manage waste



Risk Categories	Buildings / Engineering / Environment Quality of Service Statutory Duty (Legal/Regulatory)		
Risk Description	Failure to effectively manage waste		
Potential Root Cause	Insufficient resources Market forces enable commercial operators to increase prices Failure to plan effectively for future (including financial planning)		
Consequence	Reputational Issues Lower customer satisfaction impact on service delivery and lost productivity		
Risk Owners	Canice O'Rourke		
Gross/Inherent Risk	Red 20	**Last Review**	
Residual Risk	Amber 12	**Next Review**	25/04/2017
Target Risk Level	Yellow 9		

Objectives

1. Become on of the premier tourism destination on the island of Ireland
4. Protect our natural and built enviorment
8. Transform and modernise the Council, providing accessible as well as value for money services

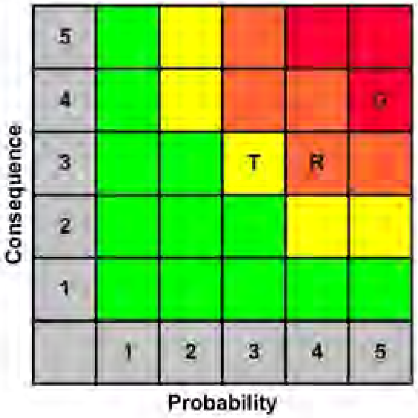
Key Controls Identified

1. Long term waste strategic plan in place
2. Partnership working with key stakeholders
3. Necessary resources in place
4. Strategic waste group meets quarterly. Members include the RTS Director,AD of Waste plus councillors

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Long term strategic plan	Implementation of long term strategic plan	In Progress	Joe Parkes	31/03/2019	The LT strategic plan refers to the Councils 9 point plan. Each of these 9 points has a separate action and target date.

Risk CR. 06 - Failure to provide accurate and timely planning decisions



Risk Categories	Business operational/reputational Financial
Risk Description	Failure to provide accurate and timely planning decisions
Potential Root Cause	Ineffective and/or inadequate resources Insufficient capacity building for members Cultural inertia Ineffective technology - EPIC system changes Development plan not in place Lack of agreement with DOE
Consequence	litigation Reputational issues Lower Customer satisfaction impact on service delivery and lost productivity financial implications resulting in budget constraints
Risk Owners	Canice O'Rourke
Gross/Inherent Risk	Red 20
Residual Risk	Amber 12
Target Risk Level	Yellow 9

Last Review

Next Review 25/04/2017

Objectives

1. Become on of the premier tourism destination on the island of Ireland
2. Attracted Investment and supported the creation of new jobs.
4. Protect our natural and built enviorment
5. Lead the regeneration of our urban and rural area
8. Transform and modernise the Council, providing accessible as well as value for money services

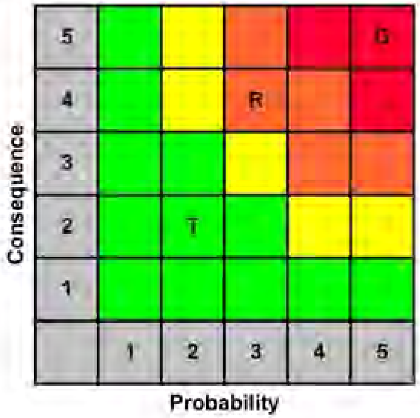
Key Controls Identified

1. Dedicated Planning Committee in operation
2. Programme in place to build officer and member capacity
3. Action plan in place to reduce backlog
4. Ongoing training for officers and members
5. Increase in numbers in the enforcement team

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Backlog cases	Implement action plan to reduce backlog in line with timeframe set	In Progress	Anthony Mckay	31/10/2017	The backlog has reduced from 1600 case to approximately 1000 as at end of march 2017. Dedicated team in place to reduce back log - to be complete by October 2017
Delivery of a new Development Plan	The target is to issue a timetable for a development plan in June 2017. From this point it will be a 40 month programme. Their are 5 dedicated officers including a manager working on the development plan.	Completed	Anthony Mckay	30/06/2017	Draft Local Development Plan timetable approved by SP&R on 15 June 2017.
IT	Upgrade of technical IT infrastructure	In Progress	Anthony Mckay	30/09/2018	All Council will be getting their IT infrastructure upgraded at the same time. AD meets other Councils regularly to discuss options/issues.

Risk CR. 07 - Failure to have necessary staffing structures and resourcing to deliver efficient and effective services



Risk Categories
Business operational/reputational
Impact on individuals (staff or public)
Quality of Service

Risk Description
Failure to have necessary staffing structures and resourcing to deliver efficient and effective services

Potential Root Cause
Due to TUPE protection of the T&C's of transferred employees, a range of T&C's exist which reflect different contractual arrangements -Length of hour contracts, Annual Leave, Public holidays and job roles and descriptions need consistency.
Failure to have an effective working relationship with Trade Unions
Failure to attract and retain employees
Cultural differences between the two legacy Councils and a resistance to change
Restructuring the number of Directorates from five to four - SPP will no longer exist

Consequence
Low staff morale and increase in absenteeism
Industrial Action
Increase in use of overtime and also increase in the use of agency staff
Negative impact on service delivery and lost productivity
Negative PR for the Council
With the restructuring staff unaware who they should be reporting to

Risk Owners Dorinnia Carville

Gross/Inherent Risk Red 25 **Last Review**

Residual Risk Amber 12 **Next Review** 25/04/2017

Target Risk Level Green 4

Objectives

2. Attracted Investment and supported the creation of new jobs.
6. Advocate on your behalf specifically in relation to those issues which matter to you
8. Transform and modernise the Council, providing accessible as well as value for money services

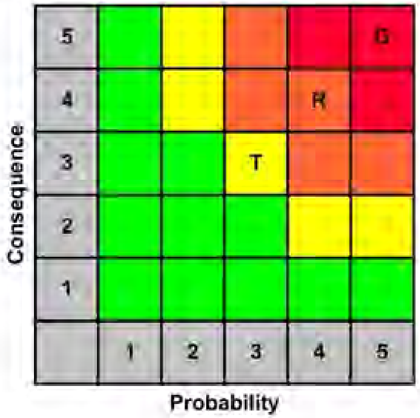
Key Controls Identified

1. Policies and procedures in place
2. Monitoring of absenteeism by SMT
3. Qualified HR, IT & Finance professionals in place
4. Detailed budgeting process in operation
5. Member led efficiency working group
6. Processes in place for specifying and filing posts (Matching, trawling, public advert)
7. Dedicated Learning and Development Policy in place
8. SMT to manage the transition of the restructuring the number of Directorates from five to four

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Organisation Design	Embedding org. design -Commence Tier 4 appointments process -Commence Tier 5 appointments process	In Progress	Catrina Miskelly	31/10/2017	Tier 4 now almost complete - Tier 5 to be commenced by 30 June 2017
Succession Planning	Succession planning to be completed for replacement RTS Director	In Progress	Liam Hannaway	31/10/2017	Interim RTS Director now in place

Risk — CR. 08 - IT Services do not support the Statutory, Strategic or Operational requirements of Council



Risk Categories
Business operational/reputational
Impact on individuals (staff or public)
Quality of Service

Risk Description
Failure to provide an effective IT Service
Failure to respond to and recover from a major incident within, or impacting upon, the Council
Failure to predict service requirements

Potential Root Cause
Resistance to change both internally and externally
Lack of resources for new IT system / network
Lack of staff with specialist expertise

Consequence
Resources not used effectively
Poor service delivery
IT system becoming obsolete

Risk Owners Dorinnia Carville

Gross/Inherent Risk Red 25

Last Review

Residual Risk Amber 16

Next Review 25/04/2017

Target Risk Level Yellow 9

Objectives

8. Transform and modernise the Council, providing accessible as well as value for money services

Key Controls Identified

1. IT Strategy now in place
2. Clustered and/or replicated server and storage architecture
3. off site back ups
4. Business Continuity Plans
5. IT project Boards in operation
6. Leisure Services System introduced

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
IT Disaster Recovery/Business Continuity Plans	Identify and address gaps in IT Disaster Recovery/Business Continuity Plans	In Progress	Gavin Ringland	30/09/2017	The reason for the slippage in date being until we get appropriate IT infrastructure in place to allow for adequate business continuity planning and IT resilience
IT Strategy	Implement the Councils IT strategy and review regularly	In Progress	Gavin Ringland	31/03/2020	On target
IT Strategy Communications	Issue Communications in respect of IT Strategy by 30 June 2017 to the Council to staff and members are aware of the progress being made.	Completed	Donnnia Carville	30/06/2017	Report to members of the Efficiency Working Group in May 2017. Communications to staff via Chief Executive briefings.
Resilience of Legacy IT systems	Increase resilience of legacy IT systems until IT Strategy is fully implemented	In Progress	Gavin Ringland	30/09/2017	In progress currently

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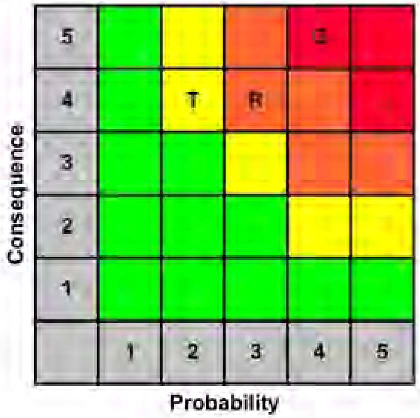
Risk CR. 09 - Failure to adequately plan for major incident



Risk Categories	Buildings / Engineering / Environment Business operational/reputational Impact on individuals (staff or public) Statutory Duty (Legal/Regulatory)
Risk Description	In the event of a disaster or an emergency, the Council may not respond in a way which minimises any negative consequences/impact
Potential Root Cause	Natural disasters Camlough Reservoir Localised flooding Harbour disasters Fire Significant IT failure
Consequence	Reputational damage through inadequate civic leadership to provide adequate community emergency support Loss of income Litigation - civil/criminal increased insurance premiums
Risk Owners	Dorinnia Carville

Gross/Inherent Risk	Red 20	**Last Review**	
Residual Risk	Amber 12	**Next Review**	25/04/2017
Target Risk Level	Yellow 8		

Objectives

3. Supported improved health and wellbeing outcomes
4. Protect our natural and built enviorment
6. Advocate on your behalf specifically in relation to those issues which matter to you

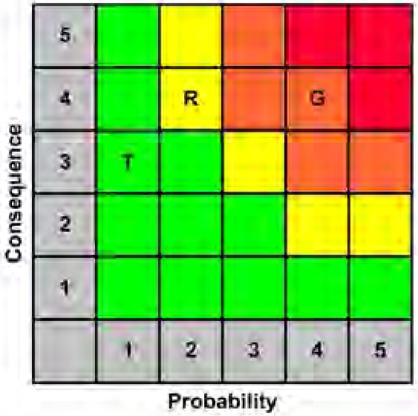
Key Controls Identified

1. Business Continuity Plan in place
2. Emergency planning measures in place, including:
-Flood risk plan
-Inter-agency group
3. Dedicated Emergency Planning team and professionally trained and experienced staff
4. Member of Southern Region Emergency Planning Group
5. Annual Winter resilience plan in place

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Drills/testing of plans	Drills/testing of plans	Proposed	Ian Sands	31/12/2016	Part completed
Staff awareness training	Staff awareness training on Emergency Planning and Business Continuity Plan for Management Staff	In Progress	Ian Sands	31/08/2017	

Risk CR. 10 - Ineffective corporate communications (internal & external) impacts significantly on services and on reputation



Risk Categories	Impact on individuals (staff or public) Quality of Service
Risk Description	Ineffective corporate communications (internal & external) impacts significantly on services and on reputation
Potential Root Cause	Failure to effectively engage media Size of new organisation and geographical split (four main sites and mobile workers) Cultural change means not operating on corporate arrangements Not keeping abreast of growth in communication and technologies
Consequence	Negative PR Not providing a VFM Service
Risk Owners	Dorinnia Carville
Gross/Inherent Risk	Amber 16
Residual Risk	Yellow 8
Target Risk Level	Green 3

Last Review

Next Review 24/02/2017

Objectives

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2. Attracted Investment and supported the creation of new jobs.
6. Advocate on your behalf specifically in relation to those issues which matter to you
8. Transform and modernise the Council, providing accessible as well as value for money services

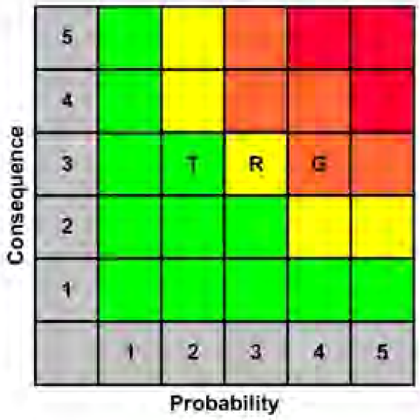
Key Controls Identified

1. Dedicated communications team and professional staff
2. Regular meetings with press
3. Quarterly Corporate newsletter and six monthly staff briefings by Chief Executive
4. Communications/media policies in place
5. Twitter/Facebook presence of NMD
6. LCNF/Joint forum
7. IT strategy in place to improve IT systems

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Internal Staff Communications	Structured , coordinated and consistent approach to internal staff communications.	Completed	Liam Hannaway	30/06/2017	Chief Executive newsletter issued and the 2017 Chief Executive Briefings have been scheduled and are underway.
PR Capacity	Increase Public Relations capacity in the communications department	In Progress	Dorinnia Carville	30/09/2017	Procurement scheduled for Mid June 2017.
Structure	Getting Structure in place in the communications departments	In Progress	Regina Mackin	30/09/2017	On target
Training	Media training for members and staff	In Progress	Regina Mackin	30/09/2017	

Risk CR. 11 - Failure to implement an economic development programme to regenerate the district and attract inward investment



Risk Categories	Impact on individuals (staff or public) Quality of Service		
Risk Description	Failure to implement an economic development programme to regenerate the district and attract inward investment		
Potential Root Cause	Failure to engage stakeholders (public and private sector) Lack of resources Reduction in rates income Economic downturn and economic uncertainty Impact of Brexit on funding		
Consequence	lack of investment and economic activity loss of confidence from the private sector negative PR poor service delivery		
Risk Owners	Marie Ward		
Gross/Inherent Risk	Amber 12	**Last Review**	
Residual Risk	Yellow 9	**Next Review**	24/02/2017
Target Risk Level	Green 6		

Objectives

2. Attracted Investment and supported the creation of new jobs.
5. Lead the regeneration of our urban and rural area

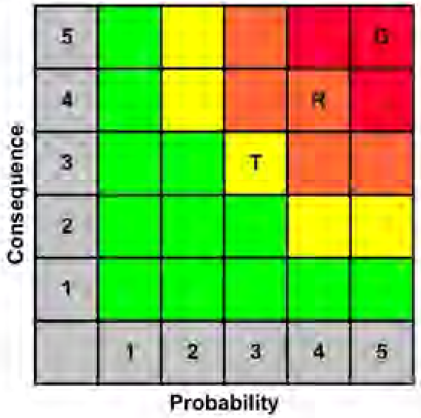
Key Controls Identified

1. Economic development and investment strategy in place
2. Establishment of Economic Forum including public and private sector stakeholder
3. Rural Development Programme in place
4. Engagement with central government

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Brexit	·Continue to closely monitor effects of Brexit on on-going funding	Proposed	Liam Hannaway Jonathan McGilly	31/12/2017	
Economic, Development and Investment Strategy	·Implementation of Economic, Development and Investment Strategy and annual review of same	In Progress	Jonathan McGilly	31/12/2017	

Risk CR. 12 - Legal & Financial uncertaintes caused by the current economic and political climate



Risk Categories	Business operational/reputational Financial Quality of Service
Risk Description	The unknown implication of the current economic and political climate and the possible negative effects of Brexit on NMDDC
Potential Root Cause	Article 50 being invoked Failure to secure European Funding for Council related activities from 2018 Possible change in compliance as EU Directives in areas such as procurement, employment law and environmental regulations may no longer be required No Agreed budget by NI Executive - DfC unable to issue Rates Support Grant Political instability prevents the determination of a regional rate for 2017-18, which will lead to a delay in the collection of rates The fall and continuing weakness in sterling driving inflation expectations higher
Consequence	Possible reduction in staff due to loss of funding and SME's relocating Negative PR Legal implications H&S consequences Inefficient buildings Closure of Buildings
Risk Owners	Liam Hannaway

Gross/Inherent Risk	Red 25	**Last Review**	
Residual Risk	Amber 16	**Next Review**	25/04/2017
Target Risk Level	Yellow 9		

Objectives

2. Attracted Investment and supported the creation of new jobs.
5. Lead the regeneration of our urban and rural area
7. Empower and improved the capacity of our community
8. Transform and modernise the Council, providing accessible as well as value for money services

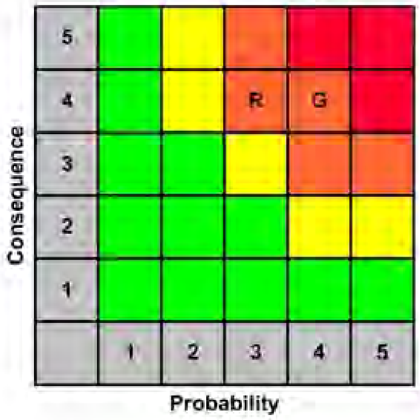
Key Controls Identified

1. Economic development and investment strategy in place
2. Wider Stakeholder engagement ongoing
3. Engagement with other Councils, the NI Executive, NILGA and the private sector through the Chamber of Commerce

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Ongoing Engagement	Ongoing engagement with other public sector bodies on the effect of Brexit	In Progress	Liam Hannaway	31/07/2017	

Risk CR. 13. The Council may not prevent or detect fraud, bribery &/or corruption leading to financial loss & reputational damage



Risk Categories

Risk Description The Council may not prevent or detect fraud, bribery and/or corruption leading to financial loss and reputational damage

Potential Root Cause
Transfer of planning powers gives more opportunity for fraud and bribery
Major changes in organisational environment increasing fraud risk
Changes in people and procedures resulting in inadequate systems and procedures
Inadequate policies and procedures and failure to adhere to policies
Lack of control of assets
Unauthorised access to software systems and databases

Consequence
Financial loss
Reputational damage
Opportunity cost
Low Staff morale

Risk Owners Dorinnia Carville; Liam Hannaway

Gross/Inherent Risk Amber 16 **Last Review**

Residual Risk Amber 12 **Next Review** 20/07/2017

Target Risk Level Green 6

Objectives

8. Transform and modernise the Council, providing accessible as well as value for money services

Key Controls Identified

1. Governance arrangements in place including:
2. Dedicated staff member with responsibility for fraud and whistleblowing
3. Members register of interests published online
4. Independent Internal Auditors in place
5. Policies in place
6. NFI

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Asset Tagging	All the Councils tangible assets to be tagged and matched to the asset register	Audit Recommendation	Ken Montgomery Gavin Ringland	31/12/2017	Completed for IT assets. Asset register now in place.
Bribery and Fraud training for members and staff	Bribery and Fraud training for members and staff	In Progress	Gerard Byrne	31/08/2017	Part completed. To be rolled out to staff following new policy introductions.
Policies to be updated	A number of policies are to be updated for the new Council: Purchasing Policy Anti Fraud Policy and Fraud Response plan Whistleblowing Policy Credit Card Policy	Completed	Gerard Byrne	31/05/2017	Approved by SP&R in April 2017, and by Council in May 2017. Policies effective from the 1 June 2017 and available on the Council Website.
Roll out of Declarations of Interest across wider staff	Roll out of Declarations of Interest across wider staff	In Progress	Alison Robb	30/09/2017	Directors and ADs completed. Now at Head of Service level.

Report to:	Audit Committee
Date of Meeting:	29 June 2017
Subject:	**Prompt Payment Statistics**
Reporting Officer (Including Job Title):	Ken Montgomery
Contact Officer (Including Job Title):	Ken Montgomery

Decisions required:

For noting

1.0 Purpose and Background:

1.1 'Prompt payment' is the payment of valid supplier invoices within 10 working days by public bodies, as set in government targets.

This dataset contains:

- total amount paid by each Northern Ireland council to suppliers
- total number of invoices
- number of invoices paid within 10 working days
- number of invoices paid within 30 calendar days
- number of invoices paid outside 30 calendar days

The Stormont Executive's Prompt Payment Policy recommends that government departments should, "aim to pay 90% of valid invoices within 10 working days", with councils encouraged to match that.

Adherence to the policy is not mandatory for councils, but in a letter issued to council chief executives in October 2013, the Department of Environment's Local Government Policy Division said that: "District councils are encouraged to pay suppliers as promptly as possible and to endeavour to meet the 10 day prompt payment commitment made by Northern Ireland Executive in response to the current economic position.

2.0 Key issues:

2.1 ***1 January 2017 to 31 March 2017***

	Paid within 10 Days	Paid within 30 Days	Paid outside payment period	Total Invoices
Number of Invoices	687	4,994	719	5,713
Percentage	12%	87%	13%	100%
Value	£2,780,257	£13,059,399	£939,799	£13,999,199

These are the same statistics that were reported at the April 2017 Committee. The Quarter 1 April 2017 to 30 June 2017 will not have completed prior to the Committee meeting. These statistics will be reported at the September Audit Committee.

3.0	**Recommendations:**
3.1	For noting by the Audit Committee – 1 April to 30 June 2017 Statistics will be brought to the September committee.
4.0	**Resource implications**
4.1	None
5.0	**Equality and good relations implications:**
5.1	None
6.0	**Appendices**
	None

Report to:	Audit Committee
Date of Meeting:	29 June 2017
Subject:	Performance Improvement Plan 2017-18
Reporting Officer:	Johnny McBride - Assistant Director: Community Planning and Performance
Contact Officer:	Kate Bingham – Head of Performance and Improvement

Decisions Required:

Members are asked to note the contents of the report:

- The Performance Improvement Plan 2017-18, including the five performance improvement objectives

1.0 Purpose & Background

1.1 Part 12 of the Local Government (NI) Act 2014 sets out a General Duty of Improvement for local government, whereby all District Councils are required to put in place arrangements to secure continuous improvement in the exercise of their functions. Each financial year, Councils are also required to set performance improvement objectives for the services they provide. The guidance states that performance improvement is more than just quantifiable gains in service output or efficiency, or in the internal effectiveness of an organisation. Improvement should focus on activity that enhances the sustainable quality of life and environment for communities.

This report includes:

- An analysis of the responses received through the public consultation and engagement process and the proposed amendments to the 'supporting actions' and 'measures of success' for each performance improvement objective
- The outcomes of the equality screening of the performance improvement objectives 2017-18
- The Performance Improvement Plan 2017-18

The Performance Improvement Plan 2017-18 and supporting documentation was considered and approved by the Strategy, Policy and Resources Committee on 15 June 2017 and will be published on the Council's website before 30 June, in order to meet the statutory deadline.

2.0 Key Issues

2.1 Stakeholder Consultation and Engagement Process

2.2	Between 24 March – 19 May 2017, Newry, Mourne and Down District Council carried out an eight week consultation and engagement programme on the proposed performance improvement objectives with key stakeholders, including residents, statutory and community planning partners, businesses and Elected Members. The following consultation and engagement mechanisms were used: • Electronic documentation and survey on the Council's website and social media channels • Hard copies of the documentation and survey at the Council's public receptions in Monaghan Row (Newry), Downshire Civic Centre (Downpatrick) and the Ethnic Minority Support Centre (Town Hall, Newry) • Email distribution to Community Planning Partners, Stakeholder Forum, Well-Being Action Partnership, Newry, Mourne and Down Intercultural Forum, Neighbourhood Renewal Partnerships and Equality Scheme Consultees • Public advertisements in local newspapers • Engagement with the seven DEA Fora through public and private meetings • Engagement with Section 75 groups, including the Newry and Mourne Youth Council and Older Person's Forum
2.3	A total of 53 completed surveys were received, in addition to the ongoing engagement with approximately 115 stakeholders through the seven DEA Fora, Youth Council and Older Peoples Forum. Consultation feedback revealed widespread support for the five proposed performance improvement objectives 2017-18, with almost all respondents agreeing with each objective. As part of the consultation and engagement, respondents were also asked to put forward their comments on each of the proposed performance improvement objectives 2017-18. Following an analysis of the feedback, it is clear that many of the comments which have been put forward by consultees relate to, and will be addressed through the existing 'supporting actions' and 'measures of success' which underpin each objective. However, as a result of the consultation and engagement feedback, as well as the ongoing work in developing the performance improvement objectives further, some amendments have been recommended to the 'supporting actions' and 'measures of success'. A summary of the key amendments is outlined below: • Inclusion of 'supporting actions' around outdoor leisure provision, street cleanliness, community centres, Areas of Outstanding Natural Beauty and the Planning Service • Inclusion of 'measures of success' around refuse collection, public realm schemes, social enterprises, street cleanliness, Planning Service and residents feeling safe in their homes
2.4	An analysis of the consultation and engagement feedback and the proposed amendments is provided in the report outlined in **Appendix 1**.
2.5	**Equality Screening**

2.6	An equality screening exercise was completed for each of the five performance improvement objectives 2017-18. It is recommended that the objectives are not required to be subject to an EQIA (with no mitigating measures required). A copy of the Equality Screening Report is outlined in **Appendix 2**.
2.7	**Performance Improvement Plan 2017-18**
2.8	In accordance with statutory requirements, the Council is required to publish it's performance improvement objectives 2017-18 and statutory performance indicators for Economic Development, Planning and Waste Management before 30 June 2017. This information is included in the Council's Performance Improvement Plan 2017-18 which is outlined **Appendix 3**.
3.0	**Recommendations**
3.1	To note: • The Performance Improvement Plan 2017-18, including the five performance improvement objectives
4.0	**Resource Implications**
4.1	The development and publication of the Performance Improvement Plan 2017-18 will be delivered within existing resources. The Northern Ireland Audit Office has indicated that the performance audit and assessment arrangements for 2017-18 will incur an approximate fee of £20,000.
5.0	**Equality & Good Relations Implications**
5.1	The draft performance improvement objectives 2017-18 have been equality screened and it is recommended that they are not subject to an equality impact assessment (with no mitigating measures required).
6.0	**Appendices**
	▪ **Appendix 1 –** Performance Improvement Objectives 2017-18 – Consultation and Engagement Report ▪ **Appendix 2 –** Performance Improvement Objectives 2017-18 – Equality Screening Report ▪ **Appendix 3 –** Performance Improvement Plan 2017-18

Newry, Mourne and Down District Council

Consultation and Engagement Report
Performance Improvement Objectives 2017-18

Comhairle Ceantair an Iúir, Mhúrn agus an Dúin
Newry, Mourne and Down District Council

Introduction

The Local Government Act (NI) 2014 sets out a General Duty of Improvement, whereby all District Councils must put in place arrangements to secure continuous improvement in the exercise of their functions and set performance improvement objectives for each financial year.

Newry, Mourne and Down District Council's draft performance improvement objectives 2017-18 were considered by the Strategy, Policy and Resources Committee on 16 March 2017. This was followed by extensive consultation and engagement activity which encouraged key stakeholders, including residents, businesses, statutory and community planning partners and Elected Members, to have their say on the draft performance improvement objectives 2017-18.

This report provides an overview of the consultation and engagement methodology and an analysis of the responses which were received.

Consultation and Engagement Process

Between 24 March – 19 May 2017, Newry, Mourne and Down District Council carried out an eight week consultation and engagement exercise with key stakeholders on the draft performance improvement objectives 2017-18, through the following mechanisms:

- Electronic documentation and survey on the Council's website and social media channels
- Hard copies of the documentation and survey at the Council's public receptions in Monaghan Row (Newry), Downshire Civic Centre (Downpatrick) and the Ethnic Minority Support Centre (Town Hall, Newry)
- Email distribution to Community Planning Partners, Stakeholder Forum, Well-Being Action Partnership, Newry, Mourne and Down Intercultural Forum, Neighbourhood Renewal Partnerships and Equality Scheme consultees
- Public advertisements in local newspapers
- Engagement with the seven DEA Fora through public and private meetings
- Engagement with Section 75 groups, including the Newry and Mourne Youth Council and Older Persons Forum

Analysis Methodology

A total of 53 completed surveys were received in response to the consultation and engagement on the Council's draft performance improvement objectives 2017-18. Respondents were asked whether they agreed or disagreed with the draft performance improvement objectives 2017-18 and whether they had any comments to make regarding each objective. The survey also asked respondents to put forward their suggested priorities for future improvement.

In addition to the survey responses, engagement was also carried out with Elected Members, statutory partners, community, voluntary and business sectors and hard to reach groups through meetings of the DEA Fora, Youth Council and Older Persons Forum.

In carrying out the quantitative and qualitative consultation and engagement, a structured process was used to capture responses around each of the five draft performance improvement objectives 2017-18. All consultation and engagement responses have been considered and a number of amendments have been recommended regarding the content of the Performance Improvement Plan 2017-18.

Feedback from the consultation and engagement exercise has been circulated to the Council's Strategy, Policy and Resources Committee, Senior Management Team, Corporate Management Team and Community Planning Thematic Delivery Groups for their consideration and action, where appropriate.

Consultation and Engagement Findings

Profile of Respondents

Responses to the draft performance improvement objectives were received from a variety of key stakeholders, with the highest number of responses from residents, local community organisations and statutory partners, as outlined in the chart below.

Thirteen survey responses were submitted on behalf of the following organisations:

- Newry and Mourne Enterprise Agency
- Ballynahinch Community Collective

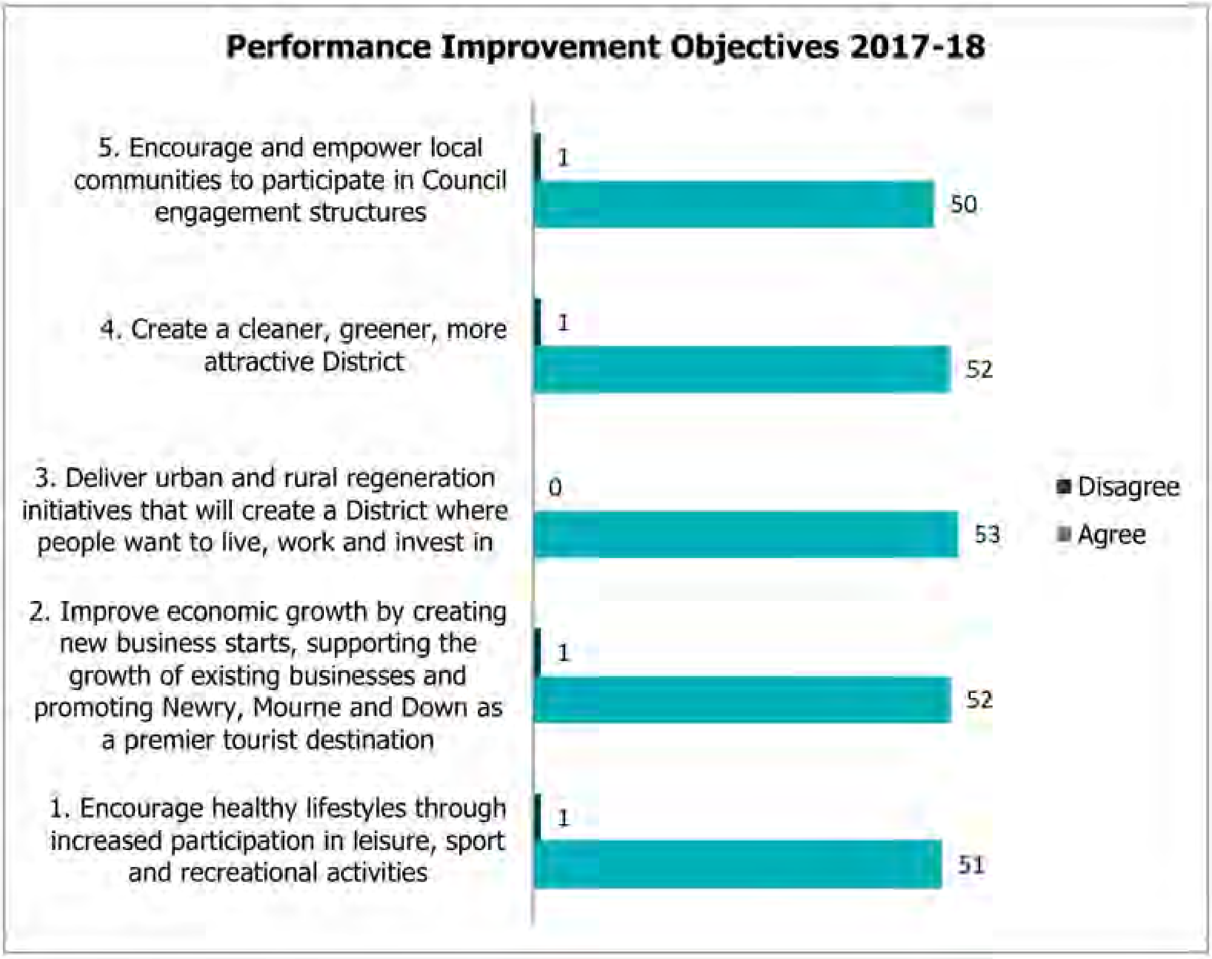
- Rowallanne Community Hub
- Saintfield Development Association
- Ring of Gullion Partnership
- Confederation of Community Groups
- Newry and Mourne Youth Council
- Hilltown Community Association
- South Eastern Regional College (SERC)
- Kilkeel Chamber of Commerce
- Park Action Group
- Older Person's Forum
- Health and Social Care Trust

In addition, the Council engaged approximately 115 stakeholders, including Elected Members, partner organisations across the business, voluntary, community and statutory sectors, as well as hard to reach groups through the meetings outlined below.

Meeting	Date and Venue
Strategy, Policy and Resources Committee	16 March 2017, Downshire Civic Centre
Audit Committee	27 April 2017, Downshire Civic Centre
Mournes DEA Private Meeting	5 April 2017, YMCA, Newcastle
Rowallanne DEA Public Meeting	25 April, Market House, Ballynahinch
Crotlieve DEA Public Meeting	4 May, Hilltown Community Centre
Downpatrick DEA Private Meeting	4 May 2017, Downshire Civic Centre, Downpatrick
Slieve Croob DEA Private Meeting	7 May 2017, The Lodge, Castlewellan
Newry DEA Private Meeting	11 May 2017, Sean Hollywood Arts Centre, Newry
Slieve Gullion DEA Private Meeting	16 May 2017, Culloville Community Centre
Youth Council	9 May 2017, Youth Resource Centre, Newry
Older Person's Forum	15 May 2017, Sean Hollywood Arts Centre, Newry

Analysis of Findings

Overall, there was a very positive response to the five proposed performance improvement objectives 2017-18, with almost all respondents agreeing with each objective. It is therefore recommended that the proposed performance improvement objectives 2017-18 are not subject to amendment.



You Said, We Did

As part of the consultation and engagement, respondents were asked to put forward their comments on each of the proposed performance improvement objectives 2017-18. Feedback has been analysed and many of the 'supporting actions' which have been put forward by consultees clearly relate to, and will be addressed through the 'supporting actions' which underpin each performance improvement objective.

However, based on the consultation and engagement feedback and the ongoing work in developing and refining the performance improvement objectives, a number of amendments have been recommended to the 'supporting actions' and 'measures of success'. A summary of the key recommended amendments is outlined below.

Objective 1 – Encourage healthy lifestyles through increased participation in leisure, sport and recreational activities

A number of comments were put forward which relate to the provision and use of outdoor facilities and activities, as a way to encourage more people to get involved in leisure, sport and recreational activity. As a result, the inclusion of the following 'supporting action' is recommended:

- Carry out a review of outdoor leisure provision across the District

The following 'supporting action' was amended as follows:

- Provide and improve fixed and non fixed play opportunities for children and young people through the implementation of year one of the Play Strategy

Objective 2 – Improve economic growth by creating new business starts, supporting the growth of existing businesses and promoting Newry, Mourne and Down as a premier tourist destination

The 'supporting actions' and 'measures of success' have been developed further to include:

- The level of investment through the Rural Business Investment Scheme for 2017-18
- The 2020 targets for the performance measures within the Rural Development Programme
- 8 new social enterprise start ups, 12 new jobs created and 30 new volunteers recruited
- 40 community groups and organisations provided with business planning, start-up and business development support

Objective 3 – Deliver urban and rural regeneration initiatives that will create a District where people want to live, work and invest in

There was a strong suggestion from the Ring of Gullion Partnership to have the work around the Areas of Outstanding Natural Beauty recognised within the Performance Improvement Plan 2017-18, which has resulted in the following additional 'supporting action' being recommended:

- Implement the Areas of Outstanding Natural Beauty (AONB) Action Plans for the Ring of Gullion and Strangford and Lecale

The 'supporting actions' to deliver the three public realm schemes have also been expanded and a 'measure of success' to review the impact of the schemes is also being recommended:

- Complete the Warrenpoint Public Realm Scheme, including the provision of new footways, upgraded street lighting, improved landscape, shop front scheme and shop local campaign
- Complete the Irish Street, Downpatrick Public Realm Scheme, including the provision of increased parking, upgraded street lighting, widened footways and improved landscape
- Increased footfall, improved business/visitor perception and reduced/sustained vacant properties by 2019-20, following the completion of the Newry, Warrenpoint and Downpatrick Public Realm Schemes

The following amendment to the 'supporting action' around broadband is also being recommended:

- Work in partnership with the relevant Departments to enhance broadband provision across the District

Objective 4 – Create a cleaner, greener more attractive District

Comments were put forward highlighting the importance of the refuse collection and recycling services. This has resulted in the following proposed amendments to the 'supporting actions' and 'measures of success':

- Introducing blue bin collections for commercial properties in the legacy Down area
- Standardising how glass is collected across the Newry, Mourne and Down District
- Opening the Downpatrick Household Waste Recycling Centre by Spring 2018
- Delivering a domestic food waste service across the District by extending brown bin collections and rolling out a District wide educational campaign
- Undertaking targeted awareness raising to promote the importance of recycling in all areas, particularly those with low recycling rates
- Reviewing and identifying the optimum routes for domestic and commercial refuse collection to provide a more equitable service across the District, deliver efficiencies and improve customer satisfaction

- 44% of household waste collected by the Council is sent for recycling (including waste prepared for reuse)
- Reduction in the amount of biodegradable municipal waste that is landfilled to <12,000 tonnes

The following additional 'measures of success' are also being recommended:

- Reduction in black bin waste and increase in mixed dry recyclables and brown bin waste
- Reduction in general waste arisings at Civic Amenity Sites
- Percentage of bins collected on their scheduled day

Suggestions were also made by a number of consultees for more emphasis to be placed on street cleanliness. As a result, the following 'supporting actions' and 'measures of success' are being recommended:

- Implementing a Litter Strategy for the District
- Undertaking targeted awareness raising to communicate the detrimental impact of littering, dog fouling, fly tipping, graffiti and fly posting in areas with high environmental crime
- Promoting public participation in Clean Up Campaigns and initiatives such as 'Down Your Street'

- Developing a web based scheme for the public to report environmental issues, including littering, graffiti and fly tipping
- Developing an in-house street cleanliness monitoring system for the District
- Reviewing and identifying the optimum routes for street cleansing to provide a more equitable service across the District, deliver efficiencies and improve customer satisfaction
- Level of street cleanliness across the District

Comments also highlighted the importance of the Planning Service and the need to deliver improvements, which is reinforced by the fact that Planning has been identified as the most important area for future improvement. As a result, the following additional 'supporting actions' and 'measures of success' are being recommended:

- Improve the performance of the Council's Planning Service by reducing the backlog of historic planning applications and improving processing times
- 70% of all planning enforcement cases are progressed within 39 weeks of receipt of complaint
- The percentage of major planning applications that are processed within an average of 30 weeks
- The percentage of local planning applications that are processed within an average of 15 weeks

Objective 5 – Encourage and empower local communities to participate in Council engagement structures

Comments were made by consultees regarding the link between the performance improvement objectives 2017-18 and PSNI statistics in terms of actual crime and the fear of crime. As a result, the following amended 'measure of success' is being recommended.

