



May 7th, 2026

Notice Of Meeting

You are requested to attend the meeting to be held on **Thursday, 7th May 2026** at **2:00 pm** in **Mourne Room, Downshire Civic Centre.**

Committee Membership 2025-26

Ms Brona Slevin **Independent Chairperson**

Councillor C Bowsie

Councillor P Byrne

Councillor J Brennan

Councillor L Devlin

Councillor M Gibbons

Councillor O Hanlon

Councillor T Howie

Councillor C King

Councillor K Murphy

Councillor S O'Hare

Agenda

1.0 Apologies and Chairperson's Remarks

2.0 Declarations of Interest

3.0 Action Sheet of Audit Committee Meeting held 29 January 2026

For Information

 3 - Audit Committee Action Sheet 2026_01_29.pdf

Page 1

4.0 To Agree Date and Start Times for 2026/27

For Approval

 4 - Agrees Dates and Times of Meetings 2026/27.pdf

Page 5

5.0 Audit Committee Terms of Reference and Timetable

For Approval

 5 - Audit Committee ToR and Timetable.pdf

Page 6

 5 - Appendix 1 - Audit Committee ToR 2024/25.pdf

Page 9

 5 - Appendix 2 - AC Self Assessment - ToR.pdf

Page 12

 5 - Appendix 3 - Audit Committee Timetable - 2026/27.pdf

Page 13

6.0 Audit Committee Self Assessment

 6 - Audit Committee Self-Assessment 2025-26.pdf

Page 15

 6 - Appendix 1 - Audit and Risk Assurance Committee Self-Assessment Checklist.pdf

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Performance

7.0 Draft Performance Improvement Objectives 2026/27

For Information

 7 - AC Cover Report Performance Improvement Objectives 2026-27.pdf

Page 25

 7 - Appendix 1 - Draft Performance Improvement Objectives 2026-27.pdf

Page 29

 7 - Appendix 2 - Development of the Performance Improvement Plan 2026-27.pdf

Page 53

8.0 Corporate Risk Register – Corporate Services Directorate Risk Register also to be tabled

For Decision

 8 - Corporate Risk Register 29 Jan 2026.pdf	Page 56
 8 - Appendix 1 - CRR Overview - May 2026.pdf	Page 59
 8 - Appendix 2 - CRR - May 2026.pdf	Page 60
 8 - Appendix 3 - CS Summary - May 2026.pdf	Page 90
 8 - Appendix 4 - CS Directorate RR - May 2026.pdf	Page 91

9.0 Prompt Payment Statistics

For Information

 9 - Prompt Payments Report Q4 - 202526.pdf	Page 105
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Corporate Services (CLOSED SESSION)

10.0 Update on Audit Recommendations

For Information

This item is deemed to be exempt under 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.

 10 - Follow up of Audit Recs.pdf	Not included
 10 - Appendix 1 - Legacy IA Recommendations.pdf	Not included
 10 - Appendix 2 - 2021-22 IA Recommendations.pdf	Not included
 10 - Appendix 3 - 2022-23 IA Recommendations.pdf	Not included
 10 - Appendix 4 - 2023-24 IA Recommendations.pdf	Not included
 10 - Appendix 5 - EA Recommendations.pdf	Not included

11.0 Direct Award Contracts

For Information

This item is deemed to be exempt under 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.

 **11 - DAC Cover Report - Q4 2025-26.pdf** **Not included**

 **11 - Appendix 1 - DACs processed in Q4 5k .pdf** **Not included**

 **11 - Appendix 2 - Active DACs as of 31.03.2026.pdf** **Not included**

12.0 Procurement Action Plans

For Information

This item is deemed to be exempt under 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.

 **12 - Procurement Action Plans - Cover Report.pdf** **Not included**

 **12 - Appendix 1 - Directorate Procurement Action Plans - April 2026 update.pdf** **Not included**

13.0 Update on Fraud and Raising Concerns

For Information

This item is deemed to be exempt under 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.

 **13 - Fraud and Raising Concerns update new.pdf** **Not included**

 **13 - Appendix 1 - Fraud and Raising Concerns Register April 2026.pdf** **Not included**

14.0 Internal Audit Contract Extension

For Decision

This item is deemed to be exempt under 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.

 Extension of the Internal Audit Contract.pdf	Not included
 Appendix 1 - IA signed and sealed contract.pdf	Not included
 Appendix 2- SumerNI 2025.26 KPI Analysis.pdf	Not included

NIAO (CLOSED SESSION)

15.0 Audit Strategy 2025-26

For Information

This item is deemed to be exempt under 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.

 NIAO 25-26 Audit Strategy - NMDDC.pdf	Not included
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Internal Audit (CLOSED SESSION)

16.0 SUMER NI Summary Report

For Information

This item is deemed to be exempt under 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.

 16 - NMDDC Summary report - May 2026 to Audit Committee.pdf	Not included
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17.0 Internal Audit Plan 2025/26

For Decision

This item is deemed to be exempt under 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.

 17 - 2026.27 NMDDC IA Plan - draft for Audit Committee approval.pdf	Not included
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18.0 Annual Assurance Report 2025/26

For Information

This item is deemed to be exempt under 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.

 **18 - 2025.26 NMDDC - Annual Internal Audit Assurance Report.pdf**

Not included

19.0 Performance Data and Validations

For Information

This item is deemed to be exempt under 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.

 **2025.26 NMDDC Performance data and validations - Final Report.pdf**

Not included

20.0 Estates Management and Security

For Information

This item is deemed to be exempt under 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.

 **2025.26 NMDDC - Estates Management and Security - Final Report.pdf**

Not included

21.0 Labour Market Partnership

For Information

This item is deemed to be exempt under 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.

 **2025.26 Newry Mourne and Down District Council - LMP Final Report.pdf**

Not included

22.0 Review of Local Economic Partnership

For Information

This item is deemed to be exempt under 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.

 2025.26 Newry Mourne and Down District Council - LEP Final Report.pdf

Not included

23.0 Follow up of 2025-26 Recommendations

For Information

This item is deemed to be exempt under 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.

 2025.26 NMDDC end of year follow up report - Final Report.pdf

Not included

Circulars

24.0 Accounts Direction to District Councils 2025-26 - LG 07/2026

For Information

 lg-07-2026-covering-letter - Accounts Directions.pdf

Page 109

25.0 District Council Rate Statistics - LG 08/2026

For Information

 lg-08-2026-rate-statistics.pdf

Page 111

26.0 NIAO - Raising Concerns in the Northern Ireland Public Sector – 20 March 2026

For Information

 NI Audit Office Report - Raising Concerns in the NI Public Sector.pdf

Page 116

27.0 NIAO – Code of Audit Practice 2026

For Information

 M Ward 170426 - Code of Audit Practice.pdf

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Invitees

Cllr Terry Andrews
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Cllr Callum Bowsie
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Mr Stephen Brannigan (NIAO)
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Cllr Jim Brennan
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Lorraine/Emma Burns/McParland
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Mr Gerard Byrne
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Cllr Pete Byrne
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Cllr Philip Campbell
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Cllr William Clarke
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Cllr Laura Devlin
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Cllr Cadogan Enright
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Cllr Killian Feehan
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Cllr Doire Finn
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Cllr Conor Galbraith
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Cllr Mark Gibbons
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Christine Hagan (SumerNI)
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Cllr Oonagh Hanlon
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Cllr Glyn Hanna