- Number of beneficiaries of the 'Good Morning, Good Neighbour' and 'Home Secure' schemes and the percentage who feel safer in their homes

Further comments were put forward regarding access to, and the use of community centres. This is reinforced by the fact that many consultees identified 'community services' as a future area of improvement for the Council. The following additional 'supporting action' is therefore being recommended:

- Engage 50 local community groups in progressing the 'Audit of Effectiveness' for community centres and developing proposals for improvement

Stakeholder feedback also endorsed the concept of understanding how effective the Council run engagement structures are, and it is recommended that the 'measure of success' is amended as follows:

- The effectiveness of Council run community engagement structures in facilitating stakeholder participation

Additional information has been included around the 'supporting action' for financial assistance and the 'measure of success' has been amended as follows:

- Number and percentage of financial assistance projects funded and successfully delivered

Suggested Areas for Improvement

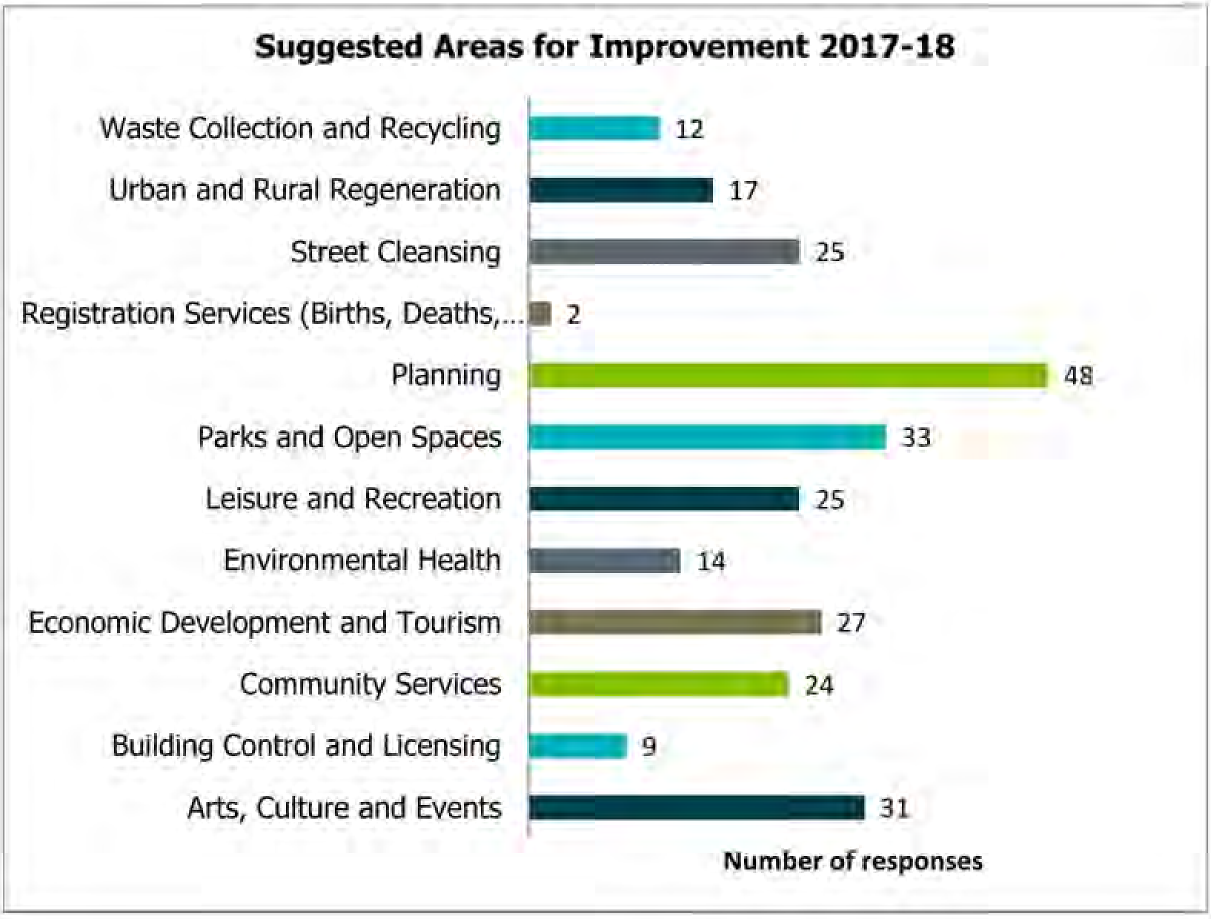
As part of the survey, respondents were also asked to put forward their suggested areas for improvement for 2017-18. An overview of the results is outlined below:

The areas which most need improving are as follows:

- Planning
- Parks and Open Spaces
- Arts and Culture

The areas which least need improving are as follows:

- Registration
- Building Control and Licensing
- Waste Collection and Recycling



Next Steps

Whilst no amendments to the five draft performance improvement objectives 2017-18 are being suggested, there are a number of recommendations to amend, expand and rationalise the 'supporting actions' and 'measures of success'. These recommendations are based on the feedback obtained through the consultation and engagement process, as well as the ongoing developmental work around each performance improvement objective 2017-18.

Stakeholder feedback has been considered by Newry, Mourne and Down District Council's Strategy, Policy and Resources Committee, Audit Committee, Senior Management Team and Corporate Management Team. Where appropriate, comments have also been forwarded to the Community Planning Thematic Delivery Groups which support the development, implementation and evaluation of the Community Plan for Newry, Mourne and Down. These multi-agency, multi-stakeholder groups are well placed to consider the comments received through the consultation and engagement process and ascertain whether they can be addressed through a partnership approach.

OVERVIEW OF CONSULTATION AND ENGAGEMENT FEEDBACK

<table>
<tr><th colspan="2">Performance Improvement Objective 1
Encourage healthy lifestyles through increased participation in leisure, sport and recreational activities</th><th>Comments / Response</th></tr>
<tr><td>Mournes DEA Private Meeting</td><td>• Public transport from rural areas to leisure facilities and events remains an issue for many local communities, especially in the evening. Subsidised transport should be considered.
• Corporate membership of Council leisure centres, with reduced rates, for the voluntary and community sector should be considered.
• A customer profile of participants and members of leisure centres should be carried out, with a view to considering the provision of affordable, accessible membership for some sections of the local community, particularly those from disadvantaged areas.
• There is a need to recognise the role that the community and voluntary sector can play in addressing mental health and encouraging a healthy mindset. It would also be useful to provide and circulate a list of the community groups across the District.
• There is a need to recognise the role that outdoor space and forest parks play in offering leisure and recreational facilities.</td><td rowspan="3">The following amendments have been recommended:
• Inclusion of a supporting action to 'carry out a review of outdoor leisure provision across the District'
• Amendment to the existing action, as follows: 'provide and improve fixed and non fixed play opportunities for children and young people through the implementation of year one of the Play Strategy'
• Rationalisation of the supporting actions and measures of success
• Amendment of some targets linked to the 'measures of success'

Comments have been referred to:
• Senior Management Team, NMDDC</td></tr>
<tr><td>Slieve Croob DEA Private Meeting</td><td>• Public transport to access Newry and Downpatrick Leisure Centres is an issue for many local communities. Using services such as Down Community Transport may make both leisure centres more accessible to residents across the District and help ensure both centres are used to capacity.
• There should be more emphasis on outdoor leisure facilities, including community trails.</td></tr>
<tr><td>Newry</td><td>• Newry Leisure Centre will generate too much traffic for the residents of</td></tr>
</table>

DEA Private Meeting	the surrounding area. The Council should consider access to the centre through footpaths and walkways. • The swimming pool is over used and it is difficult to book for groups. There was a discussion on whether some of the pool lanes are being used for private lessons.	• Corporate Management Team, NMDDC • Health and Well-Being Thematic Delivery Group
Youth Council	• Multiple Youth Councillors raised the prospect of an Albert Basin Park to help facilitate this objective, highlighting the fact that Newry is one of the only cities in the UK without a city park. • Programmes in leisure centres are not well advertised, as many people are unaware of what is available to them. • The possibility of a skate park was raised, possibly within the proposed Albert Basin Park, as there is not one currently in Newry. • Pop-up workshops addressing drug and alcohol abuse should be considered by the PCSP. • Improved bus services to rural areas after 6pm would enable residents to use leisure facilities in more urban areas. • Constructing the proposed velodrome at Sheepbridge would help achieve this objective, highlighting that it would be the first in Ireland.	
Slieve Gullion DEA Private Meeting	• Issues were raised around the impact of rural proofing with regards to the Play Strategy and Sports Facility Strategy. The same criteria should not be applied to urban and rural areas, as this can have a negative impact on the amenities provided in rural areas. • The Play Strategy and Sports Facility Strategy should be considered within the context of the overall facilities and activities the Council provides in urban areas, eg. Newry Leisure Centre. This will help inform and improve the access rural communities have to leisure and recreational facilities. • Transport from rural areas to access Newry Leisure Centre and Downpatrick Leisure Centre is an issue.	

Summary of Survey Responses	• More sporting and recreational activities for those aged 65+ years, children and young people, as well as those who are disabled and from disadvantaged areas. Measures should also be broken down by age profile and ability. • More information should be provided on the leisure and recreational activities which are available across the District. • Provision of better parks, particularly a City Park in Newry. • Improved leisure and recreational facilities in areas such as Saintfield, Ballynahinch and Greater Mourne. • Newry Leisure Centre should be used by as many groups as possible. • More reference should be made to outdoor recreational activities and facilities. • Financial assistance should be given to groups to help promote healthy lifestyles and support the delivery of this objective. • There should be improved facilities on the Towpath.	

Performance Improvement Objective 2 Improve economic growth by creating new business starts, supporting the growth of existing businesses and promoting Newry, Mourne and Down as a premier tourist destination		Comments / Response
Mournes DEA Private Meeting	• Evaluating events is very important. It would also be useful for Council officials to visit some of the events it allocates funding for through the Financial Assistance Scheme. • Simplifying the application form for financial assistance should also be considered.	The following amendments have been recommended: • The level of investment through the Rural Business Investment Scheme for 2018-17 has been included • Reference has been made to social enterprises, including
Newry DEA Private	• The Oktoberfest in Newry is a very successful event.	

Meeting		measures and targets to support 8 new social enterprise start ups, 12 new jobs created and 30 new volunteers recruited, and provide 40 community groups and organisations with business planning, start-up and business development support • 2020 targets have been included in the 'measures of success' aligned to the Rural Development Programme • Rationalisation of 'supporting actions' and 'measures of success'
Youth Council	• Bath boat races in Newry Canal might increase tourism. • Multiple Youth Councillors raised the possibility of the Council ensuring that all schools have, and work with, mini enterprises. This was highlighted as a good way for students to gain skills which are useful in the workplace. • Multiple Youth Councillors raised the fact that young people often find it difficult to get part-time jobs, as employers look for candidates with previous experience. • Multiple Youth Councillors raised the fact that apprenticeships are not often promoted as an alternative to university or A-Levels in schools. • More careers fairs focused on specific subject areas should be considered. • Work experience through school should be more meaningful in terms of the length of placement, when the placement actually takes place, and the work which is undertaken during the placement.	
Older Persons Forum	• The heritage and culture of Bessbrook, as a model village, is being neglected due to the large number of housing developments. Consideration should be given to promoting the Quakers meeting house and retaining the tram station. • There is little reference to Newry City in the Tourism Strategy and the Council should consider transforming the Albert Basin into a City Park, which would help make the City more vibrant and inviting for all sections of the community. • The towpath is a popular tourist attraction and the Council should do more to promote it, as well as provide seating and toilets.	Comments have been referred to the: • Senior Management Team, NMDDC • Corporate Management Team, NMDDC • Economic Development and Regeneration Thematic Delivery Group
Summary	• Explore the potential of smaller towns to attract investors and tourists.	

of Survey Responses	• There should be more reference to the smaller events which the Council supports, such as Fiddlers Green and Blues on the Bay. • The tourism potential of Newry City should be strengthened in relation to arts and culture, with a view to creating a city culture with weekend and evening activities. If Newry is to become a premier tourist destination, it also needs a City Park and the river should be cleaned. • More investment is needed in Kilkeel, supporting new and local businesses and offering apprenticeships to close the skills gap with the construction and fishing industries and boost local employment. • There should be more investment in Bessbrook, building on the rich cultural heritage and history. There should be increased support for cultural activities and events. • Geopark status has less tourism value than that of a National Park, which should be addressed as a longer term ambition for the area. • There is a need for more creative projects for people who can't get jobs. • Reference should be made to the Ring of Gullion Partnership and the AONB action plans.	

Performance Improvement Objective 3 Deliver urban and rural regeneration initiatives that will create a District where people want to live, work and invest in		Comments / Response
Mournes DEA Private Meeting	• There is no reference to the Mournes within the supporting actions for this objective.	The following amendments have been recommended: • Inclusion of a 'supporting action' to implement the Areas of Outstanding Natural Beauty (AONB) Action Plans
Downpatrick Neighbourhood Renewal	• There is no reference to the work of the Neighbourhood Renewal Partnership and its associated action plans.	

Partnership		for the Ring of Gullion and Strangford and Lecale • Inclusion of more information around the 'supporting actions' for the Warrenpoint and Downpatrick Public Realm Schemes • Amendment to the 'supporting action' around broadband as follows: work in partnership with the relevant Departments to enhance broadband provision across the District • Reduction in the number of 'measures of success' relating to Warrenpoint Municipal Park • Inclusion of a 'measure of success' for the three public realm schemes in Newry, Warrenpoint and Downpatrick • Rationalisation of 'supporting actions' and 'measures of success' Comments have been referred to the: • Senior Management Team, NMDDC • Corporate Management Team, NMDDC
Newry DEA Private Meeting	• Cleaner footpaths and more rubbish bins are needed in Newry City Centre. • There is no reference to the work of the Neighbourhood Renewal Partnerships. • There are too many performance measures relating to Warrenpoint Municipal Park.	
Youth Council	• There is a need to address anti-social behavior to ensure that public spaces are preserved and a safe atmosphere is created. Multiple Youth Councillors highlighted Warrenpoint as an example of where anti-social behaviour persists. Increasing the number of youth clubs in Warrenpoint might help to address this. • There is a need for increased and improved broadband provision in rural areas. • Issues were raised regarding the lack of funding for areas that are adjacent to, but not part of, Neighbourhood Renewal Programmes, with Boat Street being put forward as an example.	
Summary of Survey Responses	• Village regeneration is important, especially in areas like Bessbrook. Town centres require continuous investment and upgrading and there is a need to ensure the health and safety of Public Realm Schemes. • The Play Strategy refers to upgrading existing parks in Newry but the only park in the town centre is Raymond McCreesh Park which is unattractive, and Heather Park is too far away. • Wifi and mobile connectivity in Kilkeel is an issue. • The road and transport infrastructure in Kilkeel needs to be improved. The Translink NI Kilkeel Rambler has been cut and visitors are unable to travel to the Mourne Mountains and Silent Valley. • There is a need to improve the road infrastructure in and between	

	towns. • There is an over emphasis on Warrenpoint Town Park, with too many performance measures, and more emphasis is needed on urban and village projects, including Neighbourhood Renewal. • There are derelict properties in Saintfield which the Development Association has painted to improve the street scene. • Reference should be made to the Ring of Gullion Partnership and the AONB action plans.	• Economic Development and Regeneration Thematic Delivery Group

Performance Improvement Objective 4 Create a cleaner, greener, more attractive District		Comments / Response
Strategy, Policy and Resources Committee	• Potential inclusion of a performance measure for refuse collection.	The following amendments have been recommended: • Amendment to and inclusion of a number of 'supporting actions' and 'measures of success' around recycling and waste management • Amendment to and inclusion of a number of 'supporting actions' and 'measures of success' around the quality and cleanliness of the local environment • Inclusion of additional 'supporting actions' and 'measures of success' for the Planning Service
Mournes DEA Private Meeting	• Dog fouling is a key issue for many residents and appropriate resources should be directed accordingly, beyond the existing enforcement team. • Toilet provision, particularly in Newcastle remains a key issue. It has already been agreed that an audit of toilet provision would be carried out by the Regulatory and Technical Services Directorate.	
Slieve Croob DEA Private Meeting	• There should be more publicity and educational campaigns to inform residents what should be put into their blue, brown and black bins. This could be reinforced by communicating the overall cost of waste disposal to residents, in order to gain more citizen and stakeholder buy-in to help meet the Council's recycling and landfill targets.	
Youth Council	• There is a need for more bins in public areas. • Litter and rubbish around Lindsey Hill needs to be addressed.	

	• Waste in Newry Canal should be addressed.	Comments have been referred to the: • Senior Management Team, NMDDC • Corporate Management Team, NMDDC • Environment and Spatial Development Thematic Delivery Group
Older Persons Forum	• The fines for dog fouling have increased which has led to streets and roads being cleaner, particularly the Derramore Road in Bessbrook. However, there are not enough dog fouling bins and further clarity is required on how to dispose of dog fouling waste in plastic bags.	
Summary of Survey Responses	• More should be done around street cleansing, especially in areas such as Bessbrook where there is a significant amount of dog fouling and littering. Local groups should be engaged in helping to clean the streets. The litter picks in Saintfield are very successful and should be rolled out. • There should be more recycling points and more educational and outreach work around recycling. • The Council should supply food waste bags for brown bins. • Planning is an important new function of Council and should be referred to. • There should be actions around carbon footprint, energy efficiency and clean energy production. • There are too may housing developments which have a negative impact on the natural beauty of the area. More emphasis should be placed on maintaining the local environment and green space.	

Performance Improvement Objective 5 Encourage and empower local communities to participate in Council engagement structures		Comments / Response
Mournes DEA	• There is a need to link in with PSNI statistics, specifically in terms of the fear of crime and actual crime in key areas such as domestic violence,	The following amendments have been recommended:

Private Meeting	which requires significant resources from the PSNI. • Internet safety for young people is a key issue.	• Additional 'measure of success' regarding the number of beneficiaries of the 'Good Morning, Good Neighbour' Scheme who feel secure in their own homes • Amendment to the 'measure of success' as follows: 'the effectiveness of Council run community engagement structures in facilitating stakeholder participation' • Additional 'supporting action' as follows: 'engage 40 local community groups in progressing the 'Audit of Effectiveness' for community centres and developing proposals for improvement' • Inclusion of more information around the financial assistance supporting action, and an amendment to the 'measure of success' as follows: 'number and percentage of financial assistance projects funded and successfully delivered • Rationalisation of supporting actions and measures of success.
Youth Council	• There is a need for more publicity around what the Council is doing, particularly in relation to the DEA Fora. • Information meetings and capacity building workshops which the Council delivered on how to access community funding have been particularly helpful for groups. • Multiple Youth Councillors raised the possibility of the Youth Council renewing its formal written partnership with the District Council. • Multiple Youth Councillors raised the possibly of increasing the communication and consultation between the District Council and the Youth Council. • Youth Councillors discussed how the Youth Council could increase engagement, raising the need for more links with schools and more engagement with Down Youth Council.	
Slieve Gullion DEA Private Meeting	• Issues were raised regarding the £5m public liability insurance which community groups need to purchase in order to access and use community centres. This will act as a barrier for many groups. • Community centres are closed at the weekend when the facilities, such as toilets and car parks, could potentially be used to support outdoor activities, including hill walking and hiking.	
Summary of Survey Responses	• There is a need to ensure that all sections of the community have an opportunity to participate and have their say. We should support the most vulnerable in our community. • The DEA is a good mechanism to work in partnership with the Council and the voluntary and community sector. There is a need to assess how effective the engagement structures are in enabling the community	

	and voluntary sector to participate in shaping policies and services. • It is a long process to raise issues through the DEA structures, eg. the petition for the City Park has 10,000 signatures. • There should be more pop up social projects. • Financial assistance for community groups is important and support is needed to complete applications.	Comments have been referred to the: • Senior Management Team, NMDDC • Corporate Management Team, NMDDC • Community Safety and Good Relations Thematic Delivery Group

Newry, Mourne and Down District Council Policy Screening Form

Policy Information

Name of the policy	Newry, Mourne and Down District Council Performance Improvement Plan 2017-18
Is this an existing, revised or new policy?	Existing
What is it trying to achieve (aims/outcomes)	The Performance Improvement Plan for 2017-18 sets out the five performance improvement objectives, all of which are clearly linked to the Community and Corporate Plans for the District. **1. Encourage healthy lifestyles through increased participation in leisure, sport and recreational activities** **2. Improve economic growth by creating new business starts, supporting the growth of existing businesses and promoting Newry, Mourne and Down as a premier tourist destination** **3. Deliver urban and rural regeneration initiatives that will create a District where people want to live, work and invest in** **4. Create a cleaner, greener, more attractive District** **5. Encourage and empower local communities to participate in Council engagement structures**
Are there any Section 75 categories which might be expected to benefit from the intended policy?	All categories are expected to benefit from the intended policy approach.
If so, explain how.	Direct positive outcomes for service users in relation to improved provision of leisure and recreation facilities across the District. With respect to local structures in support of the development and implementation of the District's Community Plan, the establishment and operation of key fora such as District Electoral Area structures, the

	Community Planning Partnership and Thematic Working Groups have provided direct community engagement opportunities.
Who initiated or wrote the policy?	Kate Bingham, Head of Performance and Improvement
Who owns and who implements the policy?	Liam Hannaway, Chief Executive Johnny McBride, Assistant Director Community Planning and Performance Kate Bingham, Head of Performance and Improvement

Implementation factors

	Yes	No
Are there any factors which could contribute to/detract from the intended aim/outcome of the policy/decision?	X	
If yes, are they Financial	X	
If yes, are they Legislative	X	
If yes, and they are Other please specify:		

Main stakeholders affected

Who are the internal and external stakeholders (actual or potential) that the policy will impact upon?

	Yes	No
Staff	X	
Service users	X	
Other public sector organisations	X	
Voluntary/community/trade unions	X	
Other, please specify:	Members of the community generally	

Other policies with a bearing on this policy

What are they	These include the Local Government Act (NI) 2014, Council's Corporate Plan, Tourism Strategy, Economic Regeneration and Investment Strategy, Play Strategy, Sports Facility Strategy, Policing and Community Safety Partnership Action Plan, Good Relations Action Plan and DEA Action Plans, as well as the statutory duties in

	relation to a General Duty of Improvement, Community Planning and Section 75 of the NI Act 1998 (as per commitments and obligations outlined within Council's approved Equality Scheme).
Who owns them	These are corporate responsibilities.

Available evidence

What evidence/information (both qualitative and quantitative) have you gathered to inform this policy? Specify details for relevant Section 75 categories.

Section 75 Category	**Details of needs/experiences/priorities**
Religious belief	<table><tr><th>LGD</th><th>All usual residents</th><th>Catholic</th><th>Protestant and other Christian</th><th>Other religions</th><th>None</th></tr><tr><td>**Northern Ireland**</td><td>1,810,863</td><td>817,385 (45.14%)</td><td>875,717 (48.36%)</td><td>16,592 (0.9%)</td><td>101,169 (5.59%)</td></tr><tr><td>**Newry, Mourne & Down**</td><td>171533</td><td>113200 (65.99%)</td><td>34718 (20.24%)</td><td>752 (0.43%)</td><td>10229 (5.96%)</td></tr></table>(Source: Census Data 2011).
Political opinion	Elected political party representation is an approximate barometer of political opinion of people within the Council area. The party breakdown of the Council's elected members is as follows: Sinn Féin 14 seats SDLP 13 seats Democratic Unionist 4 seats Independents 5 seats Ulster Unionist 3 seats Alliance 2 seats Councillors are elected within seven District Electoral Areas (DEAs) across the Council area. With respect to party political representation, democratic deficits exist within particular DEAs i.e three DEAs have no PUL Councillor representation (Newry, Crotlieve and Downpatrick), and three DEAs have one CNR (Rowallane) or PUL (Slieve Croob and Slieve Gullion) Councillor.

Racial group	According to the 2011 Census, 1.8% (32,400) of the usually resident population of Northern Ireland belongs to minority ethnic groups. This is more than double the proportion in 2001 (0.8%). The minority ethnic language profile within the area serves as a possible indicator of the BME community profile. The composition of language groups in the Newry, Mourne and Down District Council area is noted by NISRA (2011) as follows: **Minority Ethnic Language Profile of the Newry, Mourne and Down LGD Area**

Main language of residents in Newry, Mourne and Down District LGD	Number	Percentage %
English	156794	97.15
Polish	2100	1.18
Lithuanian	836	0.47
Irish	367	0.24
Portuguese	86	0.05
Slovak	134	0.08
Chinese	121	0.07
Tagalog/Filipino	55	0.03
Latvian	208	0.25
Russian	109	0.06
Malayalam	87	0.05
Hungarian	74	0.04
Other	755	0.46

Age	According to the 2011 Census, the age profile of the Newry, Mourne and Down LGD is as follows:

Age Profile	NI	Newry, Mourne & Down
0-4	124382	12721
5-7	67662	6876
8-9	43625	4595
10-14	119034	12287
15	24620	2599
16-17	51440	5260
18-19	50181	4570
20-24	126013	11570
25-29	124099	11805
30-34	373947	35122
45-59	347850	32556
60-64	94290	8624
65-74	145600	12817
75-84	86724	7453

	85-89 | 21165 | 1849 90+ | 10231 | 829 The demographic profile of the local community not only has an impact on the services the Council provides, but on the way these services will be delivered in the future. With the population of the District projected to grow by 8% over the next decade, including a 74% increase in residents aged 65 years and above by 2039, the overall health and wellbeing needs of local communities are set to change and evolve. The majority of residents are currently in good health, with no long term health problems, whilst over a third of those aged 65 years and above have a long term health problem or disability which limits their day to day activities a lot. Eleven neighbourhoods across the District fall within the 20% most deprived in Northern Ireland, experiencing health inequalities in terms of life expectancy, cancer rates, adult and childhood obesity rates, mental health and drug and alcohol related conditions. Ongoing engagement with local communities has also highlighted a range of health and wellbeing issues around obesity, mental health and isolation. These issues serve to underpin the direct correlation between health, physical activity, diet and nutrition, which influences the health, wellbeing and quality of life of all our local communities.
Marital status	The table below provides an overview of the marital status profile of the Newry, Mourne and Down area:

Marital Status	**Newry, Mourne and Down LGD**	**NI**
All usual residents: Aged 16+ years	132455	1431540
Single (never married or never registered a same-sex civil partnership) Aged 16+ years	47722	517393 (35.14%)
Married: Aged 16+ years	65255	680831 (47.56%)
In a	102	1243

	registered same-sex civil partnership: Aged 16+ years		(0.09%)
	Separated (but still legally married or still legally in a same-sex civil partnership): Aged 16+ years	4697	56911 (3.98%)
	Divorced or formerly in a same-sex civil partnership which is now legally dissolved	6271	78074 (5.45%)
	Widowed or surviving partner from a same-sex civil partnership: Aged 16+ years	8408	97088 (6.78%)
Sexual orientation	Analysis of the Census 2011 indicates that between 2% and 10% of the population may be lesbian, gay or bisexual. There are no official statistics in relation to the number of gay, lesbian or bisexual people in Northern Ireland. However, research conducted by the HM Treasury shows that between 5% - 7% of the UK population identify themselves as gay, lesbian, bisexual or 'trans' (transsexual, transgendered and transvestite) (LGBT). This is a sizeable proportion of the population here in Northern Ireland.		
Men and women generally	The gender profile for the Newry, Mourne and Down LGD is as follows:		

	<table><tr><td>LGD</td><td>Male</td><td>Female</td></tr><tr><td>Northern Ireland</td><td>887323</td><td>923540</td></tr><tr><td>Newry, Mourne and Down LGD</td><td>83866</td><td>85345</td></tr></table>
Disability	According to the 2011 Census 19.62% of people in the Newry, Mourne and Down District Council area has a long-term health problem or disability that limits their day-to-day activities. <table><tr><td>LGD</td><td>All usual residents</td><td>Long-term health problem or disability: Day-to-day activities limited a lot</td><td>Long-term health problem or disability: Day-to-day activities limited a little</td><td>Long-term health problem or disability: Day-to-day activities not limited</td></tr><tr><td>Northern Ireland</td><td>1810863</td><td>215232 (11.89%)</td><td>159414 (8.8%)</td><td>1436217 (79.31%)</td></tr><tr><td>Newry, Mourne and Down</td><td>171533</td><td>19579 (11.4%)</td><td>14102 (8.22%)</td><td>135530 (79.01%)</td></tr></table> In Northern Ireland the profile of people with a disability is cited as follows: • More than 1 in 5 or 21% of the population in Northern Ireland has a disability The incidence of disability is higher in Northern Ireland than any other part of the UK • 1 in 7 people in Northern Ireland have some form of hearing loss • 5,000 sign language users who use British Sign Language (BSL) and/or Irish Sigh Language (ISL) • In Northern Ireland there are 57,000 blind people or people with significant visual impairment • 52,000 people with learning disabilities (Source: Disability Action)
Dependants	Persons with dependents may be people who have personal responsibility for the care of a child (or children), a person with a disability, and / or a dependent older person. There are 61,998 households in Newry, Mourne and Down, 37.5% of which have dependents. With regard to these figures, dependents are defined as those aged 0-15 years or those aged 16-18 years who are in full-time education and living with their parents or grandparents. Similar to the regional trend, the proportion of households with dependents in

	the District has declined from 50% in 1981 to 37.5% in 2011. There are 5,466 lone parent households with dependent children in Newry, Mourne and Down which equates to almost 9% of number of total households in the District and is the fourth highest in Northern Ireland, after Belfast (17,036), Derry and Strabane (6,337) and Armagh, Banbridge and Craigavon (6,337). Half of the parents in lone parent household in Newry, Mourne and Down are unemployed, almost a quarter are in full time employment and over a quarter are in part time employment. 89% of the parents in lone parent households are female compared to 11% who are male. In 2012, the teenage conception rate was 1.02 per 1,000 mothers, which is the third lowest in Northern Ireland before Lisburn and Castlereagh and Fermanagh and Omagh.

Needs, experiences and priorities
Taking into account the information referred to above, what are the different needs, experiences and priorities of each of the following categories, in relation to the particular policy/decision? Specify details for each of the Section 75 categories

Section 75 Category	**Details of needs/experiences/priorities**
Religious belief	All actions in relation to the Performance Improvement Plan 2017-18 should be underpinned by a corporate commitment to improving access to facilities, services and information, and encouraging openness, transparency, on-going dialogue, and access to decision-makers. To ensure the performance improvement objectives are targeted and meaningful for the community as a whole, rather than being those of particular organisations or interest group, the Performance Improvement Plan includes effective challenge and scrutiny mechanisms which build in foresight and forward planning to ensure the Council continues to meet clearly identified needs and effectively manage community expectations. Community confidence will be generated, and the reputation of the Council will be enhanced through meaningful consultation, encouraging participation, listening to, respecting and valuing minority voices, demonstrating evidence based decision-making, and reporting progress to consultees. The Council carried out a robust and inclusive consultation and engagement process on the

	Performance Improvement Objectives 2017-18, which targeted all sections of the local community, encouraging them to have their say.
Political opinion	As above.
Racial group	As above. The Council carried out a robust and inclusive consultation and engagement process on the Performance Improvement Objectives 2017-18, which targeted all sections of the local community, including the Ethnic Minority Support Centre, encouraging them to have their say.
Age	All actions in relation to the Performance Improvement Plan should be underpinned by a Corporate commitment to improving access to facilities, services and information, and encouraging openness, transparency, on-going dialogue, and access to decision-makers. To ensure the Performance Improvement Objectives are targeted and meaningful for the community as a whole, rather than being those of particular organisations or interest groups, the Performance Improvement Plan has effective challenge and scrutiny mechanisms which build in foresight and forward planning to ensure Council continues to meet clearly identified needs, and effectively manages community expectations. Community confidence will be generated, and the reputation of the Council will be enhanced through meaningful consultation, encouraging participation, listening to, respecting and valuing minority voices, demonstrating evidence based decision-making, and reporting progress to consultees. The Council carried out a robust and inclusive consultation and engagement process on the Performance Improvement Objectives 2017-18, which targeted all sections of the local community, including the Newry and Mourne Youth Council and Older Person's Forum, encouraging them to have their say. Good health is one of the most valued aspects of our lives. It influences many other dimensions of well-being, such as employment, income, social connections, participation in community life and educational attainment. Newry, Mourne and Down District Council has a key role to play in helping local communities to live long and healthy lives, and we are committed to collaborating with partners across the statutory and voluntary sectors to address health inequalities and encourage residents to make healthy and informed lifestyle choices.

	The demographic profile of our community not only has an impact on the services the Council provides, but the way these services will be delivered in the future. With the population of the District projected to grow by 8% over the next decade, including a 74% increase in residents aged 65 years and above by 2039, the overall health and wellbeing needs of local communities are set to change and evolve. The majority of residents are currently in good health, with no long term health problems, whilst over a third of those aged 65 years and above have a long term health problem or disability which limits their day to day activities a lot. Eleven neighbourhoods across the District fall within the 20% most deprived in Northern Ireland, experiencing health inequalities in terms of life expectancy, cancer rates, adult and childhood obesity rates, mental health and drug and alcohol related conditions. Ongoing engagement with local communities has also highlighted a range of health and wellbeing issues around obesity, mental health and isolation. These issues serve to underpin the direct correlation between health, physical activity, diet and nutrition, which influences the health, wellbeing and quality of life of all our local communities. In recognition of the changing needs of our diverse, growing and ageing population, Newry, Mourne and Down District Council has prioritised the provision of high quality, accessible leisure, sport and recreational facilities. Through the Play Strategy and Sports Facility Strategy, the Council is continuing to put in place the infrastructure to encourage healthy lifestyles and improve the overall wellbeing of all local communities.
Marital status	All actions in relation to the Performance Improvement Objectives should be underpinned by a Corporate commitment to improving access to facilities, services and information, and encouraging openness, transparency, on-going dialogue, and access to decision-makers. To ensure improvement objectives are targeted and meaningful for the community as a whole, rather than being those of particular organisations or interest groups, the Performance Improvement Plan and associated Performance Improvement Objectives and key actions must have effective challenge and scrutiny mechanisms which build in foresight and forward planning to ensure Council continues to meet clearly identified needs, and effectively manages community expectations. Community confidence will be generated, and Council reputation enhanced through meaningful consultation, encouraging participation, listening to, respecting and valuing minority voices,

	demonstrating evidence based decision-making, and reporting progress to consultees.
Sexual orientation	As above.
Men and women generally	As above.
Disability	As above.
Dependants	As above.

Screening Questions

1. What is the likely impact on equality of opportunity for those affected by this policy, for each of the Section 75 grounds?

Section 75 category	Details of policy impact	Level of impact? Major/minor/none
Religious belief	No adverse impact is currently anticipated.	
	Direct positive outcomes for service users in relation to improved provision of leisure and recreation facilities across the District.	Minor
	With respect to local structures in support of the development and implementation of the District's Community Plan, the establishment and operation of key fora such as the District Electoral Area structures on which individuals nominated and representing networks participate with Councillors, the Community Planning Partnership & Thematic Working Groups, as well as the Health Forum provides direct community engagement opportunities.	Minor

Political opinion	As above.	Minor
Racial group	As above.	Minor
Age	No adverse impact is currently anticipated, and in addition to the above, the Performance Improvement Plan details the following supporting actions: • Provide and improve fixed and non fixed play opportunities for children and young people through the implementation of year one of the Play Strategy • Engage more children and young people in community play initiatives across the District • Co-ordinate and launch a multi-stakeholder Activity, Promotion and Development Plan, which maps out the provision of physical activity across the District, and is suitable for all ages and abilities Measures of success include increased numbers of children and young people engaged in Community Play initiatives, are outlined in the plan, with outcomes for local communities and stakeholders being: • Improved and accessible provision of indoor and outdoor sport, leisure and recreational facilities and activities • Increase in the number of participants making healthy lifestyle choices by using leisure and recreational	Major - positive

	facilities • Improved customer satisfaction with indoor leisure facilities • Improved levels of health and wellbeing for local communities	
Marital status	No adverse impact is currently anticipated. Direct positive outcomes for service users in relation to improved provision of leisure and recreation facilities across the District, economic regeneration, tourism and the environment. With respect to local structures in support of the development and implementation of the District's Community Plan, the establishment and operation of key fora such as the District Electoral Area structures on which individuals nominated and representing networks participate with Councillors, the Community Planning Partnership & Thematic Working Groups, as well as the Health Forum provides direct community engagement opportunities.	Minor
Sexual orientation	As above.	Minor
Men and women generally	As above.	Minor
Disability	As above.	Minor
Dependants	As above.	Minor

2. Are there opportunities to better promote equality of opportunity for people within the Section 75 equality categories?

Section 75 category	If **Yes,** provide details	If **No**, provide details
Religious belief	While no adverse impact is	

	currently anticipated, in the delivery of its functions relating to the Performance Improvement Plan, the Council must be mindful at all times of its statutory duties under Section 75 of the NI Act 1998 to ensure equality of opportunity to access, participate and contribute are key components which underpin any processes.	
Political opinion	Whilst no adverse impact is currently anticipated, in the delivery of its functions relating to the Performance Improvement Plan, the Council must be mindful at all times of its statutory duties under Section 75 of the NI Act 1998 to ensure equality of opportunity to access, participate and contribute are key components which underpin any processes. This is of particular relevance due to the party political representation and democratic deficits which exist within particular DEAs i.e three DEAs have no PUL Councillor representation (Newry, Crotlieve and Downpatrick), and three DEAs have either one CNR (Rowallane) or PUL (Slieve Croob and Slieve Gullion) Councillor.	
Racial group	Whilst no adverse impact is currently anticipated, in the delivery of its functions relating to the Performance Improvement Plan, the Council must be mindful at all times of its statutory duties under Section 75 of the NI Act 1998 to ensure equality of opportunity to access, participate and contribute are key components which underpin any	

	processes.	
Age	Whilst no adverse impact is currently anticipated, in the delivery of its functions relating to the Performance Improvement Plan, the Council must be mindful at all times of its statutory duties under Section 75 of the NI Act 1998 to ensure equality of opportunity to access, participate and contribute are key components which underpin any processes.	
Marital status	Whilst no adverse impact is currently anticipated, in the delivery of its functions relating to the Performance Improvement Plan, the Council must be mindful at all times of its statutory duties under Section 75 of the NI Act 1998 to ensure equality of opportunity to access, participate and contribute are key components which underpin any processes.	
Sexual orientation	Whilst no adverse impact is currently anticipated, in the delivery of its functions relating to the Performance Improvement Plan, the Council must be mindful at all times of its statutory duties under Section 75 of the NI Act 1998 to ensure equality of opportunity to access, participate and contribute are key components which underpin any processes.	
Men and women generally	Whilst no adverse impact is currently anticipated, in the delivery of its functions relating to the Performance Improvement Plan, the Council must be mindful at all times of its statutory duties	

	under Section 75 of the NI Act 1998 to ensure equality of opportunity to access, participate and contribute are key components which underpin any processes.	
Disability	Whilst no adverse impact is currently anticipated, in the delivery of its functions relating to the Performance Improvement Plan, the Council must be mindful at all times of its statutory duties under Section 75 of the NI Act 1998 to ensure equality of opportunity to access, participate and contribute are key components which underpin any processes. In addition, the Council should also be mindful of its statutory duty under Section 49A of the Disability Discrimination Act 1995 (as amended by the) Disability Discrimination (NI) Order 2006 which requires the Council, in carrying out its functions, to have due regard to the need to encourage participation by disabled people in public life.	
Dependants	While no adverse impact is currently anticipated, in the delivery of its functions relating to the Performance Improvement Plan, the Council must be mindful at all times of its statutory duties under Section 75 of the NI Act 1998 to ensure equality of opportunity to access, participate and contribute are key components which underpin any processes.	

2. To what extent is the policy likely to impact on good relations between people of different religious belief, political opinion or racial group?

Good relations category	**Details of policy impact**	**Level of impact? Major/minor/none**
Religious belief	There is nothing to suggest the Performance Improvement Plan will adversely impact upon good relations.	None
Political opinion	There is nothing to suggest the Performance Improvement Plan will adversely impact upon good relations.	None
Racial group	There is nothing to suggest the Performance Improvement Plan will adversely impact upon good relations.	None

4. Are there opportunities to better promote good relations between people of different religious belief, political opinion or racial group?

Good relations category	If **Yes,** provide details	If **No,** provide details
Religious belief	Whilst no adverse impact is currently anticipated, in the delivery of its functions relating to the Performance Improvement Plan, the Council must be mindful at all times of its statutory duties under Section 75 of the NI Act 1998 to have regard towards the desirability of promoting good relations, and to ensure equality of opportunity to access, participate and contribute are key components which underpin any processes.	
Political opinion	While no adverse impact is currently anticipated, in the delivery of its functions relating to the Performance Improvement Plan, the Council must be mindful at all times of its statutory duties under Section 75 of the NI	

	Act 1998 to have regard towards the desirability of promoting good relations, and to ensure equality of opportunity to access, participate and contribute are key components which underpin any processes. This is of particular relevance due to the party political representation and democratic deficits which exist within particular DEAs i.e three DEAs have no PUL Councillor representation (Newry, Crotlieve and Downpatrick), and three DEAs have either one CNR (Rowallane) or PUL (Slieve Croob and Slieve Gullion) Councillor.	
Racial group	While no adverse impact is currently anticipated, in the delivery of its functions relating to the Performance Improvement Plan, the Council must be mindful at all times of its statutory duties under Section 75 of the NI Act 1998 to have regard towards the desirability of promoting good relations, and to ensure equality of opportunity to access, participate and contribute are key components which underpin any processes.	

Additional considerations

Multiple identity
Generally speaking, people can fall into more than one Section 75 category. Taking this into consideration, are there any potential impacts of the policy/decision on people with multiple identities? (For example; disabled minority ethnic people;

disabled women; young Protestant men; and young lesbians, gay and bisexual people).

None

Screening Decision

In light of your answers to the previous questions, do you feel that the policy should (please underline one):

1. **Not be subject to an EQIA (with no mitigating measures required)**
2. Not be subject to an EQIA (with mitigating measures /alternative policies)
3. Not be subject to an EQIA at this time
4. Be subject to an EQIA

If 1. or 2. (i.e. not be subject to an EQIA), please provide details of the reasons why:

The Performance Improvement Plan 2017-18 and associated objectives have been equality screened and it is recommended it not be subject to an equality impact assessment (with no mitigating measures required).

The Council has demonstrated strong civic leadership as a public authority in terms of decision-making and developing the Performance Improvement Plan and associated Performance Improvement Objectives. The Performance Improvement Objectives are based upon an assessment of the baseline evidence and directly aligned to community planning outcomes (engagement feedback report May 2015 and baseline evidence report August 2015), corporate priorities, District Electoral Area Action Plans, and other key plans and strategies including the Tourism Strategy and Play Strategy.

Meaningful consultation has improved evidence based decision-making. Recording and retaining evidence of consultations and reporting progress are key aspects which underpin the Council's organisational learning and development as a public authority, thereby enhancing both the reputation and community confidence in the Council, as a civic leader.

This has already been exhibited through the Council's commitment to inter and intra collaborative working in aligning consultation with established or planned community engagement approaches, a corporate commitment to improving access to facilities, services and information, and encouraging openness, transparency and on-going dialogue to set and agree its performance improvement objectives. This is evidenced by the intense and inclusive programme of activity included in the eight-week consultation and engagement programme for the Performance Improvement Objectives 2017-18.

In relation to the proposed eight-week consultation process, whilst the Council's Equality Scheme commits to holding consultation exercises relevant to the statutory duties for a minimum of twelve weeks, it also sets out exceptional circumstances where the twelve weeks may not apply. In this instance, the Council agreed to hold an eight-week consultation and engagement process to ensure the deadline for publishing the Performance Improvement Plan 2017-18 by 30 June 2017 was met.

The Performance Improvement Plan 2017-18 has effective challenge and scrutiny mechanisms which build in foresight and forward planning to ensure the Council:

- Continues to meet clearly identified needs
- Effectively manages community expectations
- All communities benefit from the performance improvement objectives, rather than particular organisations or interest groups solely being targeted
- Regularly monitors and reports progress in delivering the Performance Improvement Objectives 2017-18

If 2. (i.e. not be subject to an EQIA), in what ways can identified adverse impacts attaching to the policy be mitigated or an alternative policy be introduced?

In light of these revisions, is there a need to re-screen the revised/alternative policy? Yes / No. If No, please explain why

If 3. or 4. (i.e. to conduct an EQIA), please provide details of the reasons:

Timetabling and prioritising EQIA

If 3. or 4, is the policy affected by timetables established by other relevant public authorities? NO
If YES, please provide details:

Please answer the following questions to determine priority for timetabling the EQIA. On a scale of 1-3, with 1 being the lowest priority and 3 being the highest, assess the policy in terms of its priority for EQIA.

Priority criterion	Rating (1-3)
Effect on equality of opportunity and good relations	
Social need	
Effect on people's daily lives	
Relevance to a public authority's functions	

Note: The Total Rating Score should be used to prioritise the policy in rank order with other policies screened in for EQIA. This list of priorities will assist you in timetabling the EQIA. Details of your EQIA timetable should be included in the quarterly Section 75 report.

Proposed date for commencing EQIA: ______________________

Monitoring

Effective monitoring will help identify any future adverse impacts arising from the policy which may lead you to conduct an EQIA, as well as help with future planning and policy development.

Please detail proposed monitoring arrangements below:

The Performance Improvement Plan, and associated Performance Improvement Objectives, will be reviewed annually.

Approval and Authorisation

Screened by:	**Position/Job Title**	**Date**
Colin Moffett	Head of Corporate Policy	7 June 2017
Kate Bingham	Head of Performance and Improvement	7 June 2017
Approved by:		
Johnny McBride	Assistant Director, Community Planning and Performance	7 June 2017

Note: The completed policy screening template, signed off by the appropriate policy lead within the Council, and approved by the senior manager responsible for the policy, should be forwarded to the Head of Corporate Policy who will arrange for it to be included in the Council's Quarterly Report on Screening and made available on the Council's website.

Newry, Mourne and Down District Council

Performance Improvement Plan

2017-18

Comhairle Ceantair an Iúir, Mhúrn agus an Dúin
Newry, Mourne and Down District Council

Contents

Foreword

A local council is a unique organisation which provides a broad range of services and deals with complex and challenging issues. Having a clear vision and direction is essential in addressing the issues which matter most to local people.

Moving into its third year of operation, Newry, Mourne and Down District Council has come a long way since the merger of the two Councils in 2015, the transfer of new responsibilities from central government and the incorporation of Ballyward from the former Banbridge District Council. The reform of local government has presented a an opportunity to do things differently and to do things better, and we remain focused on maximising efficiency whilst improving the quality of services we provide.

Modernisation, budget constraints, austerity, demographic change, rising customer expectations and the impact of Brexit are just some of the challenges facing our organisation, our District and our communities. Despite the unprecedented level of change, we are more committed than ever to transforming the way we work, encouraging innovation and empowering employees to achieve the corporate vision of 'leading and serving a District that is prosperous, healthy and sustainable'. Ultimately, our success depends on how well we address the emerging and evolving needs and aspirations of the communities we serve.

The Performance Improvement Plan 2017-18 sets out the ambition we have for our District and the improvements local communities and key stakeholders can expect to see over the coming year. Our performance improvement objectives seek to address the issues which matter most to local communities, and deliver positive change across a number of key areas including health and well-being, tourism, economic development, regeneration, environment and community cohesion.

With a strong track record for innovation and partnership working, I am confident that the Council will continue to deliver real outcomes and improve the quality of life for all our local communities. As we move from transition to transformation, this year promises to be full of challenge, change and opportunity.

Liam Hannaway
Chief Executive

Cllr Roisin Mulgrew
Chairperson of the Council

Introduction and Context

Part 12 of the Local Government Act (NI) 2014 sets out a General Duty of Improvement for local government, whereby all District Councils must put in place arrangements to secure continuous improvement in the exercise of their functions.

We are required to set improvement objectives for the services we provide and to have in place arrangements to achieve these objectives. Our performance improvement objectives must be published in the annual Performance Improvement Plan, and demonstrate clear links with the Community Plan and Corporate Plan.

The Council recognises 'improvement' to mean activity that enhances the sustainable quality of life for ratepayers and local communities. The Performance Improvement Plan sets out what the Council will do during 2017-18 to address the issues which matter most to local communities, outlining what we want to improve, how our performance will be measured and what positive outcomes stakeholders can expect as a result of our improvement activity.

Our Performance Improvement Objectives 2017-18

Newry, Mourne and Down District Council has identified five performance improvement objectives for 2017-18.

1. **Encourage healthy lifestyles through increased participation in leisure, sport and recreational activities**
2. **Improve economic growth by creating new business starts, supporting the growth of existing businesses and promoting Newry, Mourne and Down as a premier tourist destination**
3. **Deliver urban and rural regeneration initiatives that will create a District where people want to live, work and invest in**
4. **Create a cleaner, greener, more attractive District**
5. **Encourage and empower local communities to participate in Council engagement structures**

Identifying our Performance Improvement Objectives

Newry, Mourne and Down District Council's performance improvement objectives 2017-18 have been developed in close liaison with Elected Members and staff across the organisation. Each objective is clearly aligned to our community planning outcomes and corporate priorities, as well as other regional and local plans. These plans are outlined below and have been developed using a robust and reliable evidence base, as well as consultation and engagement feedback from key stakeholders. They influence and guide the overall direction of travel for the organisation.

- Draft Programme for Government Framework
- Newry, Mourne and Down Community Plan 2017-2030
- Newry, Mourne and Down District Council Corporate Plan 2015-2019
- Thematic plans and strategies, including the Tourism Strategy, Economic Regeneration and Investment Strategy, Play Strategy, Sports Facility Strategy and District Electoral Area Action Plans
- Annual Directorate Business Plans

The Council has also taken into consideration performance information from the following sources:

- The Northern Ireland Audit Office Audit and Assessment Report 2016-17 and the 'proposals for improvement'
- Statutory performance indicators and standards for Economic Development, Planning and Waste Management

In accordance with the Local Government Act (NI) 2014, each performance improvement objective seeks to bring about improvement in at least one of the following aspects of improvement:

- Strategic effectiveness
- Service quality
- Service availability
- Fairness
- Sustainability
- Efficiency
- Innovation

The performance improvement objectives 2017-18 were subject to scrutiny and challenge by Elected Members and have significant potential to improve the quality of life for local communities. They will be delivered within existing resources and will contribute to achieving our community planning outcomes and corporate priorities.

Community Planning Outcomes

The Community Plan for Newry, Mourne and Down provides a framework for collaborative working to deliver positive change for our communities. It sets out the following long term overarching vision and five positive outcomes for the District:

'Newry, Mourne and Down is a place with strong, safe and vibrant communities where everyone has a good quality of life and access to opportunities, choices and high quality services which are sustainable, accessible and meet people's needs'.

Our Outcomes

These are the positive outcomes we all wish to see in our community.

Council Priorities

The Corporate Plan 2015-19 sets out the Council's long term vision for the District. It ties together a number of plans and strategies that will enable us to deliver the following mission and eight priorities. The Corporate Plan will contribute to achieving the overarching vision and outcomes within the Community Plan.

'Lead and serve a District that is prosperous, healthy and sustainable'

By 2019, we will have:

1 Become one of the premier tourism destinations on the island of Ireland.	2 Attracted investment and supported the creation of new jobs.	3 Supported improved health and wellbeing outcomes.	4 Protected our natural and built environment.
5 Led the regeneration of our urban and rural areas.	6 Advocated on your behalf specifically in relation to those issues which really matter to you.	7 Empowered and improved the capacity of our communities.	8 Transformed and modernised the Council, providing accessible as well as value for money services.

Consultation and Engagement

The Council is committed to listening to local people and taking on board their views. We carried out an extensive consultation and engagement process, inviting key stakeholders, including Elected Members, residents, local businesses and community planning partners to put forward their views on the proposed performance improvement objectives 2017-18.

The consultation and engagement process was made up of the following elements:

- Electronic documentation and survey on the Council's website and social media channels
- Hard copies of the documentation and survey at the Council's public receptions in Monaghan Row (Newry), Downshire Civic Centre (Downpatrick) and the Ethnic Minority Support Centre (Town Hall, Newry)
- Email distribution to statutory and community planning partners, Stakeholder Forum, Well-Being Action Partnership, Newry, Mourne and Down Intercultural Forum, Neighbourhood Renewal Partnerships and Equality Scheme consultees
- Public notices in local newspapers

- Engagement with the seven District Electoral Area Fora, which are made up of 41 Elected Members and 44 independent members representing the voluntary, business and community sectors
- Engagement with Section 75 groups, including the Newry and Mourne Youth Council and Older Person's Forum

A total of 53 completed surveys were received, in addition to the engagement with 115 stakeholders through the 7 District Electoral Area Fora, Youth Council and Older Person's Forum. The consultation and engagement revealed widespread support for the proposed performance improvement objectives 2017-18, with almost all respondents agreeing with each of the five objectives.

Whilst the consultation and engagement activity did not result in any amendments to the performance improvement objectives 2017-18, we have taken on board the views of stakeholders by making a number of amendments to the 'supporting actions' and 'measures of success' which underpin each performance improvement objective. A summary of the key amendments is outlined below:

- Inclusion of 'supporting actions' around outdoor leisure provision, social enterprises, Areas of Outstanding Natural Beauty, street cleanliness, community centres and the Planning Service
- Inclusion of 'measures of success' around refuse collection, public realm schemes, Planning Service and residents feeling safe in their homes

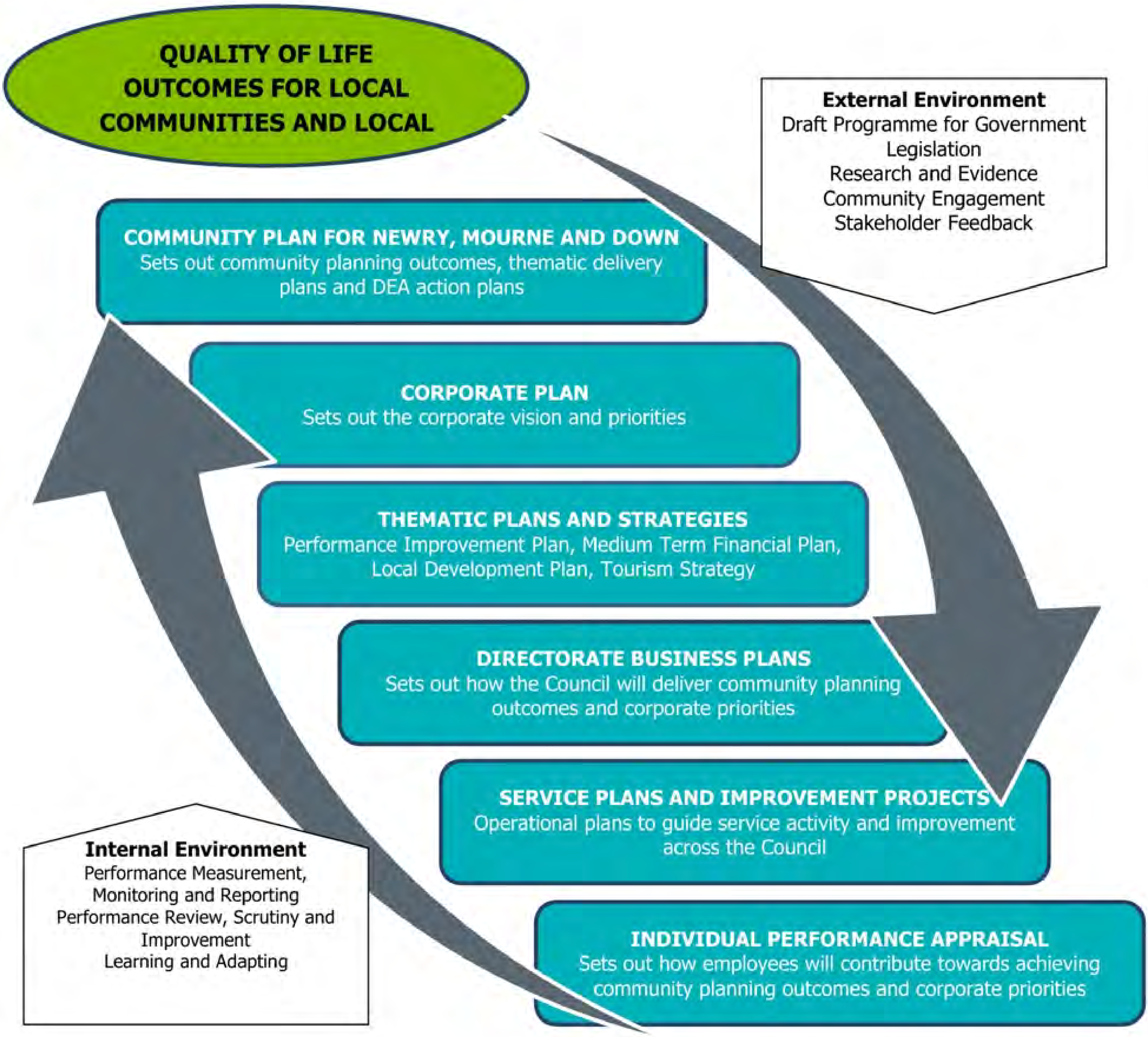
As part of the consultation and engagement, the Council also sought the views of stakeholders on the future areas for improvement. The survey results indicate that the areas which most need improving are Planning and Parks and Open Spaces and the areas which least need improving are Registration and Building Control and Licensing.

This information will be used to inform our performance improvement objectives in future years.

Business Planning and Performance Management Framework

Our Business Planning and Performance Management Framework drives and provides assurance that we are delivering our corporate vision, priorities and performance improvement objectives. The Community Plan and Corporate Plan sit within a hierarchy of plans that inform our overall direction of travel and guide all activity within the Council. Our corporate priorities are cascaded across the organisation through our thematic plans and strategies, Directorate Business Plans and Service Plans. The Council is also committed to developing and embedding Individual Performance Appraisals which will demonstrate how all employees contribute to the delivery of community planning outcomes and corporate priorities.

Through the Business Planning and Performance Management Framework, we will manage performance and ensure that the necessary steps are taken to secure continuous improvement in the exercise of functions, so that we can improve the quality of life for all our local communities.



Equality Screening

In accordance with the Section 75 requirements of The Northern Ireland Act (1998), whereby the Council must carry out its functions having due regard to the need to promote equality of opportunity and regard for the desirability to promote good relations, our performance improvement objectives were subject to an equality screening. The outcome of the equality screening process determined that the performance improvement objectives 2017-18 are not subject to an equality impact assessment.

Achieving Continuous Improvement

Transforming and improving how we deliver services and how we are organised as a Council is a key priority within our Corporate Plan. Newry, Mourne and Down District Council is committed to developing a 'can do' culture, where managing performance and achieving improvement is everyone's responsibility, and an essential component of 'the way we work'. In pursuing our corporate vision and priorities, we have adopted five core values which are fundamental to everything we do.

We will be:	What this means:
Citizen focused	We will actively encourage citizen and community engagement, as well as be a listening and responsive Council
Accountable	We will make decisions based on an objective assessment of need and operate in a transparent way as well as openly reporting on our performance
Collaborative	We will actively encourage and pursue working in partnership at all levels to deliver for our District
Sustainable	We will take into account the social, economic and environmental impacts of our decisions on current and future generations
Fair	We will proactively target actions at those which are marginalised in our community

The Performance Improvement Plan 2017-18 underpins our overall approach to effective performance management and will support the Council in identifying more efficient and effective ways of working to facilitate the achievement of community planning outcomes and corporate priorities. Planned improvements in the day to day delivery of services are outlined in our Directorate Business Plans.

The Council is also required to assess how performance compares with other Councils. We are working with the Association of Public Service Excellence to benchmark our performance against the performance of Councils across Northern

Ireland and other jurisdictions, and this information will be used to identify and address future areas for improvement.

Governance Arrangements

Reviewing our performance and reporting progress to Elected Members and other key stakeholders is very important to us, as it facilitates transparency, accountability and improvement in everything we do. The governance arrangements to develop, monitor, report and review our progress in implementing the Performance Improvement Plan 2017-18 are outlined below:

Full Council
- Approval of the annual Performance Improvement Plan
- Mid year progress report
- Annual performance assessment

Strategy, Policy and Resources Committee
- Scrutiny, challenge and approval of the annual Performance Improvement Plan
- Mid year progress report
- Annual performance assessment

Audit Committee
- Provide assurance that performance management arrangements are robust and effective
- Mid year progress report
- Annual performance assessment

Senior Management Team
- Lead the development of the annual Performance Improvement Plan
- Quarterly progress reports
- Annual performance assessment

By 30 September 2017, the Council will publish a retrospective assessment of performance. This assessment will provide an overview of how we have performed during 2016-17, against our performance improvement objectives, statutory performance indicators and standards for Economic Development, Planning and Waste Management, as well as any other improvements we have made. The annual performance assessment will be published on the Council's website.

The arrangements the Council has put in place to secure continuous improvement are subject to an annual audit and assessment by the Northern Ireland Audit Office. The outcome of the performance audit is expected in October 2017. Subject to the General Duty of Improvement being met, the Northern Ireland Audit Office will issue a Letter of Assurance to both the Council and Department for Communities.

How to Propose New Performance Improvement Objectives

Newry, Mourne and Down District Council welcomes your ongoing feedback on the performance improvement objectives 2017-18, as well as any suggestions you may have on we can improve our services in the future. We can be contacted in the following ways:

In writing: Kate Bingham
Head of Performance and Improvement
Newry, Mourne and Down District Council
O'Hagan House
Monaghan Row
Newry
Co Down
BT35 8DJ

Telephone: 0300 013 2233

Email: kate.bingham@nmandd.org

Performance Improvement Objective 1

Encourage healthy lifestyles through increased participation in leisure, sport and recreational activities
Senior Responsible Officer: Michael Lipsett – Director, Active and Healthy Communities
Why does this matter Good health is one of the most valued aspects of our lives. It influences many other dimensions of well-being, such as employment, income, social connections, participation in community life and educational attainment. Newry, Mourne and Down District Council has a key role to play in helping local communities to live long and healthy lives. We are committed to collaborating with partners across the statutory and voluntary sectors to address health inequalities and encourage residents to make healthy and informed lifestyle choices. The demographic profile of our community not only has an impact on the services the Council provides, but the way these services will be delivered in the future. With the population of the District projected to grow by 8% by 2022, including a 33% increase in residents aged 65 years and above, the overall health and wellbeing needs of local communities are set to change and evolve. Whilst the majority of residents are currently in good health, with no long term health problems, over a third of those aged 65 years and above have a long term health problem or disability which limits their day to day activities a lot. Newry, Mourne and Down also ranks third highest of the 11 Councils in terms of overall deprivation. Eleven neighbourhoods fall within the 20% most deprived in Northern Ireland, and are more likely to experience health inequalities in terms of life expectancy, cancer rates, adult and childhood obesity rates, mental health and drug and alcohol related conditions. Ongoing engagement with local communities has also highlighted a range of health and wellbeing issues around obesity, mental health and isolation. These issues serve to underpin the direct correlation between health, physical activity, diet and nutrition, which influences the health, wellbeing and quality of life of all our local communities. In recognition of the evolving needs of our diverse, growing and ageing population, the Council has prioritised the provision of high quality, accessible leisure, sport and recreational facilities across the District. This was reinforced by the feedback from the consultation and engagement on the performance improvement objectives 2017-18, which revealed that parks and open spaces and leisure and recreation are amongst the priority areas for improvement for the Council. Through the Play Strategy and Sports Facility Strategy, the Council is also continuing to put in place the infrastructure to improve the overall health and wellbeing of local

communities by encouraging healthy lifestyles through increased participation in leisure, sport and recreational activity.

Supporting actions

- Provide and operate high quality indoor leisure facilities through the implementation of the Indoor Leisure Business Plan:
  - Complete Newry Leisure Centre by Summer 2017
  - Complete Downpatrick Leisure Centre by Spring 2018
  - Improve the customer experience at indoor leisure centres through marketing, branding, mobile technology and targeted physical activity programmes
- Undertake a review of outdoor leisure facilities to determine the condition, current usage type and number of users at each location
- Provide and improve fixed and non fixed play opportunities for children and young people through the implementation of year one of the Play Strategy
- Engage more children and young people in community play initiatives across the District
- Co-ordinate and launch a multi-stakeholder Activity, Promotion and Development Plan, which maps out the provision of physical activity across the District, and is suitable for all ages and abilities

Measures of success

- 4% increase in the number participants using all indoor leisure facilities by March 2018, reaching a 29% increase by 2020-21
- 5-6% year on year increase in the number of participants using Newry Leisure Centre
- 9% increase in the number of participants using Downpatrick Leisure Centre by 2018-19, reaching a 72% increase by 2019-20
- Level of user satisfaction with selected indoor leisure facilities
- Increase in the number of children and young people engaged in Community Play initiatives

Outcomes for local communities and stakeholders

- Improved and accessible provision of indoor and outdoor sport, leisure and recreational facilities and activities
- Increase in the number of participants making healthy lifestyle choices by using leisure and recreational facilities
- Improved customer satisfaction with indoor leisure facilities
- Improved levels of health and wellbeing for local communities

Corporate Plan Priority	Supported improved health and wellbeing outcomes
Community Plan Outcome	All people in Newry, Mourne and Down enjoy good health and wellbeing
Programme for Government Outcome	We enjoy long, healthy, active lives
Alignment with the 7 aspects of improvement	Strategic effectiveness / Service quality / Service availability / Fairness / Innovation / Efficiency / Sustainability

Performance Improvement Objective 2

Improve economic growth by creating new business starts, supporting the growth of existing businesses and promoting Newry, Mourne and Down as a premier tourist destination
Senior Responsible Officer: Marie Ward - Director, Enterprise, Regeneration and Tourism
Why this matters A thriving economy is central to the quality of life in Newry, Mourne and Down. Jobs, earnings and wealth provide people with an opportunity to fulfil their ambitions, develop new skills and enjoy better levels of health and wellbeing. Located on the economic corridor between Belfast and Dublin, and within the Belfast Metropolitan Catchment Area, our District has a real opportunity to compete, by driving growth in the existing business base, increasing productivity and attracting new businesses. As we continue to recover from the challenges of the recent recession, the local economy has become increasingly vibrant. 7 of the top 100 performing businesses in Northern Ireland are located in Newry, Mourne and Down, alongside the 7,500 VAT registered small and medium sized enterprises, the majority of which fall within the agriculture, distribution and construction sectors. The District also has the third largest farming community in Northern Ireland, with 3,765 farms and a labour workforce of 6,845. The Council continues to support many local businesses, recognising the central role they play in contributing to the future prosperity of the District. Whilst 72% of people in Newry, Mourne and Down are economically active, which falls above the Northern Ireland average of 68%, the median gross annual salary is £20,000 which falls below the regional average of £21,345. Newry, Mourne and Down District Council recognises that investment in the local economy will continue to have a positive impact on the wellbeing of local communities and has put in place the building blocks to capitalise on economic strengths and create a climate for innovation,

competitiveness and investment. Through the Regional Start Initiative, the Council accelerated local economic development by supporting 232 new businesses starts and promoting 261 new jobs in 2015-16, followed by 172 new businesses starts and 192 new jobs in 2016-17. This growth will continue as the inward investment secured through NI Business Start Up and Rural Development Programmes will make a significant contribution to stimulating economic growth and creating more employment opportunities for all.

Tourism is also a critical economic driver in Newry, Mourne and Down, diversifying the local economy, ensuring the viability of small businesses and supporting almost 5,000 jobs. As a popular destination for domestic tourists, the District is rich with tourism assets, scenic beauty and cultural heritage. In 2014, there were 1.5million visits to visitor attractions, with Murlough Nature Reserve being the most popular destination. In 2016, the Council's four flagship festivals, Footsteps in the Forest, Festival of Flight, Wake the Giant and Skiffie World Festival generated £8million for the local economy, and over 91% of the 128,000 visitors rated them as 'good' or 'extremely good'. However, whilst tourism was worth £47.7million to the local economy in 2015, visitor spend in Newry, Mourne and Down has declined by 12%, from £55.3million, in 2014. Strengthening tourism is a high priority for the Council and the local community, reinforced by the consultation and engagement feedback on the performance improvement objectives 2017-18 which revealed that economic development and tourism is a priority area for improvement. The recently adopted Tourism Strategy seeks to promote Newry, Mourne and Down as a premier, year-round mountain and maritime destination, recognised for its EPIC experiences in outdoor adventure, its rich tapestry of cultural heritage, myths and stories, as well as its authentic local life.

Supporting actions

- Through the NI Business Start Up Programme, support the promotion of new jobs across the District
- Support and develop the growth of the existing business base and social economy by delivering a programme of activity to increase turnover, secure new contracts and create new employment opportunities
- Through the Rural Business Investment Scheme, invest £570k during 2017-18 to support the establishment and growth of small and micro businesses, and the creation new jobs in rural areas
- Implement the following key projects within the Tourism Strategy:
    - Prepare and submit a revised application to the UK National Commission for UNESCO for Global Geopark status for the Mournes and Ring of Gullion by 2019
    - Continue to develop the concept of the Great Eastern Greenway through the delivery of phase 2 of the Carlingford Lough Greenway by June 2020, including the completion of the greenway between the Weir and Victoria Lough by December 2017

- Develop two Destination Experience Development Plans to identify and create 'epic' moments by 2018, for:
  - Mourne and Ring of Gullion
  - The Mourne Coast (to include Downpatrick and its linkages with the coast and Lecale through the life and heritage of St Patrick, and other relevant historical accounts)
- Organise and promote 5 flagship festivals across the District:
  - Footsteps in the Forest (Slieve Gullion)
  - Skiffies World Festival (Strangford Lough)
  - Wake the Giant Festival (Warrenpoint)
  - Festival of Flight (Newcastle)
  - City of Merchants Festival (Newry)

Measures of Success

- 245 business plan applications approved, 166 New Business Starts and 155 new jobs promoted through business start up activity in 2017-18
- 8 new social enterprise start ups, 12 new jobs created and 30 new volunteers recruited
- 40 community groups and organisations provided with business planning, start-up and business development support
- 55 new micro and small rural businesses created by March 2020
- 30 micro and small businesses in rural areas supported by March 2020
- 147 new jobs created in rural areas by March 2020
- Overall growth rate of 6% per annum in overnight expenditure in Newry, Mourne and Down
- Number of visitors to flagship festivals in 2017
- Average spend per group at flagship festivals in 2017
- Level of visitor satisfaction with flagship festivals in 2017

Outcomes for local communities and stakeholders

- The local economy benefits from an increase in business start ups, the growth of local businesses and support for social enterprises
- The rural economy benefits from significant inward investment and the creation and growth of new businesses and jobs
- Local communities, businesses and social enterprises benefit from improved access to job, investment, training and mentoring opportunities

• Newry, Mourne and Down becomes a more economically active and prosperous District • There is an improved level of tourism and an increase in the number of tourists to the District • The Carlingford Lough Greenway creates a world class, cross border green travel route which improves the local living environment and provides communities and visitors with increased opportunities for leisure and recreational activities • Newry, Mourne and Down is recognised as a premier domestic and international tourist destination	
Corporate Plan Priorities	Attracted investment and supported the creation of new jobs Become one of the premier tourist destinations on the island of Ireland
Community Plan Outcome	All people in Newry, Mourne and Down benefit from prosperous communities
Programme for Government Outcomes	We prosper through a strong, competitive, regionally balanced economy We are an innovative and creative society, where people can fulfil their potential We have more people working in better jobs We are a confident, welcoming, outward looking society We have created a place where people want to live and work, to visit and invest
Alignment with the 7 aspects of improvement	Strategic effectiveness / Service quality / Service availability / Innovation

Performance Improvement Objective 3

Deliver urban and rural regeneration initiatives that will create a District where people want to live, work and invest in
Senior Responsible Officer: Marie Ward - Director, Enterprise, Regeneration and Tourism
Why this matters Newry, Mourne and Down is a predominantly rural District with a number of urban settlements around Newry, Downpatrick, Ballynahinch, Kilkeel, Warrenpoint, Crossmaglen and Newcastle. The heritage and landscape of our District is unique and diverse, and protecting the natural and built environment is a key priority for the Council and its citizens, as it creates a sense of place and plays an important role in improving the health and wellbeing of all.

The Council's ambition is for Newry, Mourne and Down to be a vibrant, attractive and better place to live. We will renew our towns and villages, transforming them into places where people want to live, work and visit. As a 'place shaper', the Council has a key role to play in driving forward ambitious plans for regeneration. Significant investment in town centres and villages has delivered new and improved facilities for all those who live, work and visit the area. This investment is set to increase, as the masterplans for Newry City, Ballynahinch, Downpatrick and the South East Coast gain momentum. The Council has attracted inward investment of over £4million to deliver three public realm schemes, as well as the heritage led Warrenpoint Municipal Park and Forkhill Greenspace projects, all of which will result in tangible improvements for local communities and local areas. Through the Rural Development Programme, the Mourne, Gullion and Lecale Partnership has also been awarded £11million, out of the £70million budget for Northern Ireland, to focus on growing rural businesses, facilitating village renewal and improving the rural broadband infrastructure. This significant investment will improve and transform the quality of life for rural communities by 2020.

Road, transport, communications (broadband and mobile) and infrastructure connectivity underpin the development of an area, and are instrumental in supporting access to services and employment, the diversification and expansion of the local economy and tackling social isolation. Whilst the Council has identified a number of projects to improve road, transport and infrastructure connections, access to broadband and mobile networks remain key issues for many rural businesses and communities. The Council will continue to advocate on behalf of local communities to address the challenge of improving digital accessibility, so that rural communities can participate fully in all aspects of civic, community and business life.

Supporting actions

- Restore the physical and cultural heritage of Warrenpoint Municipal Park by:
  - Completing the physical re-development of the park by May 2018
  - Obtaining the Green Flag award for environmental sustainability by October 2018
- Implement the Areas of Outstanding Natural Beauty (AONB) Action Plans for the Ring of Gullion and Strangford and Lecale
- Invest in high quality infrastructure and public realm schemes in the following areas:
  - Deliver initiatives to improve Newry City Centre, including the Cathedral Corridor shop front scheme, shop local campaign, Newry BID and the purple flag award
  - Complete the Warrenpoint Public Realm Scheme, including the provision of new footways, upgraded street lighting, improved landscape, shop front scheme and shop local campaign
  - Complete the Irish Street, Downpatrick Public Realm Scheme, including the provision of increased parking, upgraded street lighting, widened footways and improved landscape

- Complete the Forkhill Greenspace Project, including the creation of a village pathway by May 2017
- Progress the implementation of the Rural Development Programme, including the development and update of 42 Village Plans by March 2018 to identify physical and environmental improvement projects across the District
- Work in partnership with the relevant Departments to enhance broadband provision across the District

Measures of success

- 34% increase in the number of visitors to Warrenpoint Municipal Park, reaching 27,900 per annum by September 2019
- 6% improvement in visitor satisfaction with Warrenpoint Municipal park, reaching 74% by September 2019
- 9% increase in the number of people who believe Warrenpoint Municipal park enhances their quality of life, reaching 40.5% by September 2019
- Increased footfall, improved business/visitor perception and reduced/sustained vacant properties by 2019-20, following the completion of the Newry, Warrenpoint and Downpatrick Public Realm Schemes

Outcomes for local communities and stakeholders

- Warrenpoint Municipal Park and the Areas of Outstanding Natural Beauty enhance the quality of life in the local and surrounding areas
- Enhanced built and natural environment in urban and rural areas, with improved appearance, public realm and sense of place
- Urban and rural regeneration projects improve local areas and the quality of life for local communities
- The Rural Development Programme has a positive impact on rural communities and the rural economy
- Regeneration and renewal of selected villages across the District
- Improved rural digital connectivity across the District

Corporate Plan Priorities	Led the regeneration of our urban and rural areas Become one of the premier tourist destinations on the island of Ireland Attracted investment and supported the creation of new jobs Protected our natural and built environment Advocated on your behalf specifically in relation to those issues which really matter to you
Community Plan Outcomes	All people in Newry, Mourne and Down benefit from prosperous communities All people in Newry, Mourne and Down get a good start in life and fulfil their lifelong potential

Programme for Government Outcomes	We are an innovative and creative society, where people can fulfil their potential We are a confident, welcoming, outward looking society We connect people and opportunities through our infrastructure We live and work sustainably – protecting the environment We have created a place where people want to live and work, to visit and invest
Alignment with the 7 aspects of improvement	Strategic effectiveness / Service quality / Service availability / Fairness / Sustainability / Innovation

Performance Improvement Objective 4

Create a cleaner, greener, more attractive District
Senior Responsible Officer: Canice O'Rourke – Director, Regulatory and Technical Services
Why does this matter The environment is one of the three strategic pillars which underpin the process of community planning. Living in a clean, green, quality environment has a direct impact on the general well being of those who live, work and visit an area, and ongoing engagement consistently highlights that littering, dog fouling, fly tipping and pollution remain key issues for local communities. This is reinforced by the fact that street cleansing has been identified as a priority area for improvement in the recent consultation and engagement on the performance improvement objectives 2017-18. The Council has a key role to play in working with local communities to protect the local environment and ensure that streets, parks and open spaces are kept clean and tidy, so that Newry, Mourne and Down is a District we can all be proud of. Managing municipal waste is also a key responsibility for local government and Newry, Mourne and Down District Council is working in partnership with other local authorities, the Department of Agriculture, Environment and Rural Affairs, the Strategic Investment Board and Arc 21 to consider and agree a way forward for Northern Ireland to assist in reducing the amount of waste going to landfill and increasing the rate of recycling. Since the merger of the legacy Newry and Mourne and Down District Councils in 2015, there has been a significant reduction in the amount of waste which is landfilled, largely due to the closure of the Aughnagunn and Drumnakelly Landfill Sites and the new contract with Re-Gen Waste, which sends previously landfilled waste to a Dirty Material Recovery Facility. In order to meet the 2020 recycling target of 50%, the Council is introducing a range of schemes

to extend the collection of dry recyclables and food waste, whilst rolling out educational campaigns to promote a cleaner, greener and more attractive District.

Providing an efficient and effective Planning Service is also a key priority for Newry, Mourne and Down District Council, as well as the top priority for improvement identified through the consultation and engagement on the performance improvement objectives 2017-18. Following the transfer of the Planning function from central government in 2015, the Council inherited a backlog and large number of live applications, which coupled with an insufficient number of staff transferring from central government, led to an independent review of the Planning Service in early 2016. The recommendations from this review were unanimously adopted by the Council and have focused on tackling the backlog, streamlining processes, the role of the Planning Committee, capacity building and culture change. Over the past year, progress has been made in reducing the number of backlog applications, increasing the number of decisions issued and improving processing times for planning applications and enforcement cases.

Supporting actions

- Increase the recycling rate in 2017-18 by:
  - Introducing blue bin collections for commercial properties in the legacy Down area
  - Standardising how glass is collected across the Newry, Mourne and Down District
  - Opening the Downpatrick Household Waste Recycling Centre by Spring 2018
  - Delivering a domestic food waste service across the District by extending brown bin collections and rolling out a District wide educational campaign
  - Undertaking 'targeted awareness raising' to promote the importance of recycling in all areas, particularly those with low recycling rates
  - Reviewing and identifying the optimum routes for domestic and commercial refuse collection to provide a more equitable service across the District, deliver efficiencies and improve customer satisfaction

- Improve the quality and cleanliness of the local environment by:
  - Implementing a Litter Strategy for the District
  - Undertaking targeted awareness raising to communicate the detrimental impact of littering, dog fouling, fly tipping, graffiti and fly posting in areas with high environmental crime
  - Promoting public participation in Clean Up Campaigns and initiatives such as 'Down Your Street'
  - Developing a web based scheme for the public to report environmental issues, including littering, graffiti and fly tipping
  - Developing an in-house street cleanliness monitoring system for the District

- Reviewing and identifying the optimum routes for street cleansing to provide a more equitable service across the District, deliver efficiencies and improve customer satisfaction

- Improve the performance of the Council's Planning Service by:
- Reducing the backlog of historic planning applications
- Improving the processing times of planning applications

Measures of Success

- 44% of household waste collected by the Council is sent for recycling (including waste prepared for reuse)
- Reduction in the amount of biodegradable municipal waste that is landfilled to <12,000 tonnes
- Amount of Local Authority Collected Municipal Waste arisings
- Reduction in black bin waste and increase in mixed dry recyclables and brown bin waste
- Reduction in general waste arisings at Civic Amenity Sites
- Percentage of bins collected on their scheduled day
- Level of street cleanliness across the District
- 70% of all planning enforcement cases are progressed within 39 weeks of receipt of complaint
- Percentage of major planning applications that are processed within an average of 30 weeks
- Percentage of local planning applications that are processed within an average of 15 weeks

Outcomes for local communities and stakeholders

- The Council meets landfill and recycling targets
- Efficient and effective recycling, composting, bin collection and cleansing services
- Local communities benefit from living in a cleaner, greener, quality environment
- Improved civic and community pride in the District
- The Council provides a more efficient and effective Planning Service

Corporate Plan Priority	Protected our natural and built environment Transformed and modernised the Council, providing accessible as well as value for money services
Community Plan Outcome	All people in Newry, Mourne and Down benefit from a clean, quality and sustainable environment

Programme for Government Outcomes	We live and work sustainably – protecting the environment We have high quality public services
Alignment with the 7 aspects of improvement	Strategic effectiveness / Service quality / Service availability / Sustainability / Efficiency

Performance Improvement Objective 5

Encourage and empower local communities to participate in Council engagement structures
Senior Responsible Officer: Michael Lipsett – Director, Active and Healthy Communities
Why does this matter Social connections and interactions are fundamental drivers for improving the physical, mental and emotional well-being of local people. Newry, Mourne and Down District Council is committed to investing in communities, building their capacity and empowering them to participate in shaping and designing the policies and services which have an impact on their quality of life. Through our Community Engagement Strategy, we are putting local people at the heart of everything we do, encouraging meaningful two way communication and enabling key stakeholders to influence the development and delivery of community planning outcomes around health and wellbeing, economic development, environment and community cohesion. The Council has established a range of engagement structures to encourage and empower local communities to participate in shaping their future and their area. Through the seven DEA Fora across the District, the Council is consulting, involving, listening and responding to communities, whilst supporting the implementation of the Community Plan at a local level. Made up of Elected Members and representatives from the community, voluntary and business sectors, over the past year, the DEA Fora have held 20 public meetings, engaged almost 1,500 people on key issues, such as community safety, health and accessing external funding, whilst assisting a broad range of community groups in meeting their objectives. The Council also recognises the significant role which the voluntary and community sector plays in connecting communities, facilitating a sense of belonging to the area, building trust and tolerance towards others and investing in the capacity of local people. In November 2016, 6,399 volunteers from across the District were registered with Volunteer Now, and the Council continues to support many of these groups through its financial assistance scheme. In 2016-17, Newry, Mourne and Down District Council awarded over £651k to 259 community based projects, enabling voluntary groups to deliver a broad range of initiatives,

including summer schemes, Christmas illuminations and capital projects. The Council is committed to encouraging and empowering local communities to have a voice in shaping their future and their District.

Supporting actions

- Develop a corporate Consultation and Engagement Framework to improve the way the Council listens to and takes on board the views of local communities by September 2017
- Further develop the level of engagement and participation in the following structures in 2017-18:
  - Policing and Community Safety Partnership
  - Neighbourhood Renewal Partnerships
  - DEA Fora
  - Peace IV Partnership
- Reduce the risk of being burgled and address the fear of crime by promoting the Neighbourhood Watch, 'Good Morning, Good Neighbour' and 'Home Secure' Schemes
- Through Newry, Mourne and Down District Council's financial assistance scheme, allocate £1.3million to support local community and voluntary groups in delivering projects across key areas including festivals, sports development and community engagement
- Engage 50 local community groups in progressing the 'Audit of Effectiveness' for community centres and developing proposals for improvement

Measures of success

- Number of meetings, events and capacity building programmes, including attendance levels and participation evaluation
- The effectiveness of Council run community engagement structures in facilitating stakeholder participation
- Increase in the number of Neighbourhood Watch Schemes
- Number of beneficiaries of the 'Good Morning, Good Neighbour' and 'Home Secure' schemes and the percentage who feel safer in their homes
- Number and percentage of financial assistance projects funded and successfully delivered

Outcomes for local communities and stakeholders

- More informed decision-making, policy development and service provision, based on the input of local communities and stakeholders

• Local communities and stakeholders are actively engaged in supporting the work of the Council and its partners • Decrease in the number of people reporting to live in fear and a reduction in the incidents of burglary • Community groups receive financial support towards meeting their objectives and delivering projects across a range of themes, including community safety, good relations, community engagement, sports, events, Christmas illuminations and capital projects • More efficient, effective and accessible community centres • Newry Mourne and Down becomes a more inclusive, cohesive and vibrant District, with confident and empowered communities	
Corporate Plan Priority	Empowered and improved the capacity of our communities
Community Plan Outcome	All people in Newry, Mourne and Down live in respectful, safe and vibrant communities
Programme for Government Outcomes	We have a more equal society We have a safe community where we respect the law and each other We are a shared society that respects diversity
Alignment with 7 aspects of improvement	Strategic effectiveness / Service quality / Service availability / Fairness / Innovation

Alignment with the Strategic Aspects of Improvement

The table below provides an overview of how Newry, Mourne and Down District Council's Performance Improvement Objectives for 2017-18 are aligned with the seven specified aspects of improvement, as defined in Section 86 of the Local Government (NI) Act 2014.

	Seven Aspects of Improvement						
Performance Improvement Objective	**Strategic Effectiveness**	**Service Quality**	**Service Availability**	**Fairness**	**Sustainability**	**Efficiency**	**Innovation**
Encourage healthy lifestyles through increased participation in leisure, sport and recreational activities	✓	✓	✓	✓	✓	✓	✓
Improve economic growth by creating new business starts, supporting the growth of existing businesses and promoting Newry, Mourne and Down as a premier tourist destination	✓	✓	✓				✓
Deliver urban and rural regeneration initiatives that will create a District where people want to live, work and invest in	✓	✓	✓	✓	✓		✓
Create a cleaner, greener, more attractive District	✓	✓	✓		✓	✓	
Encourage and empower local communities to participate in Council engagement structures	✓	✓	✓	✓			✓

Statutory Performance Indicators and Standards

Section 89 of our improvement duty requires the Council to publish the results of the performance indicators and standards that are set by central government around economic development, planning and waste management. The seven statutory performance indicators and accompanying standards, as outlined in the Local Government Performance Indicators and Standards Order (2015), are set out below:

Ref	Statutory Performance Indicator	Annual Standard (Target)
Economic Development		
ED1	**The number of jobs promoted through business start-up activity** (Business start-up activity means the delivery of completed client-led business plans under the Department of Enterprise, Trade and Investment's Regional Start Initiative or its successor programmes)	**>155**
Planning		
P1	**The average processing time of major planning applications** (An application in the category of major development within the meaning of the Planning (Development Management) Regulations (Northern Ireland) 2015(a)	**<30 weeks**
P2	**The average processing time of local planning applications** (Local applications means an application in the category of local development within the meaning of the Planning (Development Management) Regulations (Northern Ireland) 2015 and any other applications for approval or consent under the Planning Act (Northern Ireland) 2011 (or any orders of regulations made under that Act)	**<15 weeks**
P3	**The percentage of enforcement cases processed within 39 weeks** (Enforcement cases are investigations into alleged breaches of planning control under Part 5 of the Planning Act (Northern Ireland) 2011 (or under any orders or regulations made under that Act)	**70%**
Waste Management		
W1	**The percentage of household waste collected by District Councils that is sent for recycling (including waste prepared for reuse)** (Household waste is defined in Article 2 of the Waste and	**44%** As per NILAS (Northern Ireland Landfill Allowance

	Contaminated Land (Northern Ireland) Order 1997(a) and the Controlled Waste and Duty of Care Regulations (Northern Ireland) 2013)	Scheme) targets
W2	**The amount (tonnage) of biodegradable Local Authority Collected Municipal Waste that is landfilled** (Local Authority Collected Municipal Waste is as defined in Section 21 of the Waste and Emissions Trading Act 2003)	**<12,000 tonnes**
W3	**The amount (tonnage) of Local Authority Collected Municipal Waste arisings** (Local Authority Collected Municipal Waste arisings is the total amount of Local Authority Collected Municipal Waste which has been collected by a District Council)	**85,500 tonnes** As per NILAS (Northern Ireland Landfill Allowance Scheme) targets

Report to:	Audit Committee
Date of Meeting:	29 June 2017
Subject:	**Fraud and Whistleblowing**
Reporting Officer (Including Job Title):	Gerard Byrne, Audit Services Manager
Contact Officer (Including Job Title):	Gerard Byrne, Audit Services Manager

Decisions required: For Noting	
1.0	**Purpose and Background:**
1.1	• To Notify the Audit Committee of any suspected Fraud and Whistleblowing cases since the last meeting until the 23 June 2017. • To Notify the Audit Committee of any developments from previous Fraud and Whistleblowing Cases since the last meeting until 23 June 2017. • Three new Policies were passed through the SP&R committee on the 13 April 2017 and were then approved by Council on the 2 May 2017. The Polices included; Anti-Fraud Policy, The Fraud Response Plan and the Whistleblowing Policy. • National Fraud Initiative Matches report has been received. A further match test has been received for Conflicts of Interest in relation to Council staff and Councillors.
2.0	**Key issues:**
2.1	• Two new suspected fraud cases since the last Committee. See Appendix for more details. • One new whistleblowing case since the last Audit Committee. See Appendix for more details. • The three policies have been effective since the 1 June 2017 and have been placed on the Councils Internet site. We are currently Liaising with NIAO on developing a training / briefing session which will be compulsory for all Council Staff to attend. We are hoping that training will be delivered jointly by NIAO and Council. At least one member of SMT will introduce each training session to highlight the importance of openness and accountability with the Council. Training is scheduled for this summer. • A report detailing all of the NFI matches testing will be brought to the next Audit Committee.
3.0	**Recommendations:**
3.1	Fraud and Whistleblowing cases for consideration by the Audit Committee on a quarterly basis. The results of the NFI including the new conflicts of interest data matches to be brought to the next Audit Committee.
4.0	**Resource implications**
4.1	None
5.0	**Equality and good relations implications:**

5.1	None
6.0	**Appendices**
	Appendix I: Summary fraud and whistleblowing register

Summary Fraud Register – 2017/18 Financial Year

Reference no.	*Directorate*	*Sender / Notifier*	*Brief Summary*	*Latest update*	*Date Audit Services Manager was Informed*	*Date Audit Committee was informed*
F003	SPP	Staff Member from Corporate Services	Allegation that a Council Officer was falsifying documentation and not complying with the Councils Retention and Disposal Policy of information.	Case ongoing.	22 February 2017	27 April 2017
F004	AHC	Media	The media query raised issues regarding monetary claims made to the council in relation the Newry Triathlon and Kids Triathlon in 2015. In particular, the validity of two invoices was queried.	The Council have fulfilled our obligations in accordance with our Financial Assistance Scheme. A company applied for financial assistance for both the triathlon and the kids triathlon during 2015. All application forms were thorough and were subsequently vetted, scored and approved by the Council. The Letter of Offer states that an once expenditure has been incurred, the organisation should provide an invoice/ receipt and evidence of payment (bank statement) to Council. This has all been supplied and evidenced by the Strategic Programmes Unit within the Council. Case Closed	1 June 2017	29 June 2017
F005	CS	Accounts Payable	£487 of petty cash received into Accounts Payable in April 2016 cannot be traced. This was sent via internal mail to Greenbank.	Investigation On-going.	19 May 2017	29 June 2017

Summary Whistleblowing Register – 2017/18 Financial Year

Reference no.	*Directorate*	*Sender / Notifier*	*Brief Summary*	*Latest update*	*Date Audit Services Manager was Informed*	*Date Audit Committee was informed*
WB006	AHC	Two separate Councillors via Director of AHC	The Director of AHC was contacted to raise concerns that a member of staff at a Council Community Centre was taking money for bookings which belonged to a local Community Association.	There is no evidence to back up these allegations. I got a full booking listing for the property and matched each booking to an individual invoice / Cash payment in Accounts Receivable. I am satisfied that payment was received for all bookings and these were traceable. The particular accusation was that the member of staff was keeping income in relation to a public sector organisation. The public sector organisation would never pay by cash. They are invoiced by Accounts Receivable. Case closed.	5 April 2017	27 April 2017
WB007	CS	Council Employee	The manager of an internal Council income facility raised concerns in relation to money potentially going missing out of the daily income and the income being lower on ah hoc days when a certain member of staff was working.	There was no firm evidence to support the claims made. The Head of Service in charge of the facility was briefed of the allegations and new controls have now been put in place with each officer briefed on their duties. The strengthening of internal controls should minimise the chance of fraudulent activity in the future.	27 March 2017	27 April 2017
WB009	Chief Executive	Council Employee	A council employee wrote to the Chief Executive stating that he wanted 'an investigator not involved in my case to hear both grievances immediately'.	The Whistleblowing Policy clearly states; *"It is important to emphasise that it is not in anyone's interests if our Whistleblowing policy is used to pursue a personal complaint or grievance. The Whistleblowing Policy is intended to cover concerns that fall outside the scope of the council's complaints and grievance procedures. Generally a whistleblower has no self interest in the issue being raised.* The matter above can only be dealt with by HR following the available HR procedures. Case closed.	1 June 2017	29 June 2017

Report to:	Audit Committee
Date of Meeting:	29 June 2017
Subject:	**Direct Award Contract (DAC) Register**
Reporting Officer (Including Job Title):	Ken Montgomery
Contact Officer (Including Job Title):	David Barter

Decisions required:	
For Consideration and noting	
1.0	**Purpose and Background:**
1.1	• Direct Award Contracts (DAC's) or Single Tender Actions (STA's) occur when any partly or fully funded contract over £5k is awarded to a contractor/supplier without a competition, or where there is a material change to an existing contract. • It is considered good practice to bring Direct Award Contracts to the attention of the Audit Committee.
2.0	**Key issues:**
2.1	In the first quarter of the 2017-18 financial year, the Council awarded 16 contracts by way of Direct Award. The total value of these contracts was £146,164.
3.0	**Recommendations:**
3.1	For noting by the Audit Committee
4.0	**Resource implications**
4.1	None
5.0	**Equality and good relations implications:**
5.1	None
6.0	**Appendices**
	Appendix 1: DAC Report 1 April 2017 to 26 June 2017.

STA Report from 1 Apr 2017 - 22 June 2017

	Product	Cost Code (Item / Project / Location)	Total Price	Reasoning Provided	Company	Requistioner	PO	Date of PO	Authoriser	Reason
1	Publicity campaign 'Where is your child?'	1171/G299/3248	£5,000	STA attached	DPM Solutions	Lorraine O'Reilly	**117129**	05.04.17	Siobhan Fearon	Project run in partnership with NIHE. DPM own the copyright to images.
2	Provision of music at Footsteps in the Forest event	1154/Z/3350	£4,650	STA attached	The Traditional Arts P'ship	Michelle McKeown	**117572**	27.04.17	Marie Ward	Cost of appointing one supplier is more cost effective that appointing multiple musicians.
3	Service to the UPS System in server Room	1048/B248/3201	£4,450	STA attached	Continu Ltd	Pat Baker	**117648**	28.04.17	Kevin Scullion	Contiu are the only authorised Sales and service partner to Schneider Electric in NI.
4	Repairs to roof at Down LC on urgent basis - 2 locations	1031/Z/3605	£9,000	STA attached	Felix O'Hare & Co	Roland Moore	**118027**	15.05.17	Michael Lipsett	Urgent repairs required, affecting service implications due to H&S.
5	Provision of Park & Ride service at Newcastle Festival of Flight	3361/1154	£5,360	STA attached	Translink	Charlotte Anderson	**118034**	15.05.17	Marie Ward	essential component for traffic management. Translink are the only company who can provide double decker buses with low floors for elderly/disabled access.
6	Maintenance & monitoring of Diesel CHP unit	1048/B204/3605	£4,918	STA attached	Veolia CHP UK Ltd	Pat Baker	**118069**	16.05.17	Kevin Scullion	Veolia were the original suppliers and no other company could do this in the UK without changing the monitoring equipment without major cost.
7	Supply & install LED replacement street lighting to Warrenpoint Pier	9025/9265	£4,737	STA attached	Braham Electrical	Ciaran Og Mussen	**118184**	19.05.17	Kevin Scullion	H&S risk especially with the Blues festival approaching.
8	Engage museum designer for revamp of galleries at N&M Museum	9025/9167/2378	£4,000	STA attached	Gerry Watters	Noreen Cunningham	**118563**	05.06.17	Marie Ward	The supplier is experienced in developing specs to ensure VFM.
9	Major repair of Sound Level Meter	1048/Z/2231	£3,340	STA attached	Bruel & Kjaer	Joanne Donnan	**118880**	15.06.17	Eoin Devlin	Same supplier who provided the Sound Level Meter. The cost of repair is significantly less than purchasing a new sound level meter.
10	Provision of arts & crafts activities at Footsteps in the Forest event	3350/1154	£8,040	STA attached	Rogha	Michelle McKeown	**118915**	16.06.17	Jonathan McGilly	ROGHA skills sets are specific to the Ring of Gullion area, no one else has this level of expertise.
11	Provision of Home to Hospital volunteer driver scheme for Mournes area	2287/1100	£3,000	STA attached	SPACE & N&M Community Transport	Eoin Devlin	**118919**	16.06.17	Michael Lipsett	This is a 3 month extension to ensure service can be maintained in the short term. Expressions of interest are sought going forward.
12	Trail enhancement at DH2 Rostrevor MBT	Revenue cost	£6,000	STA attached	MHT	Michelle Boyle	**No PO yet**		Marie Ward	MHT already manage the Mountain bike trails and have an SLA with the Council.
13	Rental of analogue infrastructure for former DDC & NMDC town centre CCTV cameras	2256/1031	£50,000	STA attached	BT Redcare	Johnny McBride	**No PO yet**		Liam Hannaway	implication on property security and safety if the 41 town centre CCTV cameras contract lapses.
14	Estimated cost for unplanned repair & maintenance of 41 town centre CCTV	2256/1031	£14,475	STA attached	VIS	Johnny McBride	**118222**	22.05.17	Liam Hannaway	implication on property security and safety if the 41 town centre CCTV cameras contract lapses.
15	Estimated cost for unplanned repair & maintenance of 41 town centre CCTV	2256/1031	£4,194	STA attached	VIS	Johnny McBride	**118718**	09.06.17	Liam Hannaway	implication on property security and safety if the 41 town centre CCTV cameras contract lapses.
16	20 hours per week of live monitoring CCTV		£15,000	STA attached	Lisburn commerce Against Crime (LCAC)	Johnny McBride	**No PO yet**		Liam Hannaway	implication on property security and safety if the 41 town centre CCTV cameras contract lapses.

Report to:	Audit Committee
Date of Meeting:	29 June 2017
Subject:	**Implementation of NMDDC Internal Audit Recommendations**
Reporting Officer (Including Job Title):	Gerard Byrne, Audit Services Manager
Contact Officer (Including Job Title):	Gerard Byrne, Audit Services Manager

Decisions required:

Members are asked to note the report.

1.0 Purpose and Background:

1.1 At the Audit Committee meeting of 27 April 2017, it was agreed that the Audit Committee would concentrate on monitoring internal audit recommendations which have been made since NMDDC has formed. Therefore the detail below relates to recommendations realised in the 2015-16 financial year.

The legacy recommendations from Newry and Mourne District Council and Down District Council will continue to be implemented and overseen by the Audit Service Manager.

2.0 Key issues:

2.1 The table below demonstrates a breakdown of the 2015/16 Audit Recommendations by priority rating and their status. This was at tabled in the April 2017 Audit Committee.

April 2017

	Fully Implemented	Partially implemented	Not implemented	N/A	Unable to test	Not yet due for implementation	Total
Priority 1	3	3	1	1	2	1	11
Priority 2	15	5	0	1	0	0	21
Priority 3	8	1	1	0	0	0	10
Total	26	9	2	2	2	1	42

The table below demonstrates the progress made to June 2017.

June 2017

	Fully Implemented	Partially implemented	Not implemented	N/A	Unable to test	Not yet due for implementation	Total
Priority 1	6	2	1	1	0	1	11
Priority 2	15	4	0	2	0	0	21
Priority 3	8	1	1	0	0	0	10
Total	29	7	2	3	0	1	42

	I have not reported on the 2016-17 recommendations as the majority are not yet due for implementation. An independent review of progress and status will be undertaken by Internal Audit later in 2017-18 programme. This 2015-16 follow up review completed by ASM did not consider the Council's progress in implementing the recommendations made in their 2015/16 report on Purchasing, Procurement and Contract Management due to the limited progress in implementing the recommendations. Work has been on-going over the last number of months to help strengthen our controls in this area, and to put forward an action plan to implement ASM's recommendations. The following developments have been made: • The Assistant Director of Finance has been holding monthly meeting with the Accounts Payable team and Purchasing Unit to discuss progress and ways forward. • A Council wide matrix has been put in place for purchase order requisitions and invoice approvals. A test run is currently underway for the Corporate Services Directorate and results have been positive. By the end of the summer all Directorates will be set up within the new matrix and be live on the system. • A procurement quick guide has been completed and will be disseminated to all staff in summer. • A new process has currently been put in place for the recruitment of Agency Staff. A contract has been awarded to a supplier who specialise in recruiting Agency Staff therefore strengthening our controls around recruitment and in relation to paying and approving the invoices related to Agency staff. • ASM are completing a further review of Purchasing, Procurement and Contract Management review in December 2017. The Terms of Reference have been agreed. By this stage we will have a fully operational Purchasing Policy and Contracts Register and training will be rolled out to the relevant staff prior to the audit commencing.
3.0	**Recommendations:**
3.1	Audit Committee members to note column headed 'Status at June 2017' as an indication of progress being made and actions being taken to address recommendations as noted by management.
4.0	**Resource implications**
4.1	A number of the recommendations contain significant resource implications, both officer time and, in some cases capital cost.
5.0	**Equality and good relations implications:**
5.1	None
6.0	**Appendices**
	Appendix 1: 2015/16 Follow up tracker

ASM REF	Recommendation	Priority	Management Comment	Status	Responsibility	Timeframe	At March 2017	Status at 30 June 2017
Off Street Car Parking - RTS - Limited Assurance Rating								
A5	We recommend that the Working Group establishes a time bound action plan addressing the Council's responsibilities in respect of setting a policy for off street car parking, over the short, medium and longer term.	1	The Working Group will make initial proposals to the SMT, in terms of a time bound action plan.	Partially Implemented	Collie Jackson	Mar-16	Our review identified that while the Council did not develop a time bound action plan, we note that the Council signed a 3 year extension to the Agency Agreement with TransportNI, effective from 1 November 2016. In the short and medium term, the Council are therefore "locked" into these arrangements. In the longer term, a sub-committee of the working group has been established to take forward proposals for an exit strategy after the 3 year extension period, ending in October 2019.	PI - No LT can be developed until the Agency Agreement with TransportNI ceases in October 2019.
C4	We recommend that in addition to recommendation at A5 above, that once a decision is taken in respect of charging, that the Council's role, or support role, in enforcement is defined and agreed.	1	We are unlikely to be in a position to take this decision for some considerable time as the charging issues will be integral to our Economic Development and Tourism strategies.	Not Yet due for Implementation	Collie Jackson	Unknown, dependent on Economic Development & Tourism Strategies	Our review identified that the responsibility for enforcement remains with TransportNI until October 2019, at which point a decision will need to be taken by the Council in respect of charging, and the related need for enforcement.	PI - No LT can be developed until the Agency Agreement with TransportNI ceases in October 2019.
D6	We recommend that the Working Group completes the condition surveys of each car park and presents the results to Council along with any additional budgetary requests. Where maintenance needs are considered to be more than cosmetic, then this information should be shared with the relevant management within TransportNI to determine if they will meet some of these costs.	1	Appropriate budgets to be prepared, the cost of which can be discussed with TransportNI.	Partially Implemented	Collie Jackson	Feb-16	We note that the Council's Car Park Manager is currently undertaking a risk assessment of each car park to assess potential risks, faults and defects and it is expected that any actions to be taken in relation to these will be reported to the Assistant Director of Regulatory and Technical Services. We understand that this report is expected to be completed by March 2017. Going forward, we understand that condition surveys of car parks will be the responsibility of the Maintenance and Cleansing Team, for which the staffing structure has not yet been filled. As the responsibility for maintenance of car parks is now under the remit of the Council, we note that TransportNI will not be meeting any of these costs.	FI - All car parks have now been assessed by the recently appointed Car Parks Manager
F6	We recommend that the Council carry out an assessment of the car park signage to ensure that all car park signage is changed to the Council's branding.	2	Council need to decide on suitable signage and pass to TransportNI for implementation.	Partially Implemented	Collie Jackson	Mar-16	We note that the Council's Car Park Manager intends to prepare a report for Council by the end of March 2017, outlining the signage requirements for all sites that were transferred from TransportNI. We understand that this will be accompanied by an assessment of associated costs for any replacement signage.	N/A TransportNI signage will remain to the agreement ends in 2019 as they are responsible for maintenance, therefore it is appropriate that TransportNI contact details remains on the signage presently.
Programme Management - ERT Directorate - Limited Assurance Rating								
A6	We recommend that all Letters of Offer with Programme Funders are reviewed by a Senior Officer to ensure that the Council understands its obligations in respect of State Aid and has systems in place to meet those obligations.	1	Recommendation is accepted	Unable to test implementation	Jonathan McGilly	Immediate	We note that no applications involving State Aid declarations have been received by the Council since January 2016 and therefore we were unable to test the implementation of this recommendation.	FI - new controls are in place to satisfy IA recommendation
A7	We recommend that all State Aid declarations by applicants are followed up by Programme Officers. We consider that all correspondence of follow up should be retained on the programme file to ensure that State Aid regulations are not breached.	1	Recommendation is accepted	Unable to test implementation	Jonathan McGilly	Immediate	We note that no applications involving State Aid declarations have been received by the Council since January 2016 and therefore we were unable to test the implementation of this recommendation.	FI - new controls are in place to satisfy IA recommendation

Planning - RTS Directorate - Limited Assurance Rating								
A6	We recommend that the Council undertakes a review of its current processing rate and identifies target levels for improvement over the short and medium term. Processing rates should then be reported to Council. We consider that our recommendations at Appendices B to F may assist improvement to this current rate	1	We already monitor and report processing rates, via the R&TS Committee each month. However this presently only indicates the number of applications received and determined. It does not seek to monitor the time for individual applications to be processed. We will introduce and report upon such a measure and will begin to monitor it against agreed targets.	Partially Implemented	Anthony McKay	Jan-16	We understand that the Council's first priority, before implementing any changes was to deal with the backlog of planning applications. We note that we were able to evidence a reduction in the backlog of applications being reported to the Regulatory and Technical Services Committee but that a backlog still exists and that the Council continues to work at reducing these levels. We were also able to evidence that the average processing time for decisions has also been steadily decreasing. We understand that the Council will establish target rates, in line with those targets set out by statute, for applications, once it feels that the backlog has been sufficiently cleared. A timeline has not been set for this process.	PI
B7	We recommend that Planners aim to carry out initial onsite inspections within 10 days of the case being allocated. We consider that the timeliness of this task is recorded and reported to management to assist with job allocation and performance reviews. An explanation for not meeting the target should be recorded.	1	We will implement a monitored procedure to drive compliance to the 10 day inspection target.	Partially Implemented	Anthony McKay	Jan-16	We note that the timeliness by which onsite inspections are completed is not being currently monitored due to the level of resources being allocated to manage and action the backlogs in planning applications being processed by the Planning Department.	PI
D5	We recommend that the details of cases issued to Planners are recorded on a monthly basis, along with processing rates and the status of current applications.	2	We will collect, collate and monitor this metric.	Partially Implemented	Anthony McKay	Dec-15	Our review identified that the number of applications received and determined are reported to the Council's Regulatory and Technical Services Committee on a monthly basis. However, as noted at A6 above, the Council has not yet set out targets for the processing of these applications.	PI
D6	We recommend that the Council develops a procedure document to support the tasks to be completed by each Planner when processing applications	3	We will produce a 'work flow' procedure, clearly indicating the actions and order of those actions to be taken by a Case Officer dealing with a planning application.	not implemented	Anthony McKay	Mar-16	We note that the Council has not yet established a suitable workflow procedure document.	NI
Corporate Governance - CS - Satisfactory Assurance Rating								
A4	We recommend that the Articles detailed in the Constitution are reviewed at the end of the 2015/16 year to ensure they continue to remain appropriate. Going forward, we consider that there should be a target review date for all governance related documents.	2	Articles of the Council's Constitution are currently under review and a redrafted Constitution will be presented to Council prior to December 2016. A target review date for all governance documents will be added.	Partially Implemented	Eileen McParland	Dec-16	We note that the Council's Constitution was reviewed during November and December 2016. We note that the revised Constitution was approved by the Council's Strategy, Policy and Resources Committee during December 2016, and ratified by Council on 9 January 2017. We note that while some governance related documents have been updated since our initial review and now include a target review date (e.g. Scheme of Allowances Payable to Councillors), there are a number of governance related documents that have not been updated and therefore do not currently include a target review date (e.g. Planning Committee Operating Protocol).	PI - The Democratic Service Manager has arranged for the requirement for a review date to be advised to all Directors and Assistant Directors to ensure this is activated on all such documents in the future.

A6	We recommend that the Council ensures that all policy related documents included in the Constitution document are reviewed to ensure they are final documents approved by the Council, that they are appropriate for the Council and that they are up to date.	2	This will be addressed in the review of the Council's constitution taking place during 2016.	Partially Implemented	Eileen McParland	Dec-16	Our review identified that the Anti-Fraud and Anti-Corruption Policy and Procedures have been updated to remove the logos of the legacy Council, and documents that are no longer applicable have been removed from the Constitution. However, we note that the Purchasing Policy in the Constitution still needs to be updated.	PI - purchasing policy still needs updated
Leisure Services - AHC - Satisfactory Assurance Rating								
A5	We recommend that the Council's website is utilised to provide information on the available leisure services, including prices. We consider that the use of the legacy Council's websites may not be the most appropriate communication channel.	2	On the completion of the new website, this information should be included	Partially implemented	Roland Moore	Jan-17	We note that the Council's new website has not yet been completed. However, our review identified that while information on leisure services, including prices is available, visitors to the Council website will continue to be directed to the legacy Council's websites to access the appropriate guidance.	PI - New website still not complete. However an interim Website detailing all legacy information should be operational by the end of the summer.
C4	We recommend that the Council considers the availability and financial viability of an integrated software solution which can provide centralised control of pricing at each Leisure Centre	3	This Matter is under consideration	Partially Implemented	Roland Moore	Jan-17	We note that the Council have established a Corporate IT Strategy. As part of this, we note that the Leisure Management System Project, which aims to provide an integrated software solution across all leisure centres, received authorisation to proceed, from the Senior Management Team on 10 January 2017.	PI - Equity have currently put this out to tender. Tenders are being evaluated presently and hope to award within the next month. By the time Newry Leisure Centre opens at the end of the summer, a centralised pricing software solution will be operational.

Report to:	Audit Committee
Date of Meeting:	29 June 2017
Subject:	**Audit Committee Annual Report 2016-17**
Reporting Officer (Including Job Title):	Joe Campbell, Chairman
Contact Officer (Including Job Title):	Joe Campbell, Chairman

Decisions required:	
For consideration and approval.	
1.0	**Purpose and Background:**
1.1	It is considered best practice for Audit Committees to produce an Annual Report summarising the key activities and highlighting any key issues arising throughout the year. This report should inform the Governance Statement contained within the Council's Annual Accounts.
2.0	**Key issues:**
2.1	The Annual Report of the Newry Mourne and Down Audit Committee for 2016-17 is attached.
3.0	**Recommendations:**
3.1	That the Audit Committee members consider and approve the Annual Report of the Audit Committee 2016-17.
4.0	**Resource implications**
4.1	None
5.0	**Equality and good relations implications:**
5.1	None
6.0	**Appendices**
	Appendix – Audit Committee Annual Report for 2016-17

Newry, Mourne and Down District Council

Audit Committee

Annual Report for 2016/2017

1. Overview

Mr Joe Campbell was appointed as an Independent Member of the Audit Committee on 14th September 2015 and in accordance with the Committee's terms of reference took up the role of Chairperson.

The Audit Committee met on four occasions during the year; 4th July 2016, 22nd September 2016, 8th December 2016 and 27th April 2017. A programme of work has been agreed by the Audit Committee and is allocated over a schedule of four meetings during the year.

2. Attendance

2.1 Members' attendance at committee meetings was as follows:

	Audit Committee 04-Jul-16	Audit Committee 22-Sep-16	Audit Committee 08-Dec-16	Audit Committee 27-Apr-17	TOTALS
Mr J Campbell	√	√	√	√	4 /4
Cllr P Brown	√	√	√	√	4 / 4
Cllr C Casey	√	√			2 / 4
Cllr C Enright	√	√			2 / 4
Cllr T Hearty	√	√	√	√	4 / 4
Cllr M Murnin	√		√	√	3 / 4
Cllr P O Gribin					0 / 4
Cllr G Sharvin	√				1 / 4
Cllr M Ruane	√		√	√	3 / 4
Cllr L Devlin	√			√	2 / 4
Cllr J Trainor	√	√			2 / 4

2.2 The Audit Committee meetings also requires the attendance of the Chief Executive, the Director of Corporate Services and the Internal Auditors. The Audit Services Manager, Head of Finance and NIAO representatives also usually attend and the Senior Management Team and other Senior Officers attend by invitation.

3. Performance Evaluation

In accordance with best practice, the Audit Committee self-assessed its performance against the National Audit Office Checklist for Audit Committees during the year and the results were presented to the meeting on 8th December 2016 and the Committee agreed the following actions:

- Importance of providing induction training to new members of the Committee on a one to one basis.
- Political parties to consider where possible, a term greater than one year when making nominations to the Audit Committee as this will assist in building up skills and experience within the Committee.
- Assurances from Chairperson that Audit Committee Terms of Reference adequately encompasses the work of the Audit Committee.
- Management should provide assurances to the Audit Committee regarding the process for the preparation of financial statements to show this process is robust.
- The Audit Committee should satisfy itself that the resources allocated to Internal Audit adequately addresses risk to the Council.
- External Audit fee should be kept under review.
- A report should be tabled at a future Audit Committee Meeting regarding Code of Conduct for employees.

An appraisal of the Chairperson performance was also completed by the Chief Executive and Councillor Casey and was deemed satisfactory.

A training event on an effective Audit and Risk Committee was arranged for 30th September 2016 for Members of the Audit Committee and 2 Councillors attended.

4. Terms of Reference

A review of the Audit Committee's Terms of Reference was undertaken and approved by Council on 7th November 2016 as part of the review of the terms of references of all Committees of Council.

The Audit Committee noted the approved Terms of Reference at its meeting on 8th December 2016 and the Chairperson confirmed that he was satisfied the Terms of Reference covered the scope of the work of the Audit Committee and encompassed all the assurance needs required.

5. 2015/16 Financial Statements and External Audit

The Council's Audited Financial Statements for 2015/16 including the Annual Governance Statement were reviewed by the Audit Committee on 22nd September 2016. The Committee also reviewed the draft report to those charged with governance.

The Audit Committee was pleased to note that the Northern Ireland Audit Office (NIAO) had certified the financial Statements with an unqualified audit Opinion and the Committee was able to recommend approval to Council so that the Accounts could be signed within the statutory deadline of 30th September 2016.

The Audit Committee noted the contents of final report to those charged with governance with management responses at its meeting on 8th December 2016 and the Annual Audit Letter at its meeting on 27th April 2017.

6. Risk Management

The Committee welcomed the good progress made by Officers during the year on Risk Management and the structure put in place to ensure ownership and management of risk at all levels of the organisation.

The Council established an initial Corporate Risk Register in June 2016, which identified the key corporate level risks faced, and to be managed, by the Council. Each corporate risk is linked to specific priorities set out by the Council in its Corporate Plan. The Corporate Risk Register and mitigating actions are scrutinised at each Audit Committee meeting. Risk management is also considered bi-monthly at the SMT (Senior Management Team) Meetings .

There were 13 corporate risks on the Corporate Risk Register at March 2017 and the corporate risks with the highest residual scores (4 * 4 = 16) were as follows:

- CR. 02 - Failure to deliver the capital investment programme for the District
- CR. 08 - IT Services do not support the Statutory, Strategic or Operational requirements of Council
- CR. 12 - Legal & Financial Uncertainties caused by the current economic and political climate

7. Internal Audit

ASM Limited were appointed on 1st April 2015 as Internal Auditors for a 2 year term, with the possibility of two 1 year extensions.
The Audit Committee on 8th December 2016 agreed to extend the contract with ASM Limited for the provision of the Council's internal audit services, for a further one year period via Direct Award Contract, subject to a satisfactory completion review at the end of each year. This extension will allow for the completion of a 4 Year Internal Audit Cycle.

The Internal Audit Plan for 2016/17 was delivered in full. 7 Internal Audit Reports were reported to the Audit Committee during the year, 6 of which received a satisfactory assurance rating and one service, fleet management, which received a limited assurance rating.

The Committee received the Annual Internal Audit Annual Assurance Report for 2016/17 at its meeting on 27th April 2017 and noted the Auditor's overall opinion that the Council's systems in relation to internal control, risk management and governance were adequate and operated effectively and they were able to provide satisfactory assurance in relation to the effective and efficient achievement of the Council's objectives.

The Audit Committee welcomed the overall opinion of Satisfactory Assurance and commended Officers for their good work. The Committee also requested regular progress updates on the actions taken to address the significant issues referred to in Annual Internal Audit Annual Assurance Report.

The Committee also reviewed a Follow up Report on the Implementation of Prior Year Internal Audit Recommendations on 27th April 2017. The Committee emphasised the importance of Officers continuing to give their full co-operation to Internal Audit work and to ensure recommendations to strengthen internal controls were implemented in a timely fashion.

Also at its meeting on 27th April 2017, the Audit Committee reviewed the internal audit plan for 2017/18 and was content to approve subject to some modification.

8. External Audit Strategy

The NIAO presented their Annual Audit Strategy for the Year Ending 31 March 2017 to the Audit Committee on 27th April 2017. The Audit Certification deadline for certifying local government bodies' Accounts is 30 September 2017 and to ensure compliance a meeting of the Audit Committee has been scheduled to take place on Tuesday 26th September 2016 to review the audited accounts and recommend approval to Council so the Accounts can be signed by the statutory deadline.

9. Performance Improvement Arrangements

The Audit Committee were presented with a summary on the findings of an audit and assessment carried out by NIAO for 2016-17 in respect of performance and improvement at its meeting on 8th December 2016.

The Committee welcomed that the Councils Performance Improvement Arrangements had been certified with an unqualified opinion by the NIAO Audit.

Section 3, Part 2 – Governance Arrangements states that "the Audit Committee should actively assist the Council with monitoring the activity of any committee charged with the scrutiny of performance improvement" and this will be reflected in the Committee's programme of work going forward

10. Acknowledgments

The Audit Committee would wish to thank officers, the Internal and External Auditors for their openness and engagement with the Committee, thereby allowing it to meet its responsibilities.

Joe Campbell
Independent Chairperson
29 June 2017

AUDIT COMMITTEE TIMETABLE

MEETING DATE	AGENDA
January **Pre meeting :** **- Chairperson** **- Members**	• Internal Audit Progress Report • Corporate Risk Register • Review of Circulars/NIAO Publications • Items referred to Audit Committee • Prompt payments • Direct Award Contracts • Fraud and Whistleblowing update • Update on Performance Improvement Plan • **Final Report to those Charged with Governance (RTTCWG)** • **Annual Audit Letter** • **Audit Committee self-assessment** • **Annual Review of Audit Committee Terms of Reference** • **Assessment of Audit Committee Chairperson's Performance**
April **Pre meeting :** **- Chairperson** **- Members** **- Internal Audit** **- External Audit**	• Internal Audit Progress Report • Corporate Risk Register • Review of Circulars/ NIAO Publications • Items referred to Audit Committee • Prompt payments • Direct Award Contracts • Fraud and Whistleblowing update • Update on Performance Improvement Plan • **Internal Audit Follow up of the Prior Year Recommendations** • **Internal Audit Annual assurance** • **Internal Audit Strategy & Annual plan** • **External Audit Strategy** • **Annual Review of Internal Audit and consideration of contract**
June **Pre meeting :** **- Chairman** **- Members**	• Internal Audit Progress Report • Corporate Risk Register • Review of Circulars/ NIAO Publications • Items referred to Audit Committee • Prompt payments • Direct Award Contracts • Fraud and Whistleblowing update • Update on Performance Improvement Plan • **Audit Committee Annual Report** • **Unaudited Financial Statements (including Governance Statement)**

	• **Year End Assurance Statements** • **NIAO Performance improvement Audit Strategy**
September **Pre meeting :** **- Chairperson** **- Members** **- Internal Audit** **- External Audit**	• Internal Audit Progress Report • Corporate Risk Register • Review of Circulars/NIAO Publications • Items referred to Audit Committee • Prompt payments • Direct Award Contracts • Fraud and Whistleblowing update • Update on Performance Improvement Plan • **Recommend Approval of Audited Financial Statements** • **Draft Report to those Charged with Governance (RTTCWG)** • **Draft Report to those Charged with Governance (RTTCWG) for Performance Improvement** • **Internal Audit Mid-Year Review**

N I A O

Colette Kane
Director

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

17th May 2017

Dear Liam,

Newry, Mourne and Down District Council – 2016-17 Audit Strategy

I enclose a copy of the Audit Strategy in respect of our audit of the Council's financial statements for the year ended 31 March 2017.

The Audit Strategy document is intended to fulfill two functions:

- Inform the Council of our audit approach and underpinning assumptions to enable the Council to make use of this information, for example, to ensure that our risk assessment is appropriate and complete; and
- Agree a plan for the production of the Statement of Accounts and carrying out the audit.

I am happy to respond to any queries which you may have, whether on the Audit Strategy or the audit generally. I presented the draft Audit Strategy at the last Audit and Risk Committee, since then I have added a risk factor 'Procurement and Contract Management' – I have agreed the wording of this risk factor with Dorinnia but if you have any queries on it I am happy to discuss these.

Yours sincerely

Colette Kane

Colette Kane
Director

NIAO

Northern Ireland Audit Office

Our purpose ...

Promoting better use of public money, through independent professional scrutiny, underpinned by our commitment to:

- Integrity
- Equality
- Openness
- Innovation

To make a difference for the people of Northern Ireland.

The Local Government (Northern Ireland) Order 2005 (the Order) provides that the Department for Communities (DfC) may, with the consent of the Comptroller and Auditor General, designate persons who are members of staff of the Northern Ireland Audit Office (NIAO) as Local Government Auditors. Once designated, auditors carry out their statutory and other responsibilities, and exercise their professional judgement, independently of DfC and the Comptroller and Auditor General.

Louise Mason, Assistant Auditor General is the designated Local Government Auditor.

For further information please contact:

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NEWRY, MOURNE AND DOWN DISTRICT COUNCIL

AUDIT OF THE STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

AUDIT STRATEGY

Contents

1 Introduction

1.1. The Local Government Auditor is the independent external auditor of the financial statements of the Newry, Mourne and Down District Council (the Council) under the Local Government (Northern Ireland) Order 2005 (the Order). Our audit is designed to allow the Local Government Auditor to give an opinion on whether:

- the financial statements are 'true and fair', in accordance with relevant legal and regulatory requirements and the Code of Practice on Local Authority Accounting (the Code);
- the information given in certain sections of the Statement of Accounts is consistent with the financial statements; and
- a number of further matters on which she reports by exception, including whether or not adequate accounting records have been maintained or if the Annual Governance Statement does not reflect Department for Communities guidance or compliance with the Code.

1.2. The purpose of this document is to highlight to the Chief Financial Officer and Audit Committee of the Council:

- how we plan to audit the financial statements for the year ending 31 March 2017, including how we will be addressing significant risks of material misstatement to transactions and balances;
- matters of interest and developments in financial reporting and legislation;
- the planned timetable, fees and audit team; and
- matters which we are required to communicate to you under International Standards on Auditing (UK and Ireland) (ISAs), including the scope of the audit, our respective responsibilities, and how we maintain independence and objectivity (**Annex 1**).

Actions for those charged with governance

1.3. Those charged with governance are invited to consider and discuss:

- whether our assessment of the potential risks of material misstatement to the financial statements is complete;
- whether management's responses to these risks are adequate;
- our proposed audit plan to address these risks; and
- whether the financial statements could be materially misstated due to fraud and communicate any areas of concern to management and the audit team.

1.4. Those charged with governance, in order to comply with best practice, should also review the accounting policies adopted by the organisation and consider whether they remain appropriate to the organisation's circumstances and comply with the Code and relevant guidance issued by Department for Communities.

2 Audit approach

2.1. Our approach to the audit of financial statements uses a range of techniques to obtain audit evidence and assurance and is based on a thorough understanding of the business.

2.2. This understanding allows us to develop an audit strategy which focuses on addressing specific risks whilst providing an acceptable level of assurance across the financial statements as a whole.

Outline of our general audit approach

2.3. The NIAO audit approach is risk-based, informed by a good understanding of the operations of the Council and an assessment of the risks associated with the financial statements.

2.4. Our initial assessment of the Council's operations and control environment has not identified areas of significant risk which require a specific audit response.

2.5. For all significant audit areas, we will use a variety of audit techniques, including analytical procedures and sampling of transactions.

2.6. We will review other accounting systems and management controls operated by the Council only to the extent we consider necessary for the effective performance of the audit. As a result, our review may not detect all weaknesses that exist or all improvements that could be made. Where we do uncover any significant deficiency weaknesses we will report these to you, with our recommendations for improvements.

Using the work of others

2.7. We continue to liaise closely with Internal Audit and seek to take assurance from their work where their objectives cover areas of joint interest.

2.8. We will rely on the work of Land and Property Services in respect of the valuations for land and buildings.

2.9. We will rely on the work of AON Hewitt in respect of the information disclosed concerning assets, liabilities, income and expenditure relating to the Northern Ireland Local Government Officers' Superannuation Committee Scheme.

2.10. We will rely on independent expert's reports on landfill closure and aftercare costs.

Materiality

2.11. The concept of materiality recognises that financial statements are rarely absolutely correct, and that an audit is designed to provide reasonable, rather than absolute, assurance that the financial statements are free from material misstatement.

2.12. For the purposes of determining whether the financial statements are free from material misstatement or illegality we consider whether the following would influence the users of the accounts:

- the magnitude of misstatement; or
- the nature and cause of misstatements (e.g. because of the sensitivity of specific disclosure or legality requirements).

2.13. In line with generally accepted practice, we have set our quantitative materiality threshold as approximately 2% of expenditure, which equates to £1.4 million (based on the prior year Statement of Accounts).

2.14. Other elements of the financial statements that we consider to be more sensitive to users of the accounts will be assessed using a lower qualitative materiality threshold. These elements include such things as the remuneration report disclosures; expenditure incurred using the general power of competence note; our audit fee etc.

2.15. We apply the concept of materiality in planning and performing our audit and in evaluating the effect of misstatements on our audit and on the financial statements. As the audit progresses our assessment of both quantitative and qualitative materiality may change.

Error Reporting Threshold

2.16. For reporting purposes, we will treat any misstatements below £25,000 as "trivial" and therefore not requiring consideration by the Audit Committee.

2.17. Please note that this is a separate threshold to our consideration of materiality as described above. It is materiality, not the error reporting threshold, which is used in forming our audit opinion.

Proper Arrangements

2.18. In addition to the audit of the financial statements, the Local Government Auditor has a duty under the 2005 Order to be satisfied that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of its resources.

2.19. For 2016-17 we plan to update the Questionnaire that we issued, and Councils completed, in 2016. We will review the questionnaire responses and, if necessary, perform some additional work in areas considered to be higher risk. The main financial audit work will also feed into the risk assessment and conclusions of arrangements in place.

2.20. Conclusions regarding proper arrangements will be noted in the Annual Audit Letter and any recommendations for improvement will be included in the Report to those charged with Governance.

3 Significant Risks

Risks of material misstatement in the financial statements

3.1. Following risk assessment procedures and discussions with management during the planning of the audit, we have not identified any significant risks of material misstatement. A significant risk is an identified and assessed risk of material misstatement that, in the auditor's judgement, requires special audit consideration.

Presumed Risks

3.2. Under ISA 240, there is a presumed significant risk of material misstatement owing to fraud arising from management override of controls. We will address this risk through our testing of journals, estimates and through a review of any significant or unusual transactions in the year.

3.3. There is also a presumed risk of fraud in revenue recognition, albeit rebuttable. We do not believe the risk of fraud in revenue recognition is material to the financial statements however we will review areas where we consider there is a potential risk of fraud in revenue recognition. This will include identifying which income streams are received in the form of cash, the controls in place over cash and cyclical audit testing of the main cash income areas

Risks to Proper Arrangements in place to secure economy, efficiency and effectiveness

3.4 Under the Code of Audit Practice we are also required to perform an initial assessment of significant risks to the conclusion on proper arrangements in place to secure economy efficiency and effectiveness in the use of its resources. Our initial assessment has not identified any significant risks however issues we noted in 2015-16 included risk management and IT controls, which we reported upon in both our Report to those charged with Governance and our Annual Audit Letter. As these issues attracted a priority '1' rating we will report on management's implementation of our recommendations in our 2016-17 Report to those charged with Governance.

Other risk factors

3.5 We have identified three risk factors, the first two relate to part of two priority '1' management letter points coming forward from the 2015/16 audit. We do not consider these to represent a significant risk of material misstatement in the financial statements but are matters which we will continue to monitor and respond to as appropriate throughout the audit. While we understand that management are in the process of taking steps / have taken steps to address these issues, we will form a view on the rectification of these issues, during the final audit process:-

- **Year End accounts process** - delays in the timeliness and sufficiency of responses to audit queries including those on these accounts, can lead to audit inefficiencies and delays in finalising our audit.

- **Fixed Assets** - controls over fixed assets were not considered sufficiently robust in 2015-16. We have been advised that the Council is putting a new system in place for recording fixed assets to address some of the weaknesses identified and we will undertake a review of this, and other fixed asset controls, as part of our audit.

- **Procurement and contract management** - we note internal audit gave a 'limited' opinion in respect of procurement and contract management in the review they carried out during 2015-16 and Council are working on the implementation of the recommendations coming from this review. We further note there is an on-going investigation into a specific procurement matter. We will examine the procurement and contract management processes within the Council including the progress made in implementing the recommendations made by internal audit.

- **Principal and Agency transactions** - this issue is highlighted in the Accounts Direction. Council should separately review all transaction streams whereby council is largely acting as a conveyor for monies e.g. certain grants / public realm / social investment funds. Once reviewed council should formally record its decision as to how these monies should be reflected in its accounts e.g. disclosure only if acting as an agent or as income and expenditure if acting as a principal.

3.5. We do not consider the risk factors above to represent a significant risk of material misstatement in the financial statements at this stage but are matters which we will continue to monitor and respond to as appropriate throughout the audit.

Review of risks of material misstatement in the financial statements or arrangements in place

3.6. New risks may arise during the audit that could affect our audit opinion or our conclusions on proper arrangements in place to secure economy efficiency and effectiveness in the use of resources. Therefore we will continue to keep our risk assessment and audit approach under review and we will report any significant changes to the audit work planned to those charged with governance.

4 Further matters of interest

4.1. The paragraphs below identify some areas impacted by new guidance, or other important matters, that Councils should note for the preparation of the financial statements and facilitating the completion of the audit.

Remuneration Report

4.2. The Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 requires large local government bodies to produce a Remuneration Report. Guidance on the format of this report has been issued by the Department in a circular (LG 30/15).

4.3. The Remuneration Report contains a link on Councils' websites to information on members' allowances and expenses. The data on members' allowances and expenses should be audited alongside the main Remuneration Report. Therefore the information that is intended to be published on members' allowances and expenses should be submitted to the Local Government Auditor at the same time as the Statement of Accounts.

Statement of Accounts Publication Deadline

4.4. The Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 prescribes the statement of accounts timetable and gives a deadline as no later than 30 September for signing, approval and publication of the statement of accounts with the report by the Local Government Auditor. The signed and approved statement of accounts should be sent as soon as possible to NIAO. Once received by NIAO, there are final audit procedures required before they can be presented to the Local Government Auditor for certification. This should be taken into consideration when setting dates for the meetings to consider and approve the statements of accounts.

Where an audit of accounts has not been concluded before the 30 September the Council must publish (which must include publication on the Council's website) as soon as reasonably practicable on or after that date a notice stating that it has not been able to approve the accounts and its reasons for this.

Performance Improvement

4.5 The Local Government (Northern Ireland) Act 2014 prescribes responsibilities for the Local Government Auditor regarding the audit and assessment of performance improvement arrangements in Councils. The scope of this work is communicated to Councils separately in line with the timetable set out in legislation.

Changes to the Code of Practice on Local Authority Accounting

4.6 There is a new requirement to include an Expenditure and Funding Analysis (EFA) in the Narrative Report following the 'Telling the Story' review of the presentation of local authority financial statements. This new analysis compares a council's performance on the basis of expenditure measured under proper accounting practices with statutory defined charges to the General Fund. It aims to distinguish expenditure funded from the collection of rates.

4.7 There is also a new reporting format for the Comprehensive Income and Expenditure Statement and the Movement in Reserves outlined in the Code. However, the EFA and new reporting format will not be adopted in Northern Ireland until 2017-18.

4.8 We note there is no statutory requirement in respect of the format of the Narrative Report for Northern Ireland Councils although the Department can make directions in this respect. However, we recommend as a matter of good practice that councils consider adopting the approach outlined in the Code for English local authorities and follow the principles in the Financial Reporting Council's (FRC) "Guidance on the Strategic Report". One of the objectives of the guidance is to encourage narrative information in annual reports to be presented in a way that enables bodies to best 'tell their story' while remaining within statutory requirements.

4.9 The FRC guidance includes elements prescribed by the Companies Act 2006 for a Strategic Report. This includes a description of the entity's strategy, objectives and business model; an explanation of the main trends and factors affecting the entity; a description of its principal risks and uncertainties; an analysis of the development and performance of the business; and an analysis using key performance indicators. Disclosures about the environment, employees, social, community and human rights issues are also recommended when material.

5 Audit timetable, staffing and fees

Timetable and fees

5.1. The Council is required to comply with the legislative timetable for producing and publishing audited financial statements.

5.2. Key target dates are:

Event	Date Agreed/ (Target Date)
The Council provides an interim trial balance / general ledger for period 1 April 2016 to 31 December 2016.	15 February 2017
NIAO to commence interim audit testing.	20 February 2017
The Council's Audit Committee meets to consider the 2016-17 financial statements.	29 June 2017
2016-17 Statement of Accounts sent to DfC by the Council.	30 June 2017
The Council provides a copy of the 2016-17 financial statements to NIAO for audit, together with all necessary documentation to support the disclosures in these financial statements.	3 July 2017
NIAO to commence final audit testing.	3 July 2017
Appointed Date for exercise of rights under Article 17 and 18 of the Order	30 August 2017 (see Annex 1 paragraph 5)
Provisional Report to those charged with Governance (with draft audit opinion) issued for management responses.	20 September 2017
NIAO clearance on draft financial statements, subject to completion of post accounting period review.	25 September 2017
The Council's Audit Committee meets to approve the 2016-17 financial statements.	26 September 2017
The Council provides signed Financial Statements and Letter of Representation to the Local Government Auditor.	27 September 2017
Financial Statements certified by the Local Government Auditor.	29 September 2017
Final Report to those charged with Governance issued.	20 October 2017
Annual Audit Letter issued.	27 October 2017

5.3. The estimated audit fee for the 2016-17 Statement of Accounts is £63,000.

5.4. Completion of our audit in line with the timetable and fee is dependent upon:

- The Council delivering on 3 July 2017 a complete Statement of Accounts of sufficient quality that have been subject to appropriate internal review.
- The Council delivering good quality supporting documentation and evidence, within the agreed timetable; and
- Appropriate client staff being available during the audit.

Staffing

5.5. The following NIAO staff will be involved in the audit:

TITLE	NAME	RESPONSIBILITIES
Assignment Director	Colette Kane ☎ 028 90251064	Overall responsibility for the audit.
Assignment Manager	Stephen Knox ☎ 028 90254322	Day to day management of the audit and the audit team.
Lead Auditor	Anthony King ☎ 028 90254307	Detailed planning, conduct and supervision of the audit testing.
Team members	Nuala Higgins ☎ 028 90251066 Anthony Stockdale ☎ 028 90251082 John Heron ☎ 028 90254305	Audit testing.

Annex 1: Scope of the audit, respective responsibilities and other matters

Scope of the audit

1. Our audit of the financial statements will be carried out in accordance with International Standards on Auditing (UK & Ireland) (ISAs) issued by the Auditing Practices Board (APB), taking into account the UK Auditing Practice Board's Practice Note 10 (Revised): *Audit of Financial Statements in Public Sector Bodies in the United Kingdom (Revised)*. These standards represent best practice in auditing and aim to promote uniformity of practice throughout the world, thereby increasing public confidence in the audit process.

2. Our audit procedures are designed primarily to provide an opinion on whether the financial statements provide a true and fair view of the position at 31 March 2017 and the activities reported for the year then ended.

3. In addition we have a professional responsibility to report if the financial statements do not comply in any material respect with the Code and the Accounts Direction and other relevant guidance issued by the Department for Communities. We therefore review the quality, effectiveness and transparency of the accounting practices and financial reporting. This includes consideration of the appropriateness of accounting policies, accounting estimates and judgements and the adequacy of disclosures affected by unusual or non-recurring transactions recognised during the period.

4. As part of our audit we will review the information contained in the Narrative Report. Certain information given in the Narrative Report and parts of the Remuneration Report are subject to our audit opinion. Other information in the Narrative Report is reviewed only to the extent that we confirm that it is consistent with the financial statements and our understanding of the business. We also review the overall balance and clarity of information contained in the Narrative Report.

5. The Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 requires the Council to give notice, by publication on its website, of the date from which the accounts and other documents are available for public inspection and the date from which the exercise of rights under Article 17 and 18 of the Order may be exercised. We will hear and carefully consider representations by, and objections from, interested parties concerning the Council's accounts. In conducting our audit, when appropriate, we will consider the lawfulness of items of account, the conduct of members and officers, instances where it appears a loss may have arisen and our other statutory duties as Local Government Auditor.

6. The Code of Audit Practice issued by the Local Government Auditor extends to not only the audit of financial statements but also to aspects of financial and corporate arrangements to secure the economic, efficient and effective use of resources. The Code can be viewed on the NIAO website (www.niauditoffice.gov.uk).

7. We will provide the Council with a Report to those Charged with Governance containing observations and recommendations on significant matters that have arisen in the course of the audit. After the completion of the audit we will issue an Annual Audit Letter to the Council.

Annual Governance Statement

8. We will also review the Annual Governance Statement to ensure it complies with the Code and Department for Communities guidance and that the statement fairly reflects our understanding of the state of internal control systems within the entity during the year.

Respective Responsibilities in the preparation of the financial statements

9. In line with Auditing Standards we are required to agree the respective responsibilities of the Local Government Auditor, the Council's Chief Financial Officer and the NIAO. These responsibilities are set out in the Statement of Responsibilities of Local Government Auditors

and Local Government Bodies issued by the Local Government Auditor. The Statement of Responsibilities can be viewed on the NIAO website (www.niauditoffice.gov.uk).

10. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

Preparation of the financial statements

11. The primary responsibility for the preparation of the financial statements and the legality of transactions lies with the Council.

12. The financial statements should be prepared in accordance with the Code of Practice for Local Authority Accounting 2016-17 and the directions issued by the Department for Communities.

Legal requirements under Accounts and Audit Regulations

13. The main requirements under the Local Government (Accounts and Audit) Regulations (NI) 2015 are included in Guidance issued by the Department for Communities in LG 30/15.

Supporting Records

14. All relevant general ledger transactions should be processed to allow trial balances to be made available for audit purposes along with the draft financial statements. Amendments made to trial balances after the books are closed and the accounts are submitted for audit should be discussed with NIAO staff and be supported by approvals and other underlying documentation. Further adjustments may be required as a result of our audit findings.

15. We will require access to schedules and documentation which support the figures and disclosures within the financial statements. We expect the draft accounts to have been subject to a thorough review by management before they are submitted for audit.

16. On receipt of the financial statements we will review them and the supporting schedules to ensure they are of sufficient quality for the audit to proceed per the timetable agreed. NIAO produce some checklists for this purpose and recommend it as a useful reference point for management's own review.

Fraud

17. The primary responsibility for the detection of fraud rests with management. Their role in the detection of fraud is an extension of their role in preventing fraudulent activity. The Chief Financial Officer is responsible for establishing a sound system of internal control designed to support the achievement of the Council policies, aims and objectives and to manage the risks facing the organisation; this includes the risk of fraud.

18. Our audit is designed to provide reasonable assurance that the financial statements (as a whole) are free from material misstatement, whether caused by fraud or error. We are not responsible for preventing fraud or corruption, although our audit may serve to act as a deterrent.

19. We are required to make inquiries of those charged with governance in respect of their oversight responsibility for:

- Management's assessment of the risk that the financial statements may be materially misstated owing to fraud, including the nature, extent and frequency of such assessments;
- Management's process for identifying and responding to the risks of fraud, including any specific risks of fraud that management has identified or that has been brought to its attention;
- Management's communication to the Audit Committee (and others charged with governance) on its processes for identifying and responding to the risks of fraud;

- Management's communication, if any, to its employees on its views about business practices and ethical behaviour; and
- Whether management has any knowledge of any actual, suspected or alleged fraud.

Communication of audit matters

20. ISA 260: *Communication with those charged with governance* provides guidance for communication during the audit cycle.

21. The principles of this ISA are embodied in the NIAO audit approach. These include the provision of this strategy document, wash-up meetings, after audit visits to communicate findings, and the provision of a Report to those Charged with Governance at the completion of the audit setting out observations and recommendations on significant matters which have arisen during the course of the audit.

22. In addition, the ISA states that *'the auditor shall communicate with those charged with governance significant difficulties, if any, encountered during the audit'*. Significant difficulties would include delays in management providing required information, the unavailability of expected information and restrictions imposed on the auditor by management. We will consider if any issues we have in performing our audit represents significant difficulties. If we encounter significant difficulties we must report these to those charged with governance, documenting how they have been resolved.

23. ISA 265: *Communicating deficiencies in internal control to those charged with governance and management* places a responsibility on the auditor to communicate appropriately to those charged with governance and management deficiencies in internal control that the auditor has identified in an audit of financial statements. We will report significant deficiencies in writing to those charged with governance and management.

Whole of Government Accounts

24. The Council has been designated for inclusion in the Whole of Government Accounts (WGA) by DoF under section 15(1) of the Government Resources and Accounts Act (Northern Ireland) 2001. As such, the Council is required to provide a WGA return to DoF as directed.

25. The Council is deemed by DoF to be a 'WGA Minor Body' and as such has limited reporting requirements and does not require an audit of the WGA returns. Minor Body status is subject to review each year.

Personal Data

26. The processing of personal data for audit purposes will be completed in accordance with the requirements of the Data Protection Act 1998. We have procedures in place to ensure that the security of personal data is safeguarded at all stages of the audit process. We will notify you in the Executive Summary of the Report to those charged with Governance of action taken to return, retain or destroy any personal data processed for audit purposes.

Assembly of certified audit files

27. International Standard on Quality Control (UK and Ireland) 1 (ISQC1): *Quality control for firms that perform audits* provides guidance on the assembly of completed audit files. We are dedicated to achieving quality throughout our audit process. ISQC1 suggests that 60 days is sufficient time to assemble the files and also states that firms should have "policies and procedures designed to maintain the confidentiality, safe custody, integrity, accessibility and retrievability of engagement documentation".

28. As part of our office procedures we operate a structured approach to storing the completed audit files within 60 days of certification thereby demonstrating compliance with ISQC1 requirements (which are echoed in ISA 230: *Audit documentation*). Therefore we will

request that management responses to our Report to those charged with Governance are agreed within 60 days of certification.

Independence

29. The NIAO complies with relevant ethical requirements regarding independence and has developed important safeguards and procedures in order to ensure our independence and objectivity. These are set out in **Annex 2** below: *NIAO quality standards and independence*. We will reconfirm our independence and objectivity for the year ended 31 March 2017 in our Report to those charged with Governance.

Annex 2: NIAO quality standards and independence

Audit quality

1. Auditing Standards require that we communicate at least annually with each body we audit on how we maintain our audit quality and our independence.

2. Quality is strongly embedded in the NIAO culture and manifests itself through:

   - Continued Professional Development (CPD) – all professional staff are expected to maintain a level of CPD each year across the range of professional, management and personal effectiveness training and development; and
   - specialist skills – our audit team can call as necessary on the NIAO in-house Audit Policy Branch.

3. We have well established review procedures to ensure that appropriate audit work is undertaken efficiently and in accordance with International Standards on Auditing:

   - all planning decisions and fieldwork are reviewed by NIAO management and directorate;
   - all significant matters are dealt with promptly and will be raised with the Council management as necessary; and
   - progress on the audit is monitored on a continuous basis to ensure that the work is completed efficiently, effectively, to time and within budget. We have well established review procedures to ensure that appropriate audit work is undertaken efficiently and in accordance with International Standards on Auditing.

4. In addition, the NIAO has additional procedures for high risk audits, which include the review of key judgements by an NIAO Director who is fully independent of the audit team.

5. Each year the NIAO executes a programme of post-certification internal Quality Control Reviews. The objective of these reviews is to establish whether sufficient and appropriate evidence has been collected and evaluated and whether the NIAO's financial audits comply with professional standards and internal policies.

6. To seek an external view, the other UK public audit agencies conduct external Quality Control Reviews on a sample of our post-certified audit files. The results of the Quality Control Reviews are regularly brought to the attention of all staff.

Independence policies and safeguards

7. The NIAO is independent of government and differs from other professional audit bodies in that it has additional public service responsibilities.

8. All public sector bodies are required to observe high standards of probity in the management of their affairs, and the Committee on Standards in Public Life has identified seven key principles which should be followed: selflessness; integrity; objectivity; accountability; openness; honesty; and leadership. The combination of professional ethics and public sector principles therefore places the NIAO in a unique position.

9. These principles underpin the work of the NIAO, in particular:

   - Accountability - everything done by those who work in the NIAO must be able to stand the test of assembly scrutiny, public judgements on propriety, and professional codes of conduct;
   - Probity - there should be an absolute standard of honesty and integrity in handling NIAO work and resources; and

- Objectivity and Impartiality - The Local Government Auditor a member of the NIAO staff. The head of NIAO is the Comptroller and Auditor General and his independence is secured in statute. This underlines the need for all NIAO staff to be objective and impartial in our work, including accurate, fair and balanced reporting.

10. We need to apply these values to retain our credibility with the Assembly, local government bodies and other stakeholders in our work and therefore a code of conduct is issued annually for all staff to complete a return confirming that they have complied with its provisions.

NIAO

Louise Mason FCA
Local Government Auditor

Northern Ireland Audit Office

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11 May 2017

Dear Chief Executive

Improvement Audit and Assessment 2017-18

I enclose an updated overview of the audit framework and approach to this year's improvement audit and assessment work at your Council. I also enclose an updated copy of our example audit work programme. Together these documents should provide you with a useful insight into the audit process and assist your officers in their preparation for this work.

These documents are applicable to 2017-18 only. They include additional requirements introduced this year, specifically in relation to the collection and use of performance improvement information and the publication of the Council's self assessment of its performance for 2016-17. These documents may be updated next year to reflect the experience of the work completed in the coming months and any additional direction or requirements from the Department for Communities in relation to the framework.

Please note that these documents are not intended to guide councils in the discharge of their duties in relation to the performance improvement framework, nor do they set out all of the actions a council should take in order to meet its performance improvement responsibilities. Councils should refer to Part 12 of the *'Local Government (Northern Ireland) Act 2014'* and the Department's *'Guidance for Local Government Performance Improvement 2016 Onwards'*, for these purposes.

If you have any questions about these documents, or about the improvement audit and assessment process generally, please contact my colleagues Neil Gray or Kyle Bingham.

Yours sincerely

Louise Mason

LOUISE MASON
Local Government Auditor

Themes[1]	Requirements[2]	Example key audit questions/tasks which will be conducted by audit teams[3]
The general duty to improve	1. A council must make arrangements to secure continuous improvement in the exercise of its functions **(section 84 (1))**.	What is the Council's definition of 'improvement'?
		Ascertain and document which functions the Council is seeking to improve.
		Establish how functions have been selected for improvement e.g. on the basis of quick wins, links to community/corporate strategic objectives, a prioritised list of functions, or all functions.
		Has/is the Council established/establishing arrangements to secure continuous improvement in the exercise of these functions? Is it doing anything else to improve beyond the scope of its improvement objectives?
	2. A council must, in relation to its general duty to improve, have regard to the seven criteria **(section 84 (2))**.	Can the Council demonstrate that its general improvement arrangements have been constructed with the seven criteria (see paragraphs 10-16 of the Guidance) in mind?
	3. The Department's guidance sets out that there is a clear role for a council's governance or scrutiny function in its improvement processes as part of its role in holding local decision and policy makers to account	How has the Council resourced its performance improvement responsibilities? E.g. general time inputs, whether or not key officers have other responsibilities. Include a brief organisational chart.
		What is the 'Performance Manager's' (or equivalent title), background, qualifications and/or experience in relation to this field of work?
		What governance arrangements are in place in relation to the Council's improvement responsibilities?
		Has a 'performance improvement' policy been established and approved by the Council?

[1] Themes in this document are set out to align with the order in which they appear in the Act.
[2] 'Requirements' are those which are set out in the Local Government (Northern Ireland) 2014 Act (the Act) and the Department's guidance. Unless stated otherwise all references refer to the Act.
[3] These are examples only and other questions may be asked as part of the audit and assessment. This will include the progress on any recommendations or 'proposals for improvement' made in the prior year. Auditors will review and may report on the extent to which these have been implemented.

Themes[1]	Requirements[2]	Example key audit questions/tasks which will be conducted by audit teams[3]
	(paragraph 34).	Has the policy, or if one does not exist, the duty to improve and associated responsibilities, been cascaded to all council staff? If so how has this been done?
		Is there a committee charged with the responsibility for oversight of the performance improvement responsibilities? Does it meet regularly?
		Is there minuted evidence of key decisions and monitoring of progress?
		Is the governance decision making process well documented (including the criteria, rationale and considerations on which they are based) and communicated?
		Are 'performance improvement' responsibilities recognised by, and featured as, a permanent agenda item on the Council's Audit Committee (or equivalent Committee)?
		Has internal audit any role in providing assurance to the Audit Committee in relation to performance improvement responsibilities? If so can the audit team place any reliance on work performed by internal audit for the purposes of this assessment?
Improvement objectives	1. A council must set itself improvement objectives for each financial year **(section 85(1))**.	Obtain the Council's list of improvement objectives. These should be set out in the Council's improvement plan. To what extent do these differ from last year's objectives? The auditor will need to understand the Council's rationale for any of last year's objectives that have not been carried forward, particularly if they have not been achieved, or have only been partially achieved.
		In what way do the improvement objectives relate to the functions the Council has set out to improve?
		The council should be able to provide evidence that supports the rationale for the selection of improvement objectives?
	2. An improvement objective must be framed in terms of at least one of the seven criteria **(section 85 (3) and section 86)**.	The council must be able to demonstrate that each improvement objective meets at least one of the one of the seven criteria: • Strategic effectiveness; • Service quality; • Service availability; • Fairness; • Sustainability efficiency; and • Innovation. Section 86 provides some guidance on how improvement can be identified.

Themes[1]	Requirements[2]	Example key audit questions/tasks which will be conducted by audit teams[3]
Improvement objectives	3. The Department's guidance states that councils will select improvement objectives on the basis of critical self analysis **(Para 19)**	What process did the Council take in the selection of its improvement objectives prior to consultation? Refer to paragraph 18 of the guidance for suggested evidence criteria.
	4. The Department's guidance states that improvement objectives should be : (a) Legitimate (b) Clear (c) Robust (d) Deliverable **(Para 21)**	The council will need to be able to demonstrate to the auditor that its improvement objectives are **legitimate**? (Do the improvement objectives relate to one or more of the aspects of improvement in the Act?) The council will need to be able to demonstrate to the auditor that its improvement objectives are **clear?** (Has the Council set out in its plan the visible improvements that citizens can expect for each improvement objective?). The council will need to be able to demonstrate to the auditor its improvement objectives are **robust**? (Has the Council set out defined terms of success, whether quantitative or qualitative, for each objective?). The council will need to be able to demonstrate to the auditor that its improvement objectives are **deliverable**? (Do they have established links to individual service programmes and budgets?). See Department's guidance– Para 21. The council will need to be able to demonstrate to the auditor how each improvement objective will be achievable? (Are they capable of being supported by objective evidence?). See Department's guidance– Para 21.
	5. The Department's guidance states that improvement objectives must be agreed formally **(para 24)**.	Has the Council agreed its improvement objectives formally?
	6. The Department's guidance states that councils must ensure that the objectives set relate to improving	The Council will need to be able to demonstrate to the auditor that its improvement objectives relate to improving functions and services to their communities and citizens

Themes[1]	Requirements[2]	Example key audit questions/tasks which will be conducted by audit teams[3]
	functions and services to their communities and citizens. **(para 25).**	The Council should be able to demonstrate any links an improvement objective has to its community plan, particularly in relation to strategic effectiveness.
	7. The Department's guidance states that the statutory performance indicators and standards, specified by the Department through the Local Government (Performance Indicators and Standards Order (Northern Ireland) 2015, must form part of a council's improvement objectives and be included in the subsequent improvement plan as provided by section 92 of the Act **(para 28)**	Do the statutory performance indicators and standards form part of any of the Council's improvement objectives?
		Do the performance indicators, relating to those areas specified in the 2015 Order, form part of any improvement plan, whether as improvement objectives or as a separate section of the plan? .

Themes[1]	Requirements[2]	Example key audit questions/tasks which will be conducted by audit teams[3]
	8. A council must make arrangements to secure achievement of its improvement objectives. **(section 85(2))**.	What arrangements has/is the Council made/making to secure achievement of each of its improvement objectives? (a) Ascertain and document the systems and processes in place. (b) Are each of the objectives sufficiently resourced – e.g. financial and human resources? (c) Are realistic service plans and budgets in place? (d) Are the plans and budgets effectively project managed, with clear lines of accountability to senior management and elected members? (e) Have any risks been identified? (f) Are risks being managed? (g) Have any issues been recorded and addressed?
Consulting on improvement duties	1. In deciding how to discharge its duty under section 84 and 85 a council must consult **(section 87).**	Can the Council demonstrate that it has consulted upon its **general duty to improve and its proposed improvement objectives** as part of a balanced assessment of the needs of the community as a whole? – See Department's guidance paragraph 30.
	2. The Department's guidance recommends that a council should ensure that its consultation process is in keeping with its constitution and/or standing orders **(para 30).**	Was the consultation process in line with the Council's constitution/standing orders?

Themes[1]	Requirements[2]	Example key audit questions/tasks which will be conducted by audit teams[3]
Consultation on improvement duties	3. The Department's guidance sets out that the council should aim to make the process of choosing improvement objectives as open and transparent as possible **(para 30)**.It also recommends that a council should consult the following before setting its improvement objectives: • citizens and stakeholders; • local businesses and, where appropriate, potential businesses; • its statutory and other community planning partners; and • other bodies with whom collaborative working is taking place or is being planned.(para 31)	The auditor will need to be able to document the Council's consultation process in relation to the improvement objectives. Who did the Council consult? Did this include the following? • citizens and stakeholders; • local businesses and, where appropriate, potential businesses; • its statutory and other community planning partners; and • other bodies with whom collaborative working is taking place or is being planned. To what extent were responses to the consultation considered and what was the result of this consideration? **Improvement objectives can be consulted upon, either as a separate process or as part of another process. In the interests of transparency and clarity, it should be clear to consultees that what they are being consulted upon relates to the performance improvement framework and may be used to inform its selection of improvement objectives.** Was the consultation process open and transparent? For example, was it clear to consultees that what they were being consulted on related to improvement objectives? How long was the consultation process open for? How was the consultation advertised/communicated to stakeholder groups?
	4. The Departments guidance recommends that a council develop a process for on-going dialogue with communities and the area that it serves. **(para 30)**	Has the Council developed a process for on-going dialogue with communities and the area that it serves? Has the process been communicated to citizens, business owners etc? If so how has it been communicated?

Themes	Requirements	Example key audit questions/tasks which will be conducted by audit teams
Collection of information relating to performance	**1. <u>Collection of information relating to delivery of improvement objectives</u>** A council <u>must</u> make arrangements for the collection of information which will allow it to assess whether it has met during a financial year its improvement objectives **(section 90(1a))**. In discharging this duty a Council must have regard to any guidance issued by the Department. **(para 37)** Examples include: • Performance indicators; • Qualitative information • Programme progress • Governance enquires • Other relevant sources	This year the Council will have had to assess whether it has delivered /is delivering its 2016-17 improvement objectives. The auditor will need to ascertain the extent to which 2016-17 improvement objectives have or are being achieved. To measure progress and achievement of each improvement objective, the Council should have set targets, indicators, standards and other qualitative information in relation to each of its 2016-17 improvement objectives. To assess progress and assess achievement it is critical that relevant information relating to its improvement objectives was collected. The Council will need to be able to demonstrate to its auditor: • Its arrangements for the collection of information for each of its improvement objectives; • the type of data/information collected in relation to each improvement objective; • the dates from which this data/information was collected; • that the data/information collected enabled the Council to identify and measure progress on each of its improvement objectives; • that senior management are satisfied that the arrangements put in place to collect data/information are satisfactory
	2. <u>Collection of information relating to statutory performance measures</u>	THE LOCAL GOVERNMENT (PERFORMANCE INDICATORS AND STANDARDS) ORDER (NORTHERN IRELAND) 2015 came into effect in September 2015. This remains in place until such times as new legislation is passed by the NI Assembly.

Themes	Requirements	Example key audit questions/tasks which will be conducted by audit teams
Collection of information relating to performance	A Council must make arrangements for the collection of information which will allow it to: • Measure its performance during the financial year in relation to the statutory performance indicators; • Assess whether it has met the statutory performance standards during the year. **(section 90(1b))** In discharging this duty a Council must have regard to any guidance issued by the Department.	1. The Council will need to be able to demonstrate that it has complied with the 2016-17 guidance in relation to the statutory performance indicators and standards 2. For each of the indicators the auditor will need to be able to understand who has the corporate and operational responsibility for the collection of information – a central government department, the Council or both? 3. The auditor will need to be able to understand what information is collected and the process involved for each data set. 4. The auditor will need to be able to understand how the information is reported to the Council, e.g. quarterly to a Committee. 5. The auditor will need to be able to understand the extent to which the information has been independently validated/audited – either by the department with corporate responsibility or the Council's internal auditors? 6. The auditor will ascertain whether the Council has met each of its statutory performance standards during the year? If not the Council will need to demonstrate its rationale for not meeting a standard and what it is doing to rectify any issues as per requirement under **section 89(5)**.

Themes	Requirements	Example key audit questions/tasks which will be conducted by audit teams
Collection of information relating to performance	3. **Collection of information relating to self imposed performance measures** A Council must make arrangements for the collection of information which will allow it to: • Measure its performance during the a financial year by reference to those self imposed performance indicators which are applicable to that year; and • Assess whether it has met during a financial year those self imposed performance standards which are applicable to that year. **Section 90(1c)** In discharging the Section 90 duty a Council must have regard to any guidance issued by the Department.	In 2016-17 the Council should have begun the process of identifying and selecting self imposed indicators and standards to measure the performance of the functions it has chosen to improve and put in place arrangements for the collection of data. Any such data collected would be regarded as baseline data against which future year's data can be compared. This should allow the Council to demonstrate areas of improvement or indentify areas were improvement is required. 1. Can the Council demonstrate the extent to which it has begun the process of identifying and selecting self imposed indicators and standards to measure the performance of the functions it has chosen to improve and put in place arrangements for the collection of data? For any self imposed indicators and standards selected, the Council will need to demonstrate to the auditor its rationale and process for selecting these indicators and standards. 2. Can the Council demonstrate its arrangements put in place in 2016-17 for the collection of data in relation to any self imposed indicators?

Themes	Requirements	Example key audit questions/tasks which will be conducted by audit teams
Use of performance information	1. In relation to the three categories of information that a Council is required to collect, the Council <u>must</u> use this information to compare its performance in exercising the functions to which it relates with: • Its performance in exercising those or similar functions during previous financial years; and • So far as reasonably practicable, the performance of other Councils in exercising those or similar functions during the financial year to which the information relates and during previous financial years. **Section 91 (1)**	For the 2017-18 year the Council should be using 2016-17 baseline data collected in relation to: a) any self imposed standards and indicators; and b) its improvement objectives. **Note that as this is baseline data, no comparison will be possible until next year.** In relation to its statutory performance indicators and standards the Council should be in a position to compare the 2015-16 results, published last year, with the 2016-17 results. This may enable it to identify what areas should be improved. In relation to the comparison of performance with other Councils, it is unlikely that this process has begun until the Councils agree a suite of performance indicators.
		For each of the three distinct areas, (improvement objectives, statutory performance indicators and standards and self imposed indicators and standards) the auditor will need to ascertain how the Council has used the information it has collected to compare its own performance in previous years.
		The auditor will need to ascertain if the Council used the information it has collected in relation to its services and functions to compare with other Councils' performance? Despite the absence of an agreed suite of indicators the Council should still be in a position to compare its statutory performance indicators and standards. If the Council has not yet begun to compare its performance to other Councils the auditor will ascertain the Council's rationale, along with an indication as to when this process is likely to commence, along with the Councils inputs into the wider process.
	2. A council <u>must</u>: (a)Use the information it collects under section 90 to assess whether it could improve its performance in exercising its	The Council will need to be able to demonstrate that it has conducted an assessment of all of the information it has collected under section 90 to enable it to identify areas to improve its performance. The auditor will ascertain what process the Council has undertaken to assess whether it could improve its performance in exercising its functions.

Themes	Requirements	Example key audit questions/tasks which will be conducted by audit teams
	functions; and (b) In light of that assessment, decide what steps it will take with a view to improving its performance in exercising its functions. **Section 91(2)**	The auditor will ascertain what steps the Council taken to improve its performance in any areas identified from its assessment.
	3. In discharging its duty under section 91 has the Council followed the Department's Guidance **Section 91 (3)**	Paragraphs 41 and 42 of the Department's Guidance cover this responsibility and mirror the requirements set out in the Act. If the Council has met these requirements then it has also had regard to the Departments Guidance.
Publication of improvement information	**Section 92 (1,2 &3)** sets out that the Council must make arrangements for the publication of: a) its assessment of its performance during a financial year in: • discharging its duty make to arrangements to secure continuous improvement **(section84)** • in meeting its improvement objectives which are applicable to that year **(section 85)** • by reference to the statutory	This is the first year in which Councils are required to publish self assessments of their performance. There is no template and it is for each Council to determine the format and content of this publication, so long as it complies with and meets the requirements of the Act and the Department's Guidance. For this first year the Council should publish by 30th September 2017 a self assessment of its performance for the 2016-17 financial year, which must include content on the Council's assessment of : • its performance in discharging its general duty to secure continuous improvement in 2016-17; • progression/achievement/outcomes from its 2016-17 improvement objectives; • the results of its 2016-17 statutory performance standards compared with the same standards in the prior year; and • any baseline self imposed standards and indicators for 2016-17 (no comparison required as these are baseline). The content must include detail in relation to what information was collected in 2016-17 and how it is using that information to improve the performance of its functions. The publication should be transparent and meaningful to a lay reader and should be a descriptive assessment supported by data. Where improvement objectives are not being delivered, or are delayed, cancelled etc, or where statutory or self imposed standards have not been met, a transparent publication will include explanations as well as any plans the Council has to rectify this going forward.

Themes	Requirements	Example key audit questions/tasks which will be conducted by audit teams
	performance indicators **(Section 89(1)(a))** and self imposed indicators which are applicable to that year. • In meeting the statutory performance indicators and self imposed indicators which are applicable to that year. b) its assessment of its performance in exercising its functions during a financial year as compared with: • its performance in previous financial years; • so far as is reasonably practicable, the performance during that and previous financial years of other Councils.	The Council will need to support any published improvements and standards with evidence in the form of data and or information to enable the auditor to validate its accuracy.
The Improvement Plan	A council must make arrangements for the publication of a description of the council's plan for discharging the following duties **(section 92(4))**: • Arrangements to secure continuous improvement in the exercise of its functions **(section 84(1))**; • Arrangements to secure achievement of its improvement objectives **(section 85(2))**;	Does the plan contain a general statement outlining the nature of the council's general duty to improve and its link to its community plan along with its improvement objectives for the year? Does the plan set out how and why improvement objectives were chosen? Does the plan set out the evidence, including but not limited to performance indicators and targets, that the council intends to rely upon in order to monitor its delivery of its improvement objectives? If applicable, does the plan set out why any of last year's improvement objectives have been dropped? Does the plan set out the outcomes expected to be achieved?

Themes	Requirements	Example key audit questions/tasks which will be conducted by audit teams
	• Arrangements to exercise its functions so that any applicable statutory performance standards are met **(section 89(5)**.	Does the plan set out what evidence will be used to monitor delivery against each improvement objective?
		Does the plan contain a statement on the consultation process on improvement objectives and any issues that arose from the consultation?
		Does the plan contain information on how stakeholders may propose new improvement objectives during the year?
		Was the plan published as soon as practical after 1 April?
		Is the full extent of information within the plan clear and readily available to all audiences?
		Has the Councils published its planning information in any other ways which facilitate wider engagement e.g. in summary form, in other formats or signposted in other public documents?
		Has the Council made it clear to its citizens and other stakeholders how they can obtain a copy of the 'improvement plan' and or summary, and that they actively seek feedback e.g. signposted on website and social media?

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Improvement audits and assessments of councils in 2017-18 - an overview of the audit framework and approach

Contents

Purpose of the document

1. This document sets out an overview , for councils, of the Local Government Auditor's framework and approach to the audit and assessment of a council's performance improvement responsibilities under Part 12 (section 93 and section 94) of the Local Government (Northern Ireland) Act 2014 (the Act) for 2017-18. It focuses primarily on the fieldwork stage of the improvement audit and assessment.

2. This document is not intended to assist councils with their duties in relation to performance improvement as detailed in Part 12 of the Act, nor set out all of the actions a council should take in order to meet its duties under performance improvement. This role is provided by the Department for Communities (the Department) and is addressed in the Department's *"Guidance for Local Government Performance Improvement 2016 Onwards"* (the Department's guidance).

3. As with all audit work performed by the Local Government Auditor, the improvement audit and assessment programme of work needs to be sufficient, proportionate to the type of body concerned and relevant to the level of any risks identified. The approach outlined in this document only relates to 2017-18 and will change as the framework develops and matures in future years.

Overview of the improvement audit and assessment framework

4. Whilst the audit and the assessment are two separate statutory responsibilities assigned to the Local Government Auditor, the framework and approach has been designed to deliver both elements as a single programme of work and has been constructed with consistency, efficiency and effectiveness in mind. The 'audit work programme' sets out a list of questions/tasks to be performed by auditors at each council and this document is shared with councils in advance each year. It will enable auditors to audit and assess the relevant requirements placed on councils in relation to their performance improvement responsibilities consistently, efficiently and effectively. It will also enable the Local Government Auditor to report her conclusions in one single output, the 'Audit and Assessment Report', to councils and the Department by 30 November 2017. A summary of the information contained in the report, along with any other work performed in relation to the Local Government Auditor's responsibilities under the Act, will be published later in the financial year in an 'Annual Improvement Report'.

5. Auditors are not always able to anticipate all of the documents required to evidence councils' arrangements , or which council staff they will be required to interview. Sharing the 'audit work programme' in advance of the audit should assist councils in preparing for the audit fieldwork. We suggest that councils prepare a file of audit evidence in advance of the fieldwork stage, in order to minimise the need for auditors to gather this evidence independently and thus deliver a more efficient audit. **Appendix 1** sets out some examples of 'core' documentation that may be requested by the auditor. **Appendix 2** sets out a list of potential interviewees.

6. The framework is aligned to the Act and is split into six core themes[1]. These themes relate to the specific statutory requirements placed upon councils by the Act and the Department's guidance:

a. General duty to improve;

b. Improvement objectives;

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[1] Last year there were seven themes. This year the performance indicators and standards theme has been rolled into theme five and theme six.

c. Consultation on improvement duties;

d. The Improvement Plan;

e. Collection of information relating to performance ;and

f. Use and publication of performance information.

7. In this document each of the six themes are split into two main sections; an overview of the main statutory responsibility placed on a council and the associated audit approach for 2017-18. Councils should note that these overviews are only in the relation to the improvement audits and assessments. A council's full statutory responsibilities (and those of the Local Government Auditor) in relation to performance improvement framework are already set out in the Department's guidance and the Act. Therefore, the information in this document should not be used as a substitute to the information contained within these legislative documents.

8. The audit and assessment will focus on these themes and comprise of a set of questions and tasks which auditors will conduct at each council to assess whether it has met its statutory responsibilities and duties as set out in Part 12 of the Act and the extent to which a council has complied with the Department's guidance.

9. The audit and assessment framework and approach is a **compliance based approach** which will:

- enable the Local Government Auditor to meet her responsibilities set out in the Act;
- provide a cost effective audit, tailored to reflect the scale and range of a council's activities and budget.
- reduce the subjectivity of the auditor's assessment of a complex area which is being interpreted in different ways by different councils; and
- maintain auditor independence.

10. Whilst this document highlights and summarises some key elements of both Part 12 of the Act and the Department's guidance, (in order to understand what is expected from an improvement audit and assessment), councils should ensure that they are familiar with the content of the following primary and secondary legislative documents:

- Chapter Four of the Local Government Auditor's *'Local Government Code of Audit Practice 2016'*
- Part 12 of the *'Local Government (Northern Ireland) Act 2014'* (and Part 10 on Community Planning to understand its link to the improvement framework)
- "*Guidance for Local Government Performance Improvement 2016 Onwards*", issued by the Department (LGC 21/2016)
- The *'Local Government (Performance Indicators and Standards) Order (Northern Ireland) 2015'* and its supplementary guidance as background to requirements relating to statutory performance indicators and standards under themes 'e' and 'f' which are set out in paragraph 6 above.

11. Councils are also directed to the Local Government Auditor's *'Statement of Responsibilities'* for additional operational information regarding the improvement audit and assessment.

Theme One: The general duty to improve

Overview

12. Each council is under a general duty to *'make arrangements to secure continuous improvement in the exercise of its functions.'* In discharging this duty a council must have regard in particular to the need to improve the exercise of its functions in terms of:

- strategic effectiveness;
- service quality;
- service availability;
- fairness;
- sustainability;
- efficiency; and
- innovation.

13. The Department's guidance defines improvement as, *'activity that enhances the sustainable quality of life and environment for ratepayers and communities'* and states that it is more than quantifiable gains in service output or efficiency, or in the internal effectiveness of councils.

14. Although there is no duty placed on councils to actually improve, councils are required to put in place arrangements to secure continuous improvement which allows them to effectively understand local needs and priorities, to make best use of their capacity to meet them and to evaluate the impact of their actions.

15. As the scope of improvement will vary between councils over time, continuous improvement does not mean that all services and functions need to carry on improving in measureable terms. Rather, councils should seek to ensure that their general duty to improve remains relevant, the best arrangements for delivering them are in place e.g. by selecting improvement objectives which focus on the main improvement priorities and activities, and they are able to understand and demonstrate the impact on the outcomes for citizens.

16. The Department's guidance states that for a council to successfully discharge its general improvement duty, it should incorporate the seven aspects of improvement into its decision making processes and its assessments of functions and services.

Audit and assessment approach

17. Auditors will ascertain and assess:

- a council's definition of 'improvement';
- which functions it is seeking to improve (along with the rationale for selection); and
- the arrangements being established to secure the general duty of continuous improvement.

18. This section of work will also seek to identify what governance or scrutiny arrangements are in place in relation to performance and assess how effectively they appear to be operating.

Continuous improvement and the link with community planning

19. Whilst the Act defines the duty placed on councils to make arrangements to secure continuous improvement and account for it, it also requires local partners to be involved and co-operate in the delivery of community planning outcomes and to engage with citizens (Part 10).

20. The Act does not place any statutory responsibilities on the Local Government Auditor in relation to Part 10. Nevertheless, the Local Government Auditor will need to establish the links between the requirements placed on a council under Part 12 and its strategic objectives set out in its community plan.

Theme Two: Improvement objectives

Overview

21. Councils are required to set itself improvement objectives for each financial year[2] and make arrangements to secure achievement of those improvement objectives.

22. The Department's guidance sets out how councils should determine their priorities for improvement and identify their objectives. It also sets out that these should be evidence based.

23. Improvement objectives do not need to reflect everything that a council will be doing in the year to improve, but focus on the main areas of activity. They must be framed so as to improve the functions or services the council has selected to improve under its general duty to improve and there should be a link with its community plan. They must also be framed in relation to at least one of the seven aspects identified in paragraph 12 (note that the Act does not define these aspects):

- Strategic effectiveness;
- Service quality;
- Service availability;
- Fairness;
- Sustainability;
- Efficiency; and
- Innovation.

24. To clarify, any single improvement objective must relate to one or more of the seven aspects outlined above. However, there is no requirement on a council to cover all seven aspects in their improvement objectives. There may be some aspects that are not addressed by any of the council's improvement objectives.

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[2] Improvement objectives do not need to be 'new' objectives' and they can be rolled forward from previous years as long as there is a rational for doing so and remain measurable in the new financial year.

25. A council does not need to call its proposals for improvement by the term 'Improvement Objectives'. It can use any title or brand it wishes, provided that the council makes it clear in its publications that its proposals discharge the relevant statutory duty.

26. Each year, a council will set its own improvement objectives which should be based on a thorough understanding of local needs, and its own capacity. The Department's guidance advises that improvement objectives should:

   a. Correspond directly with the council's priorities for improvement (the general duty to improve), and they must ensure that the objectives set relate to improving functions and services to their communities and citizens.

   b. Be formed in part by the statutory performance indicators and standards (see Theme 5)

27. Councils must be able to demonstrate that there is a sound basis for selecting improvement objectives. It is also important that the council can demonstrate that it has had regard to the need to improve in relation to the seven aspects of improvement detailed in the Act (see paragraph 24).

28. The basis for selecting the improvement objectives are set out in the Department's guidance.

29. Having used a range of evidence to select appropriate improvement objectives that reflect community needs and aspirations and take into account the internal organisational and external political environment and their influences, councils should be able to demonstrate that all improvement objectives are:

- **legitimate** – making a demonstrable contribution to at least one or, probably, more than one of the aspects of improvement;
- **clear** – setting out the visible improvement that citizens can expect;
- **robust** – with defined terms of success whether quantitative or qualitative;
- **deliverable** – with established links to individual service programmes and budgets; and
- **demonstrable** – capable of being supported by objective (but not necessarily measured or quantitative) evidence.

30. Once improvement objectives have been approved formally by councils they must then make arrangements to secure achievement of each of the improvement objectives. This may require the introduction of new systems and processes or the use of existing ones. It may also consist of one or more projects or programmes of work which will need to be project managed with appropriate levels of governance or scrutiny.

31. Aligned with this will be the need to monitor and report on the progress of each of improvement objectives (covered later in this document). This will need to be supported by quantitative and qualitative data and evidence.

Audit approach

32. As councils are also under a general duty to make arrangements to secure continuous improvement in the exercise of their functions (see **Theme One**), the Local Government Auditor's overall assessment will not just be limited to the improvement objectives that a council has set itself, but must be seen within the context of a council's broader approach to improvement.

33. Councils will need to provide a strong evidence base that supports the rationale for the selection of the improvement objectives. They will need to demonstrate how the improvement objectives are linked to functions selected under the general duty to improve and to the community plan where applicable. Audit work will also seek to identify what governance or scrutiny arrangements were/are in place and how effectively they operate.

34. A council will need to be able to demonstrate to the auditors that each of the improvement objectives are legitimate, clear, robust, deliverable and demonstrable as per paragraph 30.

35. The auditor will also determine whether any of the Department's statutory performance indicators and standards form part of a council's improvement objectives.

36. Auditors will assess the arrangements that are being established by management to secure the achievement of each of the improvement objectives. This work will include (but will not necessarily be limited to):

a. a review of the systems and processes in place to deliver each improvement objective;

b. an assessment of whether the arrangements in place for each improvement objective are adequately resourced i.e. financial and human resources;

c. whether realistic plans and budgets are in place;

d. whether plans and budgets are effectively project managed with clear lines of accountability to senior management and elected members; and

e. whether risks have been identified and effectively managed.

Theme Three: Consultation on improvement duties

37. The Act requires councils to engage and consult citizens in deciding how to:

- fulfil the general duty to make arrangements to secure continuous improvement; and
- choose its improvement objectives.

38. As this is a requirement, the council will need to retain the evidence of any consultation processes. Good practice would be to include a summary of this in the 'improvement plan' (see **Theme Four**).

39. It is for a council to decide on which consultation model or process to follow, as long as it aims to make the process of consultation:

- open and transparent;
- part of an ongoing dialogue with the communities and areas that they serve;
- as balanced and inclusive as possible; and
- in keeping with its constitution/or standing orders.

40. The Department's guidance recommends that a council should consult the following before setting its improvement objectives:

- citizens and stakeholders;
- local businesses and, where appropriate, potential businesses;
- its statutory and other community planning partners;
- other bodies with whom collaborative working is taking place or is being planned.

41. To achieve the above and to encourage engagement with the process, it may be necessary for a council to work with citizens, community groups, businesses etc. on an ongoing basis to help them understand the process for setting improvement objectives and how they can help play a role in shaping improvement.

Audit approach

42. Councils will need to retain evidence of their consultations and auditors will assess whether a council can demonstrate that both the general duty to improve and its related improvement objectives have been set giving due regard to those consultations. Key areas that will be assessed include (but not necessarily limited to):

    a. the consultation process used and whether this is in line with a council's constitution or standing orders;

    b. who the council consulted with;

    c. the extent to which consultation responses were considered and the out workings of this consideration; and

    d. the extent of any ongoing dialogue throughout the year with stakeholders.

Equality legislation

43. Unlike Great Britain, Northern Ireland does not have a single all encompassing statute, nor do the various different equality related statutes place any specific duties on councils. Nonetheless there should be a consideration of 'equality in relation to the 'Fairness' element that Councils must pay consideration to in setting improvement objectives under the Act.

Theme Four: The 'Improvement Plan'

44. To comply with the Act, a council is expected to publish an 'improvement plan' as soon as 'reasonably practicable' after the start of the financial year to which it relates. The Department's guidance requests councils to publish their plan by the end of June each year. Publication of the plan will allow auditors to commence their core programme of audit work.

45. A council does not need to call the publication an 'improvement plan'. It can use any title or brand it wishes, provided that the text of the document makes it clear that the document discharges the relevant statutory duty. Likewise within the document the council need not use the term 'improvement objectives', provided that the text of the document makes it clear that its proposals discharge the relevant statutory duty.

46. The improvement plan is a description of the council's arrangements to secure its general duty of continuous improvement and its plans to achieve its improvement objectives.

47. Whilst not required by either the Act or the Guidance, for the purposes of transparency the Local Government Auditor considers that a good example of an informative improvement plan should include:

- a general statement outlining the nature of the council's general duty to improve and its link to its community plan along with its improvement objectives for the year;
- an explanation of why the improvement were chosen;
- the outcomes that communities should expect if they are achieved;
- a statement on the process followed in consulting on its general duty to improve and its improvement objectives, along with any issues that arose from the consultation;
- the evidence, including but not limited to performance indicators and targets, that the council intends to rely upon in order to monitor its delivery of its improvement objectives; and

- information on how communities or stakeholders may propose new improvement objectives during the year.

48. Whilst the Act does not require councils to publish information in a particular way or in a particular format, auditors will assess whether the improvement plan is published in a way that is accessible to, and meets the needs of, citizens, partners and stakeholders.

49. In relation to its 'improvement plan' a council can :

- publish information in a single document but be aware that the needs of the various audiences will differ in terms of style and content, although the full extent of information available should be clear and readily available to all audiences;
- publish improvement plans which cover a longer period than one year, provided that they are updated annually;
- use any title or brand, provided that the text makes clear that it discharges the relevant statutory duty;
- include the required content in any other document, such as the Council's corporate plan, or combine it with such a plan ; and
- include a public summary in any other publication, such as a council newsletter.

50. Publication may include using a variety of formats including hard-copy, large print, Braille, CD and electronic publication. It may include providing plans for different audiences, some of which may require more detailed or technical information.

51. Whilst not required by the Act or the Department's guidance councils should publish improvement information in ways which facilitate wider engagement. An example of good practice would be a summary version of the plan. If a council has not produced a summary, auditors will consider whether this is a reasonable decision based upon the accessibility of the full document.

52. If a council chooses to publish a summary, its format and content is for each council to decide, but it should be fair and balanced and provide a general readership with:

- an overview of the council's priorities and improvement objectives;
- a summary of how far they have been met in the past year and an assessment of whether they have improved outcomes for citizens;

- a summary of improvement objectives planned or undertaken in the current year; and
- details of how to obtain further information (for instance, copies of the full plan), how to provide any comments on the council's performance, and how to influence the planning and delivery of a council's services more generally.

53. It is would be considered good practice for a council to make it clear to members of the public how they can obtain a copy of the 'improvement plan' and or summary, and that they actively seek feedback.

Audit approach

54. Auditors will determine:

- The date of publication of the 'improvement plan' and whether this date was reasonably practicable. Where there seems to be unnecessary delay, auditors will consider whether the delay was reasonable;
- whether the format, content and publication of the plan meets the requirements listed in paragraph 45-53 above; and
- whether the 'improvement plan' meets the requirements set out in the Department's guidance.

Theme Five: Collection of information relating to performance

55. Each year, the council is required to collect information which will allow it to:

a. measure and assess its performance in achieving its improvement objectives. They must have regard to the Department's guidance in discharging this duty;

b. measure and assess its performance in achieving the statutory performance indicators and standards; and

c. measure and assess its performance by reference to self imposed performance indicators, in relation to the general duty to improve.

56. In order to measure and assess its performance in relation to its improvement objectives a council will have set its own qualitative and quantitative sources of information which will probably include its own standards and indicators.

Audit approach

57. In relation to its improvement objectives, auditors will ascertain what arrangements exist for the collection of information to enable a council to measure and assess each of its improvement objectives. This will include a review of any systems and processes and controls used to collect, record, review and report the information to management and members. It will also review and assess the governance or scrutiny arrangements in place.

58. Auditors will also assess whether the information collected is relevant to each improvement objective and will enable the council to measure and report improvement and the objective's progress.

59. In relation to the statutory indicators and standards, auditors will ascertain what arrangements exist for the collection of information to enable a council to measure each of its indicators and assess whether standards have been met. This may include a review of any systems, processes and controls used to collect, record, review and report the information to management and members. It will also review and assess the governance or scrutiny arrangements in place.

60. Auditors will ascertain the extent to which the council has identified and selected any self imposed indicators and standards, in relation to the general duty to improve, to measure the performance of its functions and the extent of information collected in 2016-17 in relation to these indicators and standards.

Theme Six: Use and publication of performance information

61. Last year each council was only required to publish information relating to its statutory performance indicators and standards, collected for the 2015-16 financial year, by 30 September 2016. This year councils must use the information they collect to assess their performance in 2016-17 and publish this assessment in a report or reports.

62. Each council must now use the information it has collected to:

- assess the progress of its 2016-17 improvement objectives;
- compare and assess its performance in relation to its statutory performance indicators and standards (2015-16 versus 2016-17)
- assess its 2016-17 performance in relation to any self imposed standards and indicators, in relation to the general duty to improve.

63. Each council must use the information it has collected to assess whether it could improve its performance in exercising its functions and in light of that assessment, decide what steps it will take with a view to improving its performance.

64. Each council must use the information it collects to compare:

a. its performance in exercising those or similar functions during previous financial years; and

b. so far as reasonably practicable, the performance of other councils in exercising those or similar functions.

65. Each council must publish its retrospective 'self assessment' improvement report (or reports) by the end of September 2017. Where possible this must include a council's assessment of its performance during 2016-17 compared to previous financial years and, as far as reasonably practical, with other councils.

66. The content, format and style of the published report (or reports) are for a council to decide. However, the LGA would expect the content to include:

- an assessment of progress against each 2016-17 improvement objective and the extent of any improvement (including any outcomes) to local services or functions;
- a comparison and assessment of its performance in relation to the statutory performance indicators and standards (2015-16 versus 2016-17);
- an assessment of performance in relation to any selected self imposed indicators and standards, in relation to the general duty to improve; and
- in so far as is practicable, the Council's performance should be compared with the performance of other councils.

Audit approach

67. For 2017-18 audit work relating to this theme will focus on:

a. ascertaining when the report (or reports) was published;

b. an assessment of whether the information published complies with the legislation and guidance and whether or not it is meaningful to readers; and

c. performing testing on the completeness and accuracy of the information reported. Any reported improvements will need to be supported by documentary evidence.

68. Auditors will conduct a programme of audit tests to assess:

- what arrangements a council has in place to measure and assess the progress and delivery of its 2016-17 improvement objectives;
- what arrangements a council has in place to measure and assess performance in relation to the statutory indicators and standards;
- what arrangements a council has in place to measure and assess performance in relation to any self imposed indicators and standards, in relation to the general duty to improve;
- the progress of each 2016-17 improvement objective and whether or not each relevant statutory standard has been met for the 2016-17 financial year(along with a comparison to the 2015-16 year);

- whether or not any self imposed standards, in relation to the general duty to improve, have been met;
- whether the council has compared its performance, in so far as is practicable, with the performance of other councils in the exercise of the same or similar functions[3]
- the formal management reporting mechanisms to monitor and assess the progression of improvement objectives, the performance indicators and standards and any self imposed indicators and standards;
- the mechanisms in place to take corrective action if improvement objective progress or statutory and self imposed performance standards are not being achieved; and
- the mechanisms in place to improve its performance in exercising its functions and in light of its assessment what steps are being taken with a view to improving performance.

69. An element of this work will focus on the systems and controls used by the council to collect, record, calculate and review the reporting data. This may include testing of the validity, completeness and accuracy of data.

[3] The LGA anticipates and understands that comparisons in this year may be limited to the comparison of statutory indicators, until such time as the councils and the Department agree a suite of indicators to enable measurement and comparison of similar functions. Audit work this year will ascertain progress being made by each council towards agreeing a suite of indicators.

Formal recommendations and any proposals for improvement arising during the course of the audit and assessment

70. The Act requires the Local Government Auditor, if appropriate, to recommend action that a council should take in order to comply with Part 12 or act in accordance with the Departments guidance about the councils duties under section 92. These are referred to as 'formal recommendations'. Any formal recommendations arising will be reported to councils and the Department within the Audit and Assessment Report.

71. Where a matter arises which is not a requirement of the Act or the Department's guidance, but the Local Government Auditor sees the opportunity for a council to improve its performance improvement arrangements or adopt better practice, then this will be also be communicated to a council through 'proposals for improvement'.

72. If any recommendations or 'proposals for improvement' were made in the prior year, auditors will review and may report on the extent to which these have been implemented.

73. In relation to a published 'Improvement Plan' and a published 'self assessment' of a council's performance, much of the work performed by auditors will focus on good practice, particularly in relation to its content and the transparency of information. For example, where a council's 'Improvement Plan' or 'self assessment' appears too high level, lacks sufficient content or is not easily accessible to stakeholders, the Local Government Auditor may highlight these as 'proposals for improvement' and propose realistic, good practice solutions. Such solutions allow potential opportunities for a council to adopt better practice and are provides an opportunity for the Local Government Auditor to add value to the performance improvement framework.

74. As with any other audit, during the course of the fieldwork any potential formal recommendations or proposals for improvement arising will be discussed with relevant council officers in advance of reporting. There will also be an additional opportunity for senior management to discuss any draft recommendations or proposals for improvement that have arisen and which appear in the draft 'Audit and Assessment' report. Any discussion at this stage will be around the factual accuracy of the recommendation/observation and/or the practicalities around any recommended actions to be taken.

Appendix 1: Sample document request

- Organisation chart
- Constitution
- Standing orders and scheme of delegation
- Annual Governance Statement
- Corporate Plan
- Improvement Plan
- Self Assessment Improvement Report
- Community Strategy / Single Integrated plan
- Financial Plans
- Budget monitoring reports
- Specific plans and budgets related to Improvement objectives
- Monitoring /progress reports relating to improvement objectives
- Service Business Plans
- Corporate engagement/consultation strategy and guidance
- Risk Register
- Executive work programmes
- Any guidance documentation for council staff on improvement plan
- Performance Management Reports
- Committee reports/minutes and papers and any related sub-groups
- Resident and/or stakeholder survey results
- Staff survey results
- Other self-evaluations and/or annual reports

Appendix 2: Sample interview schedule

Sample Interviews

Chief Executive

Head of Performance Improvement (or equivalent)

Other Heads of Service

Lead Officer – specific improvement service(s)/project(s)

Chair of Audit Committee

Committee support officers

Department for
Communities
www.communities-ni.gov.uk

Chief Executive of each District Council
Finance Officer of each District Council
Other Interested Parties

Local Government Policy Division
Finance Branch
Level 4
Causeway Exchange
1-7 Bedford Street
BELFAST
BT2 7EG
Phone: 028 9082 3375
email: jeff.glass@communities-ni.gov.uk

Circular No. LG 13/2017

Our ref: DO1-15-12925

24 May 2017

Dear Sir/Madam

DISTRICT COUNCIL (NORTHERN IRELAND) RATE STATISTICS 2017/2018

I enclose for your information a copy of the District Council (Northern Ireland) Rate Statistics for 2017/2018.

Yours faithfully

J Glass

JEFF GLASS
Local Government Policy Division

Department for Communities
www.communities-ni.gov.uk

DISTRICT COUNCIL (NI) RATE STATISTICS

2017/2018

Under section 3 of the Local Government Finance Act (Northern Ireland) 2011," in each financial year a council shall cause to be submitted to it estimates of the income and expenditure of the council during the next financial year..... and shall fix for the next financial year the amount estimated to be raised by means of rates made by the council."

These spreadheets contain details of the estimates of income and expenditure received from the 11 district councils in compliance with the above legislation.

2017/2018 CALCULATION OF AVERAGE DISTRICT COUNCIL RATES

TABLE 1

District Council	Calculation of Non-Domestic and Domestic District Rates							
	Total Amount to be Raised	Rates Support Grant*	Balance Applied (+/-)	Amount To Be Raised (via District Rate, De-rating and Transferred Functions Grants)	Total Penny Product (GPRP)**	Non-Domestic District Rate	Conversion Factor	Domestic District Rate
Antrim and Newtownabbey	48,423,006	0	-757,000	47,666,006	1,979,191	24.0836	0.014356	0.3457
Armagh, Banbridge and Craigavon	66,312,767	-3,361,586	0	62,951,181	2,532,828	24.8541	0.016530	0.4108
Belfast	154,799,949	0	0	154,799,949	5,875,174	26.3481	0.012142	0.3199
Causeway Coast and Glens	45,250,001	-2,390,519	0	42,859,482	1,750,966	24.4776	0.014576	0.3568
Derry and Strabane	56,163,211	-3,756,990	-450,000	51,956,221	1,781,575	29.1631	0.015592	0.4547
Fermanagh and Omagh	35,091,287	-1,546,350	0	33,544,937	1,619,406	20.7143	0.016351	0.3387
Lisburn and Castlereagh	46,083,430	0	-800,000	45,283,430	2,103,274	21.5300	0.013398	0.2885
Mid and East Antrim	50,309,512	-1,125,248		49,184,264	1,718,827	28.6150	0.014299	0.4092
Mid Ulster	40,288,641	-2,891,400	0	37,397,241	1,588,880	23.5369	0.013283	0.3126
Newry, Mourne and Down	55,881,125	-2,540,040	-987,104	52,353,981	2,277,215	22.9904	0.016059	0.3692
Ards and North Down	46,761,400	0	0	46,761,400	2,156,424	21.6847	0.014198	0.3079
NI TOTAL / ***NI AVERAGE	645,364,329	-17,612,133	-2,994,104	624,758,092	25,383,760	24.6125	0.014280	0.3515

*The Rates Support Grant figures were input by councils in the absence of indicative budget figures for rate setting purposes.

**Total Penny Product is the total of Estimated Rateable and De-rated Penny Products and Derived Penny Product for Transferred Functions Grant (Fixed amount).

***The Average NI Non-Domestic District Rate is calculated by dividing the Total NI Net Amount to be Raised via District Rates by the Total NI Penny Product.
The Average NI Domestic District Rate is calculated by multiplying the Average NI Non-Domestic District Rate by the Average NI Conversion Factor.

2017/2018 CALCULATION OF AVERAGE DISTRICT COUNCIL RATES (cont.) **TABLE 2**

District Council	Penny Product Information				Grants Payable by DFC			Amount Payable by DOF
	Estimated Penny Product (Rateable)	Estimated Penny Product (De-rated)	Derived Penny Product (Transferred Functions Grant) (Fixed Amount)	Total Penny Product	Estimated De-rating Grant	Transferred Functions Grant	Rates Support Grant*	Amount to be Raised via District Rates (Rateable)
Antrim and Newtownabbey	1,846,730	97,460	35,001	1,979,191	2,347,188	842,950	0	44,475,868
Armagh, Banbridge and Craigavon	2,360,800	149,327	22,701	2,532,828	3,711,388	564,213	3,361,586	58,675,580
Belfast	5,674,470	200,704	0	5,875,174	5,288,169	0	0	149,511,780
Causeway Coast and Glens	1,680,100	56,046	14,820	1,750,966	1,371,872	362,758	2,390,519	41,124,852
Derry and Strabane	1,702,780	67,122	11,673	1,781,575	1,957,486	340,421	3,756,990	49,658,315
Fermanagh and Omagh	1,509,520	84,795	25,091	1,619,406	1,756,469	519,743	1,546,350	31,268,725
Lisburn and Castlereagh	1,972,610	112,480	18,184	2,103,274	2,421,694	391,502	0	42,470,234
Mid and East Antrim	1,588,190	101,958	28,679	1,718,827	2,917,528	820,650	1,125,248	45,446,086
Mid Ulster	1,396,190	164,570	28,120	1,588,880	3,873,468	661,858	2,891,400	32,861,916
Newry, Mourne and Down	2,162,310	88,566	26,339	2,277,215	2,036,168	605,544	2,540,040	49,712,269
Ards and North Down	2,077,830	59,734	18,860	2,156,424	1,295,314	408,973	0	45,057,113
NI TOTAL	23,971,530	1,182,762	229,468	25,383,760	28,976,744	5,518,612	17,612,133	590,262,738

** The Rates Support Grant figures were input by councils in the absence of indicative budget figures for rate setting purposes*

RATE STATISTICS 2017/2018

TABLE 3

COMPARISION OF ESTIMATED NET EXPENDITURE ON SERVICES AND OF RATES FIXED FOR 2016/2017 AND 2017/2018

COMPARISON OF ESTIMATED NET EXPENDITURE

District	Net Exp. 2016/2017	Net Exp. 2017/2018	Actual Increase	% Change
Antrim and Newtownabbey	48,506,828	48,423,006	-83,822	-0.17%
Armagh, Banbridge and Craigavon	65,022,226	66,312,767	1,290,541	1.98%
Belfast	153,513,200	154,799,949	1,286,749	0.84%
Causeway Coast and Glens	45,157,179	45,250,001	92,822	0.21%
Derry and Strabane	54,846,217	56,163,211	1,316,994	2.40%
Fermanagh and Omagh	34,081,826	35,091,287	1,009,461	2.96%
Lisburn and Castlereagh	44,103,162	46,083,430	1,980,268	4.49%
Mid and East Antrim	48,930,906	50,309,512	1,378,606	2.82%
Mid Ulster	39,546,205	40,288,641	742,436	1.88%
Newry, Mourne and Down	53,734,580	55,881,125	2,146,545	3.99%
Ards and North Down	45,937,100	46,761,400	824,300	1.79%
NI TOTAL/*NI AVERAGE	633,379,429	645,364,329	11,984,900	1.89%

COMPARISON OF RATES

Non-Domestic Rate				Domestic Rate			
2016/2017	2017/2018	Pence Increase	% Increase	2016/2017	2017/2018	Pence Increase	% Increase
24.2060	24.0836	-0.1224	-0.51%	0.3475	0.3457	-0.0018	-0.52%
24.4252	24.8541	0.4289	1.76%	0.4037	0.4108	0.0071	1.76%
25.8601	26.3481	0.4880	1.89%	0.3140	0.3199	0.0059	1.88%
24.4776	24.4776	0.0000	0.00%	0.3568	0.3568	0.0000	0.00%
28.3811	29.1631	0.7820	2.76%	0.4425	0.4547	0.0122	2.76%
20.1200	20.7143	0.5943	2.95%	0.3290	0.3387	0.0097	2.95%
20.9216	21.5300	0.6084	2.91%	0.2803	0.2885	0.0082	2.93%
27.9666	28.6150	0.6484	2.32%	0.3999	0.4092	0.0093	2.33%
23.1969	23.5369	0.3400	1.47%	0.3081	0.3126	0.0045	1.46%
22.3951	22.9904	0.5953	2.66%	0.3596	0.3692	0.0096	2.67%
21.3113	21.6847	0.3734	1.75%	0.3026	0.3079	0.0053	1.75%
24.1813	24.6125	0.4312	1.78%	0.3453	0.3515	0.0062	1.80%

**The Average NI Non-Domestic District Rate is calculated by dividing the Total NI Net Amount to be Raised via District Rates by the Total NI Penny Product.*

The Average NI Domestic District Rate is calculated by multiplying the Average NI Non-Domestic District Rate by the Average NI Conversion Factor.

POPULATION

MID - YEAR 2015

Home Population by District Council Area

District Council	**Population**
Antrim and Newtownabbey	140,467
Armagh, Banbridge and Craigavon	207,797
Belfast	338,907
Causeway Coast and Glens	143,148
Derry and Strabane	149,473
Fermanagh and Omagh	115,311
Lisburn and Castlereagh	140,205
Mid and East Antrim	137,145
Mid Ulster	144,002
Newry, Mourne and Down	176,369
Ards and North Down	158,797
TOTAL	**1,851,621**

Department for Communities - General Estimates of Rates
2017/2018

Council:- ALL COUNCILS

Services	Estimated Gross Expenditure £	Estimated Gross Income £	Estimated Net Expenditure £	Per Head Population
Leisure and Recreation Services				
Culture and Heritage	38,502,083	3,642,831	34,859,252	18.83
Recreation and Sport	174,711,586	35,230,115	139,481,471	75.33
Tourism	35,904,048	6,695,939	29,208,109	15.77
Community Services	37,416,789	11,426,878	25,989,911	14.04
Environmental Services				
Cemetery, Cremation and Mortuary	10,241,301	4,421,512	5,819,789	3.14
Environmental Health	43,308,898	10,002,297	33,306,601	17.99
Flood Defence and Land Drainage	0	0	0	0.00
Public Conveniences	4,389,423	46,880	4,342,543	2.35
Licensing	3,085,816	1,107,486	1,978,330	1.07
Other Cleaning	37,668,957	307,663	37,361,294	20.18
Waste Collection	94,735,362	10,394,397	84,340,965	45.55
Waste Disposal	70,283,001	1,810,666	68,472,335	36.98
Other Community Assets	5,404,153	1,787,255	3,616,898	1.95
Minor Works	9,754,489	143,800	9,610,689	5.19
Planning and Development Services				
Community Planning	3,164,775	556,518	2,608,257	1.41
Economic Development	33,321,666	9,454,770	23,866,896	12.89
EU Rural Development	1,801,387	1,358,114	443,273	0.24
Urban Regeneration and Community Development	14,595,280	4,020,291	10,574,989	5.71
Planning Policy	17,117,992	9,620,450	7,497,542	4.05
Development Control	8,858,935	5,067,100	3,791,835	2.05
Building Control	16,510,098	11,219,841	5,290,257	2.86
Environment Initiatives	900,152	0	900,152	0.49
Highways and Transport Services				
Off-Street Parking Services	6,255,027	10,159,957	-3,904,930	-2.11
Corporate and Democratic Core				
Democratic Representation and Management	20,703,141	201,858	20,501,283	11.07
Corporate Management	65,175,754	4,003,513	61,172,241	33.04
Other Services				
Trading Services	11,667,324	9,909,026	1,758,298	0.95
Non Distributed Costs	3,685,996	220,347	3,465,649	1.87
Central Services to the Public	11,687,178	6,451,868	5,235,310	2.83
Other Operating Expenditure/Income				
Gains or losses on the repurchase or early resettlement of borrowings	0	0	0	0.00
Bank Interest and Investment Income	12,834,301	325,900	12,508,401	6.76
Pensions interest cost and expected return on pensions assets	0	0	0	0.00
Extraordinary Items	0	0	0	0.00
			0	
Net Operating Expenditure	**793,684,913**	**159,587,272**	**634,097,641**	342.46
Transfers to/from Other Funds				
Capital Fund	12,333,582	0	12,333,582	6.66
Renewal & Repairs Fund	1,966,500	250,000	1,716,500	0.93
Capital Adjustment Account (Formally Capital Financing Reserve)	3,669,626	0	3,669,626	1.98
Pensions Reserve	80,000	0	80,000	0.04
Other	596,020	68,520	527,500	0.28
Sub-Totals	**812,330,641**	**159,905,792**	**652,424,849**	352.35
Deduct Depreciation Charges	-67,924,682	0	-67,924,682	-36.68
Add Minimum Revenue Provision	60,864,163	0	60,864,163	32.87
Totals	**805,270,122**	**159,905,792**	**645,364,330**	348.54

Total Amount to be Raised (c/f)	645,364,330
Reduced by Rates Support Grant*	-17,612,133
+/- Balance Applied	-2,994,104
Amount to be Raised *(via District Rates, De-rating and Transferred Functions Grants)*	624,758,093
Total Penny Product *(from table below)*	25,383,760
Non-Domestic District Rate	24.6125
Council Specific Conversion Factor	0.014280
Domestic District Rate	0.3515

Penny Product Information	
Estimated Penny Product (Rateable)	23,971,530
Estimated Penny Product (De-rated)	1,182,762
Derived Penny Product (Transferred Functions Grant) (Fixed amount)	229,468
Total Penny Product	25,383,760

Grants payable by DFC	
Estimated De-rating Grant (DRG) (De-rating Grant payable by DFC during year will be Estimated PP (De-rated) x Non-domestic District Rate)	28,976,743
Transferred Functions Grant (TFG) *(includes NI Local Government Commissioner for Standards Costs)* *(Derived Penny Product (TFG) x Non-domestic District Rate)*	5,518,609
Rates Support Grant*	17,612,133

Amount payable by DOF	
Amount to be Raised via District Rates (Rateable)	590,262,740

These figures may include roundings.

* *The Rates Support Grant figures were input by councils in the absence of indicative budget figures for rate setting purposes*

Department for Communities - General Estimates of Rates
2017/2018

Council:- ANTRIM AND NEWTOWNABBEY BOROUGH COUNCIL

Services	Estimated Gross Expenditure £	Estimated Gross Income £	Estimated Net Expenditure £	Per Head Population
Leisure and Recreation Services				
Culture and Heritage	3,512,345	737,565	2,774,780	19.75
Recreation and Sport	19,459,301	4,439,178	15,020,123	106.93
Tourism	1,036,883	143,750	893,133	6.36
Community Services	5,143,630	2,159,327	2,984,303	21.25
Environmental Services				
Cemetery, Cremation and Mortuary	1,229,301	508,505	720,796	5.13
Environmental Health	2,472,823	260,600	2,212,223	15.75
Flood Defence and Land Drainage	0	0	0	0.00
Public Conveniences	161,094	0	161,094	1.15
Licensing	238,320	138,500	99,820	0.71
Other Cleaning	2,321,654	0	2,321,654	16.53
Waste Collection	12,760,829	904,925	11,855,904	84.40
Waste Disposal	703,687	500	703,187	5.01
Other Community Assets	513,086	7,200	505,886	3.60
Minor Works	93,515	0	93,515	0.67
Planning and Development Services				
Community Planning	0	0	0	0.00
Economic Development	1,414,003	262,500	1,151,503	8.20
EU Rural Development	0	0	0	0.00
Urban Regeneration and Community Development	0	0	0	0.00
Planning Policy	1,941,977	1,022,000	919,977	6.55
Development Control	0	0	0	0.00
Building Control	1,108,549	853,500	255,049	1.82
Environment Initiatives	0	0	0	0.00
Highways and Transport Services				
Off-Street Parking Services	157,213	87,000	70,213	0.50
Corporate and Democratic Core				
Democratic Representation and Management	1,820,487	0	1,820,487	12.96
Corporate Management	2,500,039	49,000	2,451,039	17.45
Other Services				
Trading Services	0	0	0	0.00
Non Distributed Costs	151,450	0	151,450	1.08
Central Services to the Public	867,802	475,374	392,428	2.79
Other Operating Expenditure/Income				
Gains or losses on the repurchase or early resettlement of borrowings	0	0	0	0.00
Bank Interest and Investment Income	2,900,000	30,000	2,870,000	20.43
Pensions interest cost and expected return on pensions assets	0	0	0	0.00
Extraordinary Items	0	0	0	0.00
Net Operating Expenditure	**62,507,988**	**12,079,424**	**50,428,564**	359.01
Transfers to/from Other Funds				
Capital Fund	0	0	0	0.00
Renewal & Repairs Fund	50,000	0	50,000	0.36
Capital Adjustment Account (Formally Capital Financing Reserve)	-350,000	0	-350,000	-2.49
Pensions Reserve			0	0.00
Other			0	0.00
Sub-Totals	**62,207,988**	**12,079,424**	**50,128,564**	356.87
Deduct Depreciation Charges	-6,641,472	0	-6,641,472	-47.28
Add Minimum Revenue Provision	4,935,914	0	4,935,914	35.14
Totals	**60,502,430**	**12,079,424**	**48,423,006**	344.73

Total Amount to be Raised (c/f)	**48,423,006**
Reduced by Rates Support Grant*	**0**
+/- Balance Applied	**-757,000**
Amount to be Raised *(via District Rates, De-rating and Transferred Functions Grants)*	**47,666,006**
Total Penny Product *(from table below)*	**1,979,191**
Non-Domestic District Rate	**24.0836**
Council Specific Conversion Factor	**0.014356**
Domestic District Rate	**0.3457**

Penny Product Information	
Estimated Penny Product (Rateable)	**1,846,730**
Estimated Penny Product (De-rated)	**97,460**
Derived Penny Product (Transferred Functions Grant) (Fixed amount)	**35,001**
Total Penny Product	**1,979,191**

Grants payable by DFC	
Estimated De-rating Grant (DRG) (De-rating Grant payable by DFC during year will be Estimated PP (De-rated) x Non-domestic District Rate)	**2,347,188**
Transferred Functions Grant (TFG) *(includes NI Local Government Commissioner for Standards Costs)* *(Derived Penny Product (TFG) x Non-domestic District Rate)*	**842,950**
Rates Support Grant	**0**

Amount payable by DOF	
Amount to be Raised via District Rates (Rateable)	**44,475,868**

These figures may include rounding

Department for Communities - General Estimates of Rates
2017/2018

Council:- ARMAGH CITY, BANBRIDGE AND CRAIGAVON BOROUGH COUNCIL

Services	Estimated Gross Expenditure £	Estimated Gross Income £	Estimated Net Expenditure £	Per Head Population
Leisure and Recreation Services				
Culture and Heritage	2,960,161	660,185	2,299,976	11.07
Recreation and Sport	18,430,662	5,385,535	13,045,127	62.78
Tourism	3,642,875	435,453	3,207,422	15.44
Community Services	5,232,629	1,234,836	3,997,793	19.24
Environmental Services				
Cemetery, Cremation and Mortuary	523,086	138,926	384,160	1.85
Environmental Health	3,804,295	816,293	2,988,002	14.38
Flood Defence and Land Drainage	0	0	0	0.00
Public Conveniences	429,319	8,830	420,489	2.02
Licensing	235,953	103,606	132,347	0.64
Other Cleaning	2,499,712	63,312	2,436,400	11.72
Waste Collection	7,593,904	904,280	6,689,624	32.19
Waste Disposal	8,160,436	333,068	7,827,368	37.67
Other Community Assets	1,920,440	513,840	1,406,600	6.77
Minor Works	441,712	0	441,712	2.13
Planning and Development Services				
Community Planning	424,195		424,195	2.04
Economic Development	1,900,830	35,395	1,865,435	8.98
EU Rural Development	517,936	314,392	203,544	0.98
Urban Regeneration and Community Development	1,218,871	36,300	1,182,571	5.69
Planning Policy	2,589,773	1,780,000	809,773	3.90
Development Control	0	0	0	0.00
Building Control	1,654,494	1,181,522	472,972	2.28
Environment Initiatives	214,080	0	214,080	1.03
	0	0	0	
Highways and Transport Services				
Off-Street Parking Services	587,608	769,648	-182,040	-0.88
Corporate and Democratic Core				
Democratic Representation and Management	2,127,050	2,858	2,124,192	10.22
Corporate Management	1,647,416	41,082	1,606,334	7.73
Other Services				
Trading Services	736,519	395,134	341,385	1.64
Non Distributed Costs	40,883	17,608	23,275	0.11
Central Services to the Public	1,185,466	637,483	547,983	2.64
Other Operating Expenditure/Income				
Gains or losses on the repurchase or early resettlement of borrowings	0	0	0	0.00
Bank Interest and Investment Income	0	0	0	0.00
Pensions interest cost and expected return on pensions assets	0	0	0	0.00
Extraordinary Items	0	0	0	0.00
Net Operating Expenditure	**70,720,305**	**15,809,586**	**54,910,719**	264.25
Transfers to/from Other Funds				
Capital Fund	0	0	0	0.00
Renewal & Repairs Fund	0	0	0	0.00
Capital Adjustment Account (Formally Capital Financing Reserve)	0	0	0	0.00
Pensions Reserve	0	0	0	0.00
Other	250,000	0	250,000	1.20
Sub-Totals	**70,970,305**	**15,809,586**	**55,160,719**	265.45
Deduct Depreciation Charges	0	0	0	0.00
Add Minimum Revenue Provision	11,152,048	0	11,152,048	53.67
Totals	**82,122,353**	**15,809,586**	**66,312,767**	319.12

Total Amount to be Raised (c/f)	**66,312,767**
Reduced by Rates Support Grant*	**-3,361,586**
+/- Balance Applied	
Amount to be Raised *(via District Rates, De-rating and Transferred Functions Grants)*	**62,951,181**
Total Penny Product *(from table below)*	**2,532,828**
Non-Domestic District Rate	**24.8541**
Council Specific Conversion Factor	**0.016530**
Domestic District Rate	**0.4108**

Penny Product Information	
Estimated Penny Product (Rateable)	**2,360,800**
Estimated Penny Product (De-rated)	**149,327**
Derived Penny Product (Transferred Functions Grant) (Fixed amount)	**22,701**
Total Penny Product	**2,532,828**

Grants payable by DFC	
Estimated De-rating Grant (DRG) (De-rating Grant payable by DFC during year will be Estimated PP (De-rated) x Non-domestic District Rate)	**3,711,388**
Transferred Functions Grant (TFG) *(includes NI Local Government Commissioner for Standards Costs)* *(Derived Penny Product (TFG) x Non-domestic District Rate)*	**564,213**
Rates Support Grant*	**3,361,586**

Amount payable by DOF	
Amount to be Raised via District Rates (Rateable)	**58,675,580**

These figures may include roundings

** The Rates Support Grant figures were input by councils in the absence of indicative budget figures for rate setting purposes*

Department for Communities - General Estimates of Rates
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Council:- BELFAST CITY COUNCIL

Services	Estimated Gross Expenditure £	Estimated Gross Income £	Estimated Net Expenditure £	Per Head Population
Leisure and Recreation Services				
Culture and Heritage	8,636,075	75,000	8,561,075	25.26
Recreation and Sport	34,060,386	2,900,340	31,160,046	91.94
Tourism	4,843,037	240,570	4,602,467	13.58
Community Services	4,817,395	321,929	4,495,466	13.26
Environmental Services				
Cemetery, Cremation and Mortuary	2,599,182	2,534,340	64,842	0.19
Environmental Health	11,974,279	2,710,380	9,263,899	27.33
Flood Defence and Land Drainage	0	0	0	0.00
Public Conveniences	280,093	2,200	277,893	0.82
Licensing	708,764	347,350	361,414	1.07
Other Cleaning	11,726,402	16,235	11,710,167	34.55
Waste Collection	18,645,843	3,614,667	15,031,176	44.35
Waste Disposal	12,312,152	0	12,312,152	36.33
Other Community Assets	803,820	0	803,820	2.37
Minor Works	5,996,505	0	5,996,505	17.69
Planning and Development Services				
Community Planning	719,435	0	719,435	2.12
Economic Development	9,190,760	2,729,481	6,461,279	19.07
EU Rural Development	0	0	0	0.00
Urban Regeneration and Community Development	6,345,279	1,330,872	5,014,407	14.80
Planning Policy	0	0	0	0.00
Development Control	3,215,983	2,070,000	1,145,983	3.38
Building Control	3,390,643	3,377,600	13,043	0.04
Environment Initiatives	407,718	0	407,718	1.20
Highways and Transport Services				
Off-Street Parking Services	910,469	1,723,749	-813,280	-2.40
Corporate and Democratic Core				
Democratic Representation and Management	3,958,570	148,000	3,810,570	11.24
Corporate Management	33,799,695	3,121,321	30,678,374	90.52
Other Services				
Trading Services	5,143,042	8,977,313	-3,834,271	-11.31
Non Distributed Costs	1,663,474	0	1,663,474	4.91
Central Services to the Public	1,790,320	1,296,921	493,399	1.46
Other Operating Expenditure/Income				
Gains or losses on the repurchase or early resettlement of borrowings	0	0	0	0.00
Bank Interest and Investment Income	0	75,000	-75,000	-0.22
Pensions interest cost and expected return on pensions assets	0	0	0	0.00
Extraordinary Items	0	0	0	0.00
Net Operating Expenditure	**187,939,321**	**37,613,268**	**150,326,053**	443.56
Transfers to/from Other Funds				
Capital Fund	12,183,582	0	12,183,582	35.95
Renewal & Repairs Fund	0	0	0	0.00
Capital Adjustment Account (Formally Capital Financing Reserve)	0	0	0	0.00
Pensions Reserve	0	0	0	0.00
Other	0	0	0	0.00
Sub-Totals	**200,122,903**	**37,613,268**	**162,509,635**	479.51
Deduct Depreciation Charges	-14,278,005	0	-14,278,005	-42.13
Add Minimum Revenue Provision	6,568,319	0	6,568,319	19.38
Totals	**192,413,217**	**37,613,268**	**154,799,949**	456.76

Total Amount to be Raised (c/f)	**154,799,949**
Reduced by Rates Support Grant*	**0**
+/- Balance Applied	**0**
Amount to be Raised *(via District Rates, De-rating and Transferred Functions Grants)*	**154,799,949**
Total Penny Product *(from table below)*	**5,875,174**
Non-Domestic District Rate	**26.3481**
Council Specific Conversion Factor	**0.012142**
Domestic District Rate	**0.3199**

Penny Product Information	
Estimated Penny Product (Rateable)	**5,674,470**
Estimated Penny Product (De-rated)	**200,704**
Derived Penny Product (Transferred Functions Grant) (Fixed amount)	**0**
Total Penny Product	**5,875,174**

Grants payable by DFC	
Estimated De-rating Grant (DRG) (De-rating Grant payable by DFC during year will be Estimated PP (De-rated) x Non-domestic District Rate)	**5,288,169**
Transferred Functions Grant (TFG) *(includes NI Local Government Commissioner for Standards Costs)* *(Derived Penny Product (TFG) x Non-domestic District Rate)*	**0**
Rates Support Grant	**0**

Amount payable by DOF	
Amount to be Raised via District Rates (Rateable)	**149,511,780**

These figures may include roundings

Department for Communities - General Estimates of Rates
2017/2018

Council:- CAUSEWAY COAST AND GLENS BOROUGH COUNCIL

Services	Estimated Gross Expenditure £	Estimated Gross Income £	Estimated Net Expenditure £	Per Head Population
Leisure and Recreation Services				
Culture and Heritage	2,039,683	162,400	1,877,283	13.11
Recreation and Sport	10,441,431	2,374,761	8,066,670	56.35
Tourism	6,369,150	3,491,829	2,877,321	20.10
Community Services	1,347,126	466,734	880,392	6.15
Environmental Services				
Cemetery, Cremation and Mortuary	91,742	113,770	-22,028	-0.15
Environmental Health	3,262,037	782,712	2,479,325	17.32
Flood Defence and Land Drainage			0	0.00
Public Conveniences	547,739	21,500	526,239	3.68
Licensing	705,817	107,050	598,767	4.18
Other Cleaning	2,593,211	50,366	2,542,845	17.76
Waste Collection	7,181,170	909,775	6,271,395	43.81
Waste Disposal	8,113,264	283,500	7,829,764	54.70
Other Community Assets	219,033	111,065	107,968	0.75
Minor Works	301,432	1,000	300,432	2.10
Planning and Development Services				
Community Planning			0	0.00
Economic Development	1,784,745	70,970	1,713,775	11.97
EU Rural Development			0	0.00
Urban Regeneration and Community Development	1,278,412	221,065	1,057,347	7.39
Planning Policy	2,545,295	1,236,000	1,309,295	9.15
Development Control			0	0.00
Building Control	1,551,374	663,100	888,274	6.21
Environment Initiatives	102,174		102,174	0.71
Highways and Transport Services				
Off-Street Parking Services	636,806	1,470,972	-834,166	-5.83
Corporate and Democratic Core				
Democratic Representation and Management	1,642,484	0	1,642,484	11.47
Corporate Management	1,513,984	73,916	1,440,068	10.06
Other Services				
Trading Services	688,775	261,799	426,976	2.98
Non Distributed Costs	21,950	0	21,950	0.15
Central Services to the Public	1,155,552	508,326	647,226	4.52
Other Operating Expenditure/Income				
Gains or losses on the repurchase or early resettlement of borrowings			0	0.00
Bank Interest and Investment Income			0	0.00
Pensions interest cost and expected return on pensions assets			0	0.00
Extraordinary Items			0	0.00
Net Operating Expenditure	**56,134,386**	**13,382,610**	**42,751,776**	298.65
Transfers to/from Other Funds				
Capital Fund			0	0.00
Renewal & Repairs Fund			0	0.00
Capital Adjustment Account (Formally Capital Financing Reserve)			0	0.00
Pensions Reserve			0	0.00
Other			0	0.00
Sub-Totals	**56,134,386**	**13,382,610**	**42,751,776**	298.65
Deduct Depreciation Charges	-7,174,431		-7,174,431	-50.12
Add Minimum Revenue Provision	9,672,656		9,672,656	67.57
Totals	**58,632,611**	**13,382,610**	**45,250,001**	316.11

Total Amount to be Raised (c/f)	**45,250,001**
Reduced by Rates Support Grant*	-2,390,519
+/- Balance Applied	
Amount to be Raised *(via District Rates, De-rating and Transferred Functions Grants)*	**42,859,482**
Total Penny Product *(from table below)*	1,750,966
Non-Domestic District Rate	**24.4776**
Council Specific Conversion Factor	0.014576
Domestic District Rate	**0.3568**

Penny Product Information	
Estimated Penny Product (Rateable)	1,680,100
Estimated Penny Product (De-rated)	56,046
Derived Penny Product (Transferred Functions Grant) (Fixed amount)	14,820
Total Penny Product	**1,750,966**

Grants payable by DFC	
Estimated De-rating Grant (DRG) (De-rating Grant payable by DFC during year will be Estimated PP (De-rated) x Non-domestic District Rate)	1,371,872
Transferred Functions Grant (TFG) *(includes NI Local Government Commissioner for Standards Costs)* *(Derived Penny Product (TFG) x Non-domestic District Rate)*	362,758
Rates Support Grant*	2,390,519

Amount payable by DOF	
Amount to be Raised via District Rates (Rateable)	**41,124,852**

These figures may include roundings

** The Rates Support Grant figures were input by councils in the absence of indicative budget figures for rate setting purposes*

Department for Communities - General Estimates of Rates
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Council:- DERRY CITY AND STRABANE DISTRICT COUNCIL

Services	Estimated Gross Expenditure £	Estimated Gross Income £	Estimated Net Expenditure £	Per Head Population
Leisure and Recreation Services				
Culture and Heritage	5,899,500	285,500	5,614,000	37.56
Recreation and Sport	14,096,819	2,623,100	11,473,719	76.76
Tourism	3,582,900	141,400	3,441,500	23.02
Community Services	3,340,887	1,289,588	2,051,299	13.72
Environmental Services				
Cemetery, Cremation and Mortuary	1,847,900	151,200	1,696,700	11.35
Environmental Health	2,623,600	276,039	2,347,561	15.71
Flood Defence and Land Drainage	0	0	0	0.00
Public Conveniences	190,455	0	190,455	1.27
Licensing	104,980	60,000	44,980	0.30
Other Cleaning	4,142,700	106,500	4,036,200	27.00
Waste Collection	5,876,600	268,000	5,608,600	37.52
Waste Disposal	6,971,300	0	6,971,300	46.64
Other Community Assets	0	0	0	0.00
Minor Works	886,700	123,000	763,700	5.11
Planning and Development Services				
Community Planning	540,900	539,000	1,900	0.01
Economic Development	3,407,500	1,951,700	1,455,800	9.74
EU Rural Development	0	0	0	0.00
Urban Regeneration and Community Development	230,200	0	230,200	1.54
Planning Policy	648,350	0	648,350	4.34
Development Control	1,439,650	909,100	530,550	3.55
Building Control	1,112,100	649,000	463,100	3.10
Environment Initiatives	0	0	0	0.00
Highways and Transport Services				
Off-Street Parking Services	718,700	1,273,000	-554,300	-3.71
Corporate and Democratic Core				
Democratic Representation and Management	1,862,300	0	1,862,300	12.46
Corporate Management	2,057,000	14,200	2,042,800	13.67
Other Services				
Trading Services	4,094,300	8,000	4,086,300	27.34
Non Distributed Costs	529,020	43,712	485,308	3.25
Central Services to the Public	1,233,833	756,813	477,020	3.19
Other Operating Expenditure/Income				
Gains or losses on the repurchase or early resettlement of borrowings	0	0	0	0.00
Bank Interest and Investment Income	2,640,539	20,000	2,620,539	17.53
Pensions interest cost and expected return on pensions assets	0	0	0	0.00
Extraordinary Items	0	0	0	0.00
Net Operating Expenditure	**70,078,733**	**11,488,852**	**58,589,881**	391.98
Transfers to/from Other Funds				
Capital Fund			0	0.00
Renewal & Repairs Fund			0	0.00
Capital Adjustment Account (Formally Capital Financing Reserve)			0	0.00
Pensions Reserve			0	0.00
Other			0	0.00
Sub-Totals	**70,078,733**	**11,488,852**	**58,589,881**	391.98
Deduct Depreciation Charges	-8,513,800		-8,513,800	-56.96
Add Minimum Revenue Provision	6,087,130		6,087,130	40.72
Totals	**67,652,063**	**11,488,852**	**56,163,211**	375.74

Total Amount to be Raised (c/f)	**56,163,211**
Reduced by Rates Support Grant*	**-3,756,990**
+/- Balance Applied	**-450,000**
Amount to be Raised *(via District Rates, De-rating and Transferred Functions Grants)*	**51,956,221**
Total Penny Product *(from table below)*	**1,781,575**
Non-Domestic District Rate	**29.1631**
Council Specific Conversion Factor	**0.015592**
Domestic District Rate	**0.4547**

Penny Product Information	
Estimated Penny Product (Rateable)	**1,702,780**
Estimated Penny Product (De-rated)	**67,122**
Derived Penny Product (Transferred Functions Grant) (Fixed amount)	**11,673**
Total Penny Product	**1,781,575**

Grants payable by DFC	
Estimated De-rating Grant (DRG) (De-rating Grant payable by DFC during year will be Estimated PP (De-rated) x Non-domestic District Rate)	**1,957,486**
Transferred Functions Grant (TFG) *(includes NI Local Government Commissioner for Standards Costs)* *(Derived Penny Product (TFG) x Non-domestic District Rate)*	**340,421**
Rates Support Grant*	**3,756,990**

Amount payable by DOF	
Amount to be Raised via District Rates (Rateable)	**49,658,315**

These figures may include roundings

** The Rates Support Grant figures were input by councils in the absence of indicative budget figures for rate setting purposes*

Department for Communities - General Estimates of Rates
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Council:- FERMANAGH AND OMAGH DISTRICT COUNCIL

Services	Estimated Gross Expenditure £	Estimated Gross Income £	Estimated Net Expenditure £	Per Head Population
Leisure and Recreation Services				
Culture and Heritage	2,543,796	393,350	2,150,446	18.65
Recreation and Sport	10,518,832	2,321,515	8,197,317	71.09
Tourism	1,908,033	436,140	1,471,893	12.76
Community Services	1,206,837	211,080	995,757	8.64
Environmental Services				
Cemetery, Cremation and Mortuary	382,652	30,000	352,652	3.06
Environmental Health	3,229,129	1,316,300	1,912,829	16.59
Flood Defence and Land Drainage	0	0	0	0.00
Public Conveniences	757,958	0	757,958	6.57
Licensing	173,921	54,150	119,771	1.04
Other Cleaning	1,874,961	5,100	1,869,861	16.22
Waste Collection	4,906,431	295,682	4,610,749	39.99
Waste Disposal	5,987,413	86,148	5,901,265	51.18
Other Community Assets	954,858	106,500	848,358	7.36
Minor Works	500,016	4,000	496,016	4.30
Planning and Development Services				
Community Planning	277,636	0	277,636	2.41
Economic Development	2,162,074	711,788	1,450,286	12.58
EU Rural Development	387,411	298,911	88,500	0.77
Urban Regeneration and Community Development	3,408,512	2,140,554	1,267,958	11.00
Planning Policy	0	0	0	0.00
Development Control	2,415,102	1,110,000	1,305,102	11.32
Building Control	1,456,105	668,869	787,236	6.83
Environment Initiatives	176,180	0	176,180	1.53
Highways and Transport Services				
Off-Street Parking Services	677,740	931,188	-253,448	-2.20
Corporate and Democratic Core				
Democratic Representation and Management	1,296,495	1,000	1,295,495	11.23
Corporate Management	1,761,316	0	1,761,316	15.27
Other Services				
Trading Services	0	0	0	0.00
Non Distributed Costs	0	0	0	0.00
Central Services to the Public	963,535	579,602	383,933	3.33
Other Operating Expenditure/Income				
Gains or losses on the repurchase or early resettlement of borrowings	0	0	0	0.00
Bank Interest and Investment Income	0	20,000	-20,000	-0.17
Pensions interest cost and expected return on pensions assets	0	0	0	0.00
Extraordinary Items			0	0.00
Net Operating Expenditure	**49,926,944**	**11,721,877**	**38,205,067**	331.32
Transfers to/from Other Funds				
Capital Fund	0	0	0	0.00
Renewal & Repairs Fund	726,500	250,000	476,500	4.13
Capital Adjustment Account (Formally Capital Financing Reserve)	640,000	0	640,000	5.55
Pensions Reserve	0	0	0	0.00
Other	0	0	0	0.00
Sub-Totals	**51,293,444**	**11,971,877**	**39,321,567**	341.00
Deduct Depreciation Charges	-6,330,280		-6,330,280	-54.90
Add Minimum Revenue Provision	2,100,000		2,100,000	18.21
Totals	**47,063,164**	**11,971,877**	**35,091,287**	304.32

Total Amount to be Raised (c/f)	35,091,287
Reduced by Rates Support Grant*	-1,546,350
+/- Balance Applied	
Amount to be Raised *(via District Rates, De-rating and Transferred Functions Grants)*	33,544,937
Total Penny Product *(from table below)*	1,619,406
Non-Domestic District Rate	20.7143
Council Specific Conversion Factor	0.016351
Domestic District Rate	0.3387

Penny Product Information	
Estimated Penny Product (Rateable)	1,509,520
Estimated Penny Product (De-rated)	84,795
Derived Penny Product (Transferred Functions Grant) (Fixed amount)	25,091
Total Penny Product	1,619,406

Grants payable by DFC	
Estimated De-rating Grant (DRG) (De-rating Grant payable by DFC during year will be Estimated PP (De-rated) x Non-domestic District Rate)	1,756,469
Transferred Functions Grant (TFG) *(includes NI Local Government Commissioner for Standards Costs)* *(Derived Penny Product (TFG) x Non-domestic District Rate)*	519,743
Rates Support Grant*	1,546,350

Amount payable by DOF	
Amount to be Raised via District Rates (Rateable)	31,268,725

These figures may include roundings

** The Rates Support Grant figures were input by councils in the absence of indicative budget figures for rate setting purposes*

Department for Communities - General Estimates of Rates
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Council:- LISBURN AND CASTLEREAGH CITY COUNCIL

Services	Estimated Gross Expenditure £	Estimated Gross Income £	Estimated Net Expenditure £	Per Head Population
Leisure and Recreation Services				
Culture and Heritage	3,522,850	428,600	3,094,250	22.07
Recreation and Sport	20,212,169	6,020,250	14,191,919	101.22
Tourism	1,325,587	42,800	1,282,787	9.15
Community Services	3,648,777	1,641,430	2,007,347	14.32
Environmental Services				
Cemetery, Cremation and Mortuary	547,266	289,000	258,266	1.84
Environmental Health	2,777,217	720,640	2,056,577	14.67
Flood Defence and Land Drainage			0	0.00
Public Conveniences	32,178		32,178	0.23
Licensing	114,420	35,670	78,750	0.56
Other Cleaning	2,242,289	650	2,241,639	15.99
Waste Collection	5,298,090	2,750	5,295,340	37.77
Waste Disposal	7,513,709	635,850	6,877,859	49.06
Other Community Assets		4,750	-4,750	-0.03
Minor Works	117,150		117,150	0.84
Planning and Development Services				
Community Planning	130,120		130,120	0.93
Economic Development	3,553,934	2,059,470	1,494,464	10.66
EU Rural Development			0	0.00
Urban Regeneration and Community Development	1,181,790	285,000	896,790	6.40
Planning Policy	2,530,570	1,510,000	1,020,570	7.28
Development Control			0	0.00
Building Control	1,725,550	1,105,000	620,550	4.43
Environment Initiatives			0	0.00
Highways and Transport Services				
Off-Street Parking Services	420,870	690,000	-269,130	-1.92
Corporate and Democratic Core				
Democratic Representation and Management	1,396,670	50,000	1,346,670	9.61
Corporate Management	2,867,555	23,548	2,844,007	20.28
Other Services				
Trading Services	44,280	44,000	280	0.00
Non Distributed Costs	42,020		42,020	0.30
Central Services to the Public	699,210	479,130	220,080	1.57
Other Operating Expenditure/Income				
Gains or losses on the repurchase or early resettlement of borrowings			0	0.00
Bank Interest and Investment Income	15,000	120,000	-105,000	-0.75
Pensions interest cost and expected return on pensions assets			0	0.00
Extraordinary Items			0	0.00
Net Operating Expenditure	**61,959,271**	**16,188,538**	**45,770,733**	326.46
Transfers to/from Other Funds				
Capital Fund			0	0.00
Renewal & Repairs Fund	920,000		920,000	6.56
Capital Adjustment Account (Formally Capital Financing Reserve)			0	0.00
Pensions Reserve			0	0.00
Other	68,520	68,520	0	0.00
Sub-Totals	**62,947,791**	**16,257,058**	**46,690,733**	333.02
Deduct Depreciation Charges	-5,021,654		-5,021,654	-35.82
Add Minimum Revenue Provision	4,414,351		4,414,351	31.48
Totals	**62,340,488**	**16,257,058**	**46,083,430**	328.69

Total Amount to be Raised (c/f)	**46,083,430**
Reduced by Rates Support Grant*	
+/- Balance Applied	**-800,000**
Amount to be Raised *(via District Rates, De-rating and Transferred Functions Grants)*	**45,283,430**
Total Penny Product *(from table below)*	**2,103,274**
Non-Domestic District Rate	**21.5300**
Council Specific Conversion Factor	**0.013398**
Domestic District Rate	**0.2885**

Penny Product Information	
Estimated Penny Product (Rateable)	**1,972,610**
Estimated Penny Product (De-rated)	**112,480**
Derived Penny Product (Transferred Functions Grant) (Fixed amount)	**18,184**
Total Penny Product	**2,103,274**

Grants payable by DFC	
Estimated De-rating Grant (DRG) (De-rating Grant payable by DFC during year will be Estimated PP (De-rated) x Non-domestic District Rate)	**2,421,694**
Transferred Functions Grant (TFG) *(includes NI Local Government Commissioner for Standards Costs)* *(Derived Penny Product (TFG) x Non-domestic District Rate)*	**391,500**
Rates Support Grant	**0**

Amount payable by DOF	
Amount to be Raised via District Rates (Rateable)	**42,470,235**

These figures may include rounding.

Department for Communities - General Estimates of Rates
2017/2018

Council:- MID AND EAST ANTRIM BOROUGH COUNCIL

Services	Estimated Gross Expenditure £	Estimated Gross Income £	Estimated Net Expenditure £	Per Head Population
Leisure and Recreation Services				
Culture and Heritage	2,589,867	132,810	2,457,057	17.92
Recreation and Sport	15,253,484	2,567,025	12,686,459	92.50
Tourism	4,412,794	880,320	3,532,474	25.76
Community Services	3,019,765	683,441	2,336,324	17.04
Environmental Services				
Cemetery, Cremation and Mortuary	1,169,870	265,861	904,009	6.59
Environmental Health	3,984,728	1,610,232	2,374,496	17.31
Flood Defence and Land Drainage			0	0.00
Public Conveniences	521,383	3,100	518,283	3.78
Licensing	0	0	0	0.00
Other Cleaning	2,540,137	45,000	2,495,137	18.19
Waste Collection	7,418,125	797,768	6,620,357	48.27
Waste Disposal	5,949,113	315,100	5,634,013	41.08
Other Community Assets	31,016		31,016	0.23
Minor Works	369,751	15,800	353,951	2.58
Planning and Development Services				
Community Planning	390,313	0	390,313	2.85
Economic Development	3,400,047	384,786	3,015,261	21.99
EU Rural Development	263,629	212,500	51,129	0.37
Urban Regeneration and Community Development	41,016		41,016	0.30
Planning Policy	2,213,559	1,058,230	1,155,329	8.42
Development Control			0	0.00
Building Control	1,478,239	602,000	876,239	6.39
Environment Initiatives			0	0.00
Highways and Transport Services				
Off-Street Parking Services	799,196	1,208,000	-408,804	-2.98
Corporate and Democratic Core				
Democratic Representation and Management	2,110,136		2,110,136	15.39
Corporate Management	3,371,870	455,530	2,916,340	21.26
Other Services				
Trading Services	334,801	82,000	252,801	1.84
Non Distributed Costs	20,500		20,500	0.15
Central Services to the Public	1,191,178	333,225	857,953	6.26
Other Operating Expenditure/Income				
Gains or losses on the repurchase or early resettlement of borrowings			0	0.00
Bank Interest and Investment Income			0	0.00
Pensions interest cost and expected return on pensions assets			0	0.00
Extraordinary Items			0	0.00
Net Operating Expenditure	**62,874,517**	**11,652,728**	**51,221,789**	373.49
Transfers to/from Other Funds				
Capital Fund	150,000		150,000	1.09
Renewal & Repairs Fund			0	0.00
Capital Adjustment Account (Formally Capital Financing Reserve)	3,379,626		3,379,626	24.64
Pensions Reserve			0	0.00
Other			0	0.00
Sub-Totals	**66,404,143**	**11,652,728**	**54,751,415**	399.22
Deduct Depreciation Charges	-8,085,640		-8,085,640	-58.96
Add Minimum Revenue Provision	3,643,737		3,643,737	26.57
Totals	**61,962,240**	**11,652,728**	**50,309,512**	366.83

Total Amount to be Raised (c/f)	50,309,512
Reduced by Rates Support Grant*	-1,125,248
+/- Balance Applied	
Amount to be Raised *(via District Rates, De-rating and Transferred Functions Grants)*	49,184,264
Total Penny Product *(from table below)*	1,718,827
Non-Domestic District Rate	28.6150
Council Specific Conversion Factor	0.014299
Domestic District Rate	0.4092

Penny Product Information	
Estimated Penny Product (Rateable)	1,588,190
Estimated Penny Product (De-rated)	101,958
Derived Penny Product (Transferred Functions Grant) (Fixed amount)	28,679
Total Penny Product	1,718,827

Grants payable by DFC	
Estimated De-rating Grant (DRG) (De-rating Grant payable by DFC during year will be Estimated PP (De-rated) x Non-domestic District Rate)	2,917,528
Transferred Functions Grant (TFG) *(includes NI Local Government Commissioner for Standards Costs)* *(Derived Penny Product (TFG) x Non-domestic District Rate)*	820,650
Rates Support Grant*	1,125,248

Amount payable by DOF	
Amount to be Raised via District Rates (Rateable)	45,446,086

These figures may include roundings

** The Rates Support Grant figures were input by councils in the absence of indicative budget figures for rate setting purposes*

Department for Communities - General Estimates of Rates
2017/2018

Council:- MID ULSTER DISTRICT COUNCIL

Services	Estimated Gross Expenditure £	Estimated Gross Income £	Estimated Net Expenditure £	Per Head Population
Leisure and Recreation Services				
Culture and Heritage	3,126,948	367,305	2,759,643	19.16
Recreation and Sport	11,748,443	2,151,595	9,596,848	66.64
Tourism	1,344,429	94,350	1,250,079	8.68
Community Services	2,760,503	871,508	1,888,995	13.12
Environmental Services				
Cemetery, Cremation and Mortuary	362,589	21,910	340,679	2.37
Environmental Health	3,271,724	501,901	2,769,823	19.23
Flood Defence and Land Drainage			0	0.00
Public Conveniences	533,353	200	533,153	3.70
Licensing	20,873	69,350	-48,477	-0.34
Other Cleaning	2,689,852	11,000	2,678,852	18.60
Waste Collection	5,622,061	687,500	4,934,561	34.27
Waste Disposal	8,547,161	49,000	8,498,161	59.01
Other Community Assets	1,600		1,600	0.01
Minor Works	484,852		484,852	3.37
Planning and Development Services				
Community Planning	0	0	0	0.00
Economic Development	2,359,381	326,449	2,032,932	14.12
EU Rural Development	0	0	0	0.00
Urban Regeneration and Community Development	0	0	0	0.00
Planning Policy	2,119,056	1,515,000	604,056	4.19
Development Control	0	0	0	0.00
Building Control	1,143,978	880,650	263,328	1.83
Environment Initiatives	0	0	0	0.00
Highways and Transport Services				
Off-Street Parking Services	429,900	425,000	4,900	0.03
Corporate and Democratic Core				
Democratic Representation and Management	1,597,752	0	1,597,752	11.10
Corporate Management	620,378	9,600	610,778	4.24
Other Services				
Trading Services	0	0	0	0.00
Non Distributed Costs	0	0	0	0.00
Central Services to the Public	319,798	159,953	159,845	1.11
Other Operating Expenditure/Income				
Gains or losses on the repurchase or early resettlement of borrowings	0	0	0	0.00
Bank Interest and Investment Income	351,209	0	351,209	2.44
Pensions interest cost and expected return on pensions assets	0	0	0	0.00
Extraordinary Items	0	0	0	0.00
Net Operating Expenditure	**49,455,840**	**8,142,271**	**41,313,569**	286.90
Transfers to/from Other Funds				
Capital Fund			0	0.00
Renewal & Repairs Fund			0	0.00
Capital Adjustment Account (Formally Capital Financing Reserve)			0	0.00
Pensions Reserve			0	0.00
Other			0	0.00
Sub-Totals	**49,455,840**	**8,142,271**	**41,313,569**	286.90
Deduct Depreciation Charges	-5,010,600	0	-5,010,600	-34.80
Add Minimum Revenue Provision	3,985,673	0	3,985,673	27.68
Totals	**48,430,913**	**8,142,271**	**40,288,642**	279.78

Total Amount to be Raised (c/f)	40,288,642
Reduced by Rates Support Grant*	-2,891,400
+/- Balance Applied	
Amount to be Raised *(via District Rates, De-rating and Transferred Functions Grants)*	37,397,242
Total Penny Product *(from table below)*	1,588,880
Non-Domestic District Rate	23.5369
Council Specific Conversion Factor	0.013283
Domestic District Rate	0.3126

Penny Product Information	
Estimated Penny Product (Rateable)	1,396,190
Estimated Penny Product (De-rated)	164,570
Derived Penny Product (Transferred Functions Grant) (Fixed amount)	28,120
Total Penny Product	1,588,880

Grants payable by DFC	
Estimated De-rating Grant (DRG) (De-rating Grant payable by DFC during year will be Estimated PP (De-rated) x Non-domestic District Rate)	3,873,468
Transferred Functions Grant (TFG) *(includes NI Local Government Commissioner for Standards Costs)* *(Derived Penny Product (TFG) x Non-domestic District Rate)*	661,858
Rates Support Grant*	2,891,400

Amount payable by DOF	
Amount to be Raised via District Rates (Rateable)	32,861,917

These figures may include roundings

** The Rates Support Grant figures were input by councils in the absence of indicative budget figures for rate setting purposes*

Department for Communities - General Estimates of Rates
2017/2018

Council:- NEWRY, MOURNE AND DOWN DISTRICT COUNCIL

Services	Estimated Gross Expenditure £	Estimated Gross Income £	Estimated Net Expenditure £	Per Head Population
Leisure and Recreation Services				
Culture and Heritage	2,825,258	248,516	2,576,742	14.61
Recreation and Sport	10,088,659	2,262,516	7,826,143	44.37
Tourism	4,035,360	270,727	3,764,633	21.35
Community Services	3,425,740	837,505	2,588,235	14.68
Environmental Services				
Cemetery, Cremation and Mortuary	628,413	36,000	592,413	3.36
Environmental Health	3,692,766	379,600	3,313,166	18.79
Flood Defence and Land Drainage			0	0.00
Public Conveniences	291,351	3,850	287,501	1.63
Licensing	590,668	115,710	474,958	2.69
Other Cleaning	3,268,339	0	3,268,339	18.53
Waste Collection	13,883,209	804,850	13,078,359	74.15
Waste Disposal	511,566		511,566	2.90
Other Community Assets			0	0.00
Minor Works	486,256		486,256	2.76
Planning and Development Services				
Community Planning	498,276	17,518	480,758	2.73
Economic Development	2,756,392	760,031	1,996,361	11.32
EU Rural Development	397,711	390,611	7,100	0.04
Urban Regeneration and Community Development			0	0.00
Planning Policy	2,409,112	1,499,220	909,892	5.16
Development Control			0	0.00
Building Control	1,889,066	1,093,600	795,466	4.51
Environment Initiatives			0	0.00
Highways and Transport Services				
Off-Street Parking Services	525,725	600,000	-74,275	-0.42
Corporate and Democratic Core				
Democratic Representation and Management	1,735,297		1,735,297	9.84
Corporate Management	761,101	29,116	731,985	4.15
Other Services				
Trading Services	283,907	72,380	211,527	1.20
Non Distributed Costs	1,105,799	77,427	1,028,372	5.83
Central Services to the Public	1,337,384	652,541	684,843	3.88
Other Operating Expenditure/Income				
Gains or losses on the repurchase or early resettlement of borrowings			0	0.00
Bank Interest and Investment Income	3,924,853		3,924,853	22.25
Pensions interest cost and expected return on pensions assets			0	0.00
Extraordinary Items			0	0.00
Net Operating Expenditure	**61,352,208**	**10,151,718**	**51,200,490**	290.30
Transfers to/from Other Funds				
Capital Fund			0	0.00
Renewal & Repairs Fund			0	0.00
Capital Adjustment Account (Formally Capital Financing Reserve)			0	0.00
Pensions Reserve			0	0.00
Other			0	0.00
Sub-Totals	**61,352,208**	**10,151,718**	**51,200,490**	290.30
Deduct Depreciation Charges			0	0.00
Add Minimum Revenue Provision	4,680,635		4,680,635	26.54
Totals	**66,032,843**	**10,151,718**	**55,881,125**	316.84

Total Amount to be Raised (c/f)	55,881,125
Reduced by Rates Support Grant*	-2,540,040
+/- Balance Applied	-987,104
Amount to be Raised *(via District Rates, De-rating and Transferred Functions Grants)*	52,353,981
Total Penny Product *(from table below)*	2,277,215
Non-Domestic District Rate	22.9904
Council Specific Conversion Factor	0.016059
Domestic District Rate	0.3692

Penny Product Information	
Estimated Penny Product (Rateable)	2,162,310
Estimated Penny Product (De-rated)	88,566
Derived Penny Product (Transferred Functions Grant) (Fixed amount)	26,339
Total Penny Product	2,277,215

Grants payable by DFC	
Estimated De-rating Grant (DRG) (De-rating Grant payable by DFC during year will be Estimated PP (De-rated) x Non-domestic District Rate)	2,036,168
Transferred Functions Grant (TFG) *(includes NI Local Government Commissioner for Standards Costs)* *(Derived Penny Product (TFG) x Non-domestic District Rate)*	605,544
Rates Support Grant*	2,540,040

Amount payable by DOF	
Amount to be Raised via District Rates (Rateable)	49,712,268

These figures may include roundings.

** The Rates Support Grant figures were input by councils in the absence of indicative budget figures for rate setting purposes.*

Department for Communities - General Estimates of Rates
2017/2018

Council:- ARDS AND NORTH DOWN BOROUGH COUNCIL

Services	Estimated Gross Expenditure £	Estimated Gross Income £	Estimated Net Expenditure £	Per Head Population
Leisure and Recreation Services				
Culture and Heritage	845,600	151,600	694,000	4.37
Recreation and Sport	10,401,400	2,184,300	8,217,100	51.75
Tourism	3,403,000	518,600	2,884,400	18.16
Community Services	3,473,500	1,709,500	1,764,000	11.11
Environmental Services				
Cemetery, Cremation and Mortuary	859,300	332,000	527,300	3.32
Environmental Health	2,216,300	627,600	1,588,700	10.00
Flood Defence and Land Drainage	0	0	0	0.00
Public Conveniences	644,500	7,200	637,300	4.01
Licensing	192,100	76,100	116,000	0.73
Other Cleaning	1,769,700	9,500	1,760,200	11.08
Waste Collection	5,549,100	1,204,200	4,344,900	27.36
Waste Disposal	5,513,200	107,500	5,405,700	34.04
Other Community Assets	960,300	1,043,900	-83,600	-0.53
Minor Works	76,600	0	76,600	0.48
Planning and Development Services				
Community Planning	183,900	0	183,900	1.16
Economic Development	1,392,000	162,200	1,229,800	7.74
EU Rural Development	234,700	141,700	93,000	0.59
Urban Regeneration and Community Development	891,200	6,500	884,700	5.57
Planning Policy	120,300	0	120,300	0.76
Development Control	1,788,200	978,000	810,200	5.10
Building Control	0	145,000	-145,000	-0.91
Environment Initiatives	0	0	0	0.00
Highways and Transport Services				
Off-Street Parking Services	390,800	981,400	-590,600	-3.72
Corporate and Democratic Core				
Democratic Representation and Management	1,155,900	0	1,155,900	7.28
Corporate Management	14,275,400	186,200	14,089,200	88.72
Other Services				
Trading Services	341,700	68,400	273,300	1.72
Non Distributed Costs	110,900	81,600	29,300	0.18
Central Services to the Public	943,100	572,500	370,600	2.33
Other Operating Expenditure/Income				
Gains or losses on the repurchase or early resettlement of borrowings			0	0.00
Bank Interest and Investment Income	3,002,700	60,900	2,941,800	18.53
Pensions interest cost and expected return on pensions assets			0	0.00
Extraordinary Items			0	0.00
Net Operating Expenditure	**60,735,400**	**11,356,400**	**49,379,000**	310.96
Transfers to/from Other Funds				
Capital Fund	0	0	0	0.00
Renewal & Repairs Fund	270,000	0	270,000	1.70
Capital Adjustment Account (Formally Capital Financing Reserve)	0	0	0	0.00
Pensions Reserve	80,000	0	80,000	0.50
Other	277,500	0	277,500	1.75
Sub-Totals	**61,362,900**	**11,356,400**	**50,006,500**	314.91
Deduct Depreciation Charges	-6,868,800		-6,868,800	-43.26
Add Minimum Revenue Provision	3,623,700	0	3,623,700	22.82
Totals	**58,117,800**	**11,356,400**	**46,761,400**	294.47

Total Amount to be Raised (c/f)	**46,761,400**
Reduced by Rates Support Grant*	**0**
+/- Balance Applied	**0**
Amount to be Raised *(via District Rates, De-rating and Transferred Functions Grants)*	**46,761,400**
Total Penny Product *(from table below)*	**2,156,424**
Non-Domestic District Rate	**21.6847**
Council Specific Conversion Factor	**0.014198**
Domestic District Rate	**0.3079**

Penny Product Information	
Estimated Penny Product (Rateable)	**2,077,830**
Estimated Penny Product (De-rated)	**59,734**
Derived Penny Product (Transferred Functions Grant) (Fixed amount)	**18,860**
Total Penny Product	**2,156,424**

Grants payable by DFC	
Estimated De-rating Grant (DRG) (De-rating Grant payable by DFC during year will be Estimated PP (De-rated) x Non-domestic District Rate)	**1,295,314**
Transferred Functions Grant (TFG) *(includes NI Local Government Commissioner for Standards Costs)* *(Derived Penny Product (TFG) x Non-domestic District Rate)*	**408,973**
Rates Support Grant	**0**

Amount payable by DOF	
Amount to be Raised via District Rates (Rateable)	**45,057,113**

These figures may include roundings

REVISED 8 JUNE 2017

Alison Caldwell
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Department of **Finance**
An Roinn **Airgeadais**
www.finance-ni.gov.uk

DCO (DoF) 01/17

31 May 2017

Dear Consolidation Officer

2016/17 Timetables for Whole of Government Accounts – All NI Bodies

Purpose of this letter

1. This letter sets out the timetables for Whole of Government Accounts (WGA) for the 2016/17 financial year.

Application

2. The timetable at **Annex A** applies to **Central Government departments, Club Pension Schemes, NI Consolidated Fund (NICF), Non Departmental Public Bodies (NDPBs) (including Health and Social Care Trusts), Trading Funds and Public Corporations.**

3. The timetable at **Annex B** applies to **Local Government bodies**.

4. These timetables **do not apply to minor bodies in 2016/17**. Minor bodies will be required to submit minimal information using the CG03 form which will issue with further guidance in due course.

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5. A list of the bodies involved in WGA is attached at **Annex C**.

Summary key action points

6. The various Annexes are summarised below. Consolidation Officers and Consolidation Managers are asked to note the timetables and take appropriate action to ensure these deadlines are met.

Annex A	Timetable for Central Government departments and bodies	• Agreement of balances completed by ***23 June 2017*** and confirmation sent to DoF that process is complete by ***23 June 2017*** • NDPB Data Collection Tool (DCT) and checklists returned to sponsor departments by ***date agreed with sponsor department, to meet DoF deadline of 4 July 2017*** • NDPB and departmental DCTs and checklists to DoF and NIAO by ***4 July 2017*** • Data (including NICF) submitted to OSCAR by ***7 July 2017 (by DoF)*** • For all bodies the completed Cycle 2 DCT to DoF by ***4 September 2017*** • For bodies that are audited – notification that the audit is completed and details of any adjustments required to DoF by ***4 September 2017***
Annex B	Timetable for Local Government bodies	• Agreement of balances completed by ***23 June 2017*** and confirmation sent to Department for Communities (DfC) that process is complete by ***23 June 2017*** • DCTs and checklists to DfC and NIAO by ***4 July 2017*** • Data submitted to OSCAR by ***7 July 2017 (by DfC)*** • Cycle 2 DCTs to DfC and NIAO by ***1 September 2017*** • Audit adjustments to DfC and DoF by ***2 November 2017***
Annex C	WGA designated bodies	• A list of WGA bodies designated for **2016/17**

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7. Detailed guidance will be provided in the form of a Dear Consolidation Manager letter from DoF in due course. The following required forms will be issued as they become available from Treasury:
   - CG02 Confirmation of Completion of the Agreement Process;
   - CG03 Minor Bodies Return;
   - CG04 Management Review Checklist;
   - CG05 Confirmation of Audit Completion; and
   - Local Government Management Review Checklist.

Training

8. Treasury are currently reviewing the 2016/17 Data Collection Tool (DCT) which will be issued in sufficient time for the 2016/17 process. As the process has not changed from previous years DCT training for Central Government departments, NDPBs, and Local Government bodies will not be held for 2016/17. Any substantial changes in the DCT will be notified to bodies when DoF issue the DCT.

9. As uploads of data into OSCAR will be done by DoF and DfC, there is therefore no requirement for OSCAR training for departmental or NDPB staff.

Contacts

10. Queries should be addressed to Joanne Warnock joanne.warnock@finance-ni.gov.uk (028) 91277683 GTN 69083. Returns should be sent to the WGA Returns Mailbox wga.afmd@finance-ni.gov.uk.

Yours sincerely

Alison Caldwell

ALISON CALDWELL

<u>Copy Distribution</u>

Consolidation Managers
Joanne Warnock
Leona Johnston

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ANNEX A

TIMETABLE FOR ALL BODIES EXCEPT LOCAL GOVERNMENT BODIES AND MINOR BODIES

Deadline 2017	Departments, NI Consolidated Fund and NI Club Pension Schemes	NDPBs (including Health Trusts), Trading Funds and Public Corporations	Sub-consolidation by DoF
23 Jun	**Agreement of balances** – Service providers should initiate the process for agreeing balances with purchasing entities as soon as practicable after the year end and complete the task ***by 23 June 17.*** – If a purchasing entity has not received a confirmation statement (CG01) from the service provider by ***2 June 17*** the purchasing entity should initiate the process for agreeing balances soon after with the aim of completing the process ***by 23 June 17.***		
23 Jun	**Notification of completion of agreement of balances** – Certify to DoF's WGA team that the agreement of balances has been completed, using the CG02 form. Hard copies should be signed, scanned and emailed to wga.afmd@finance-ni.gov.uk	**Notification of completion of agreement of balances** – Certify to sponsor department that the agreement of balances has been completed, using the CG02 form. Certification should be in hard copy format.	
To be agreed with sponsor dept		**Cycle 1 – Data Collection Tool (DCT) submission** – Complete DCT and Cycle 1 CG04 checklist and send electronically to the sponsor department ***by a date agreed with their sponsor department, to meet the DoF deadline of 4 July 17.***	

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Deadline 2017	Departments, NI Consolidated Fund and NI Club Pension Schemes	NDPBs (including Health Trusts), Trading Funds and Public Corporations	Sub-consolidation by DoF
4 July	**Cycle 1 - Data submission** – Send the departmental DCT and all NDPB, Trading Fund and Public Corporation DCTs and electronic copies of all CG04 checklists to DoF via SharePoint and to NIAO (if required) ***by 4 July 17.*** The Consolidation Manager must sign hard copies of relevant sections of the DCT and the checklist and retain them on the audit file. – Departments must also retain on file their NDPBs etc. DCTs and signed documents. *Prior to submission assess whether data provided by NDPBs, Trading Funds and Public Corporations is within expectations and that warnings have been explained satisfactorily.* ***Any changes made should be notified to the NIAO.***		
7 July			**Cycle 1 - Data submission** – Submit departmental and NDPB data into OSCAR **by *7 July 17.***
4 Sept	**Cycle 2 - Data submission** **For bodies that are not audited** – Send completed Cycle 2 DCTs and CG04 checklists for the department, NDPBs, Trading Funds and Public Corporations to DoF's WGA team via SharePoint ***by 4 September 17.***	**Cycle 2 - Data submission** **For bodies that are not audited** – Send completed Cycle 2 DCT and Cycle 2 CG04 checklist to the sponsor department ***by 4 September 17.***	

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Deadline 2017	Departments, NI Consolidated Fund and NI Club Pension Schemes	NDPBs (including Health Trusts), Trading Funds and Public Corporations	Sub-consolidation by DoF
	For bodies that are audited – Send electronic confirmation to DoF's WGA team (wga.afmd@finance-ni.gov.uk) that the departmental, NDPB, Trading Fund and Public Corporation audits have been completed, using the CG05 form. – Send audited versions of the DCTs and CG04 checklists for the department, NDPBs, Trading Funds and Public Corporations to DoF's WGA team via SharePoint ***by 4 September 17.*** – As part of this process, departments must review their sponsored bodies' audit adjustments and confirm that they should be processed by DoF.	**For bodies that are audited** – Send electronic confirmation that the audit has been completed, using the CG05 form. – Send audited versions of the DCT and CG04 checklist to the sponsoring department ***by 4 September 17.***	
21 Sept			**Central Government Sub-consolidations** – Complete sub-consolidations of NI group data and ensure that all eliminations and audit adjustments journals have been processed. – Inform Treasury WGA Team when process is complete.

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ANNEX B

TIMETABLE FOR LOCAL GOVERNMENT BODIES

Deadline 2017	Local Government Bodies	Department for Communities	Sub-consolidation by DoF
23 Jun	**Agreement of balances** – Service providers should initiate the process for agreeing balances with purchasing entities as soon as practicable after the year end and complete the task ***by 23 June 17.*** – If a purchasing entity has not received a confirmation statement (CG01) from the service provider ***by 2 June 17*** the purchasing entity should initiate the process for agreeing balances soon after with the aim of completing the process ***by 23 June 17.***		
23 Jun	**Notification of completion of agreement of balances** – Certify to DfC by email to jeff.glass@communities-ni.gov.uk that the agreement of balances has been completed. DfC will then certify to DoF by email to wga.afmd@finance-ni.gov.uk that this process has been completed for all their sponsored bodies.	**Notification of completion of agreement of balances** – DfC to certify to DoF by email to wga.afmd@finance-ni.gov.uk that this process has been completed for all their sponsored bodies.	

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Deadline 2017	Local Government Bodies	Department for Communities	Sub-consolidation by DoF
4 July	**Cycle 1 – Data Submission** – Complete DCT and Cycle 1 Management Review checklist and send electronically to both the sponsor department (DfC) (jeff.glass@communities-ni.gov.uk) and the NIAO (if required) by **4 July 17.** – The Consolidation Manager must sign hard copies of relevant sections of the checklist and retain it on the audit file.	**Cycle 1 – Data Submission** – DfC should ensure that the data provided by bodies is within expectations and that any 'warnings' have been explained satisfactorily. – DfC should then send the completed DCTs and checklists to the DoF WGA team via SharePoint. (Any amendments by DfC to the DCT should be agreed with the body.)	
7 July		**Data submitted to OSCAR by *7 July 17.***	
1 Sept	**Cycle 2 – Data Submission** **For bodies that are not audited for WGA** – Send completed Cycle 2 DCT and Cycle 2 checklist to the sponsor department ***by 1 September 17***. **For bodies that are audited for WGA** – Send completed Cycle 2 DCT and Cycle 2 checklist to the sponsor department ***by 1 September 17***. – Send completed Cycle 2 DCT and Cycle 2 checklist to the NIAO ***by 1 September 17***.	**Cycle 2 – Data Submission** **For all bodies** – Send the Cycle 2 DCTs and Cycle 2 checklists to DoF's WGA team via SharePoint ***by 1 September 17.*** – As part of this process, the Department must review Local Government Bodies' adjustments and confirm that they should be processed.	

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Deadline 2017	Local Government Bodies	Department for Communities	Sub-consolidation by DoF
5 Sept		**Data submitted to OSCAR by *5 September 17.***	
22 Sep			**NI Local Government Bodies Sub-consolidations** – Complete sub-consolidations of NI Local Government unaudited data and ensure that all eliminations and adjustments have been posted. – Inform Treasury's WGA Team when the process is complete.
2 Nov	**For bodies that are not audited for WGA** Send electronic confirmation that the statutory audit of the financial statements is complete, advise if adjustments are required and provide details of material audit adjustments to the sponsor department ***by 2 Nov 17.*** **For bodies that are audited for WGA** Send electronic confirmation that the statutory audit of the financial statements **and the audit of the Cycle 2 DCT** is complete, advise if adjustments are required and provide details of material audit adjustments to the sponsor department ***by 2 Nov 17.***	**For bodies that are not audited for WGA** Send confirmation that the statutory audit of the financial statements are completed, advise if adjustments are required and provide details of any material audit adjustments to DoF's WGA team (wga.afmd@finance-ni.gov.uk) ***by 2 Nov 17.*** **For bodies that are audited for WGA** Send confirmation that the statutory audit of the financial statements **and the audit of the Cycle 2 DCT** are completed, advise if adjustments are required and provide details of any material audit adjustments to DoF's WGA team (wga.afmd@finance-ni.gov.uk) ***by 2 Nov 17.***	

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Deadline 2017	Local Government Bodies	Department for Communities	Sub-consolidation by DoF
3 Nov			Notify Treasury of any material audit adjustments in the accounts of Local Government bodies.

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ANNEX C

List of bodies to be designated for 2016/17 Whole of Government Accounts by departmental consolidation group

Department of Agriculture, Environment and Rural Affairs

Designated Bodies
Department of Agriculture, Environment and Rural Affairs
Agri Food and Biosciences Institute
Livestock and Meat Commission for Northern Ireland
Northern Ireland Fishery Harbour Authority

Department for Communities

Designated Bodies
Department for Communities
Arts Council of Northern Ireland
Charity Commission for Northern Ireland
Commissioner for Children and Young People for Northern Ireland
Commissioner for Older People for Northern Ireland
Governors of the Armagh Observatory and Planetarium
Local Government Staff Commission for Northern Ireland
National Museums and Galleries of Northern Ireland
Northern Ireland Events Company
Northern Ireland Housing Executive
Northern Ireland Library Authority
Northern Ireland Local Government Officers' Superannuation Committee
Northern Ireland Museums Council
North West Regional Waste Management Group
Sports Council for Northern Ireland
Ulster Supported Employment Limited
Antrim and Newtownabbey Borough Council
Arc21 Joint Committee
Ards and North Down Borough Council

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Armagh City, Banbridge and Craigavon Borough Council
Belfast City Council
Causeway Coast and Glens Borough Council
Derry City and Strabane District Council
Fermanagh and Omagh District Council
Lisburn and Castlereagh City Council
Mid and East Antrim Borough Council
Mid Ulster District Council
Newry, Mourne and Down District Council

Department for the Economy

Designated Bodies
Department for the Economy
Belfast Metropolitan College
Construction Industry Training Board
General Consumer Council for Northern Ireland
Health and Safety Executive for Northern Ireland
Invest Northern Ireland
Labour Relations Agency
Northern Ireland Screen Commission
Northern Ireland Tourist Board
Northern Regional College
North West Regional College
South Eastern Regional College
Southern Regional College
South West College
Stranmillis University College

Department of Education

Designated Bodies
Department of Education
Comhairle na Gaelscolaíochta

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Council for Catholic Maintained Schools
Education Authority
General Teaching Council for Northern Ireland
Northern Ireland Council for the Curriculum, Examinations and Assessment
Northern Ireland Council for Integrated Education
Youth Council for Northern Ireland

Department of Finance

Designated Bodies
Department of Finance

Department of Health

Designated Bodies
Department of Health
Belfast Health and Social Care Trust
Business Services Organisation
Health and Social Care Regulation and Quality Improvement Authority
Northern Health and Social Care Trust
Northern Ireland Ambulance Service Health and Social Care Trust
Northern Ireland Blood Transfusion Service (Special Agency)
Northern Ireland Fire and Rescue Service
Northern Ireland Guardian ad Litem Agency
Northern Ireland Medical and Dental Training Agency
Northern Ireland Practice and Education Council for Nursing and Midwifery
Northern Ireland Social Care Council
Patient and Client Council
South Eastern Health and Social Care Trust
Southern Health and Social Care Trust
Western Health and Social Care Trust

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Department for Infrastructure

Designated Bodies
Department for Infrastructure
Driver and Vehicle Agency
Northern Ireland Transport Holding Company
Northern Ireland Water Limited

Department of Justice

Designated Bodies
Department of Justice
Criminal Justice Inspection Northern Ireland
Northern Ireland Police Fund
Northern Ireland Policing Board
Police Ombudsman for Northern Ireland
Police Rehabilitation and Retraining Trust
Police Service of Northern Ireland
Probation Board for Northern Ireland
Royal Ulster Constabulary George Cross Foundation

The Executive Office

Designated Bodies
The Executive Office
Commission for Victims and Survivors for Northern Ireland
Equality Commission for Northern Ireland
Ilex Urban Regeneration Company Limited
Maze/Long Kesh Development Corporation
Northern Ireland Community Relations Council
Northern Ireland Judicial Appointments Commission
Strategic Investment Board Limited
Victims and Survivors Service Limited

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Northern Ireland Authority for Utility Regulation

Designated Bodies
Northern Ireland Authority for Utility Regulation

Public Prosecution Service for Northern Ireland

Designated Bodies
Public Prosecution Service for Northern Ireland

The Schemes and Funds listed below are designated administratively for inclusion in WGA:

Department of Education - Teachers' Superannuation Scheme

Department of Finance - Superannuation and Other Allowances

Department of Health – Health and Social Care Pension Scheme

Department of Justice – Northern Ireland Judicial Pension Scheme

Police Service of Northern Ireland - Police Pensions Scheme

Northern Ireland Consolidated Fund

Arts Council of Northern Ireland – Lottery Fund

Sports Council of Northern Ireland – Lottery Fund

Department for
Communities
www.communities-ni.gov.uk

ADDENDUM TO CIRCULAR LG 10/17 ACCOUNTS DIRECTION TO DISTRICT COUNCILS

Please note a couple of points for the 2016/17 Accounts Direction to District Councils.

ANNUAL GOVERNANCE STATEMENT

Role of Chief Financial Officer

The Council is required to include a specific statement on whether the authority's financial management arrangements conform with the governance requirements of the CIPFA Statement on the Role of the Chief Financial Officer in Local Government (April 2016) as set out in Delivering Good Governance in Local Government: Framework (April 2016); and, where they do not, an explanation of how they deliver the same impact

ACCOUNTS DIRECTION: DISTRICT COUNCILS

ANNEX B

4. The statement of accounts should also include such notes as may be necessary for the purposes of the additional disclosure requirements, as set out in Schedule 8 of this Direction. The regulation 4 of Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 requires the body or committee must approve an "Annual Governance Statement" prepared in accordance with proper practices on internal control. Circular LG 30/2015 states that "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 2016. In 2016 CIPFA issued Delivering Good Governance in Local Government: Framework which includes an example of a Governance Statement.

SCHEDULE 9 OF ACCOUNTS DIRECTION

Please also ensure per Schedule 9 of the accounts direction of 13 March 2017 employment costs are to be disclosed. Employment costs are to include salary and wages on an accrual basis and termination costs e.g. exit and redundancy costs. Separate narrative disclosure should be added by councils to highlight the value of any exit and redundancy costs, both paid in year and accrued, within the staff costs (note 6a of the pro-forma).

DISCOUNT RATES FOR LANDFILL

On 10 March 2017, Circular LG 10/17 - Accounts Direction for the District Councils 2016/17 was issued to Councils. In relation to Annex B of Circular LG 10/17 the Department is providing clarification in relation to discount rates. Councils should use the Arlingclose and CIPFA recommended discount rates based on National Loans Fund borrowing rates for use in valuing landfill provision for the 2016/17 Accounts. Councils should disclose that these rates have been used in the Provisions note to the Accounts.

This issue will be reviewed by the Department, in conjunction with the LG Sector, by 30 November 2017 for the 2017/18 Accounts.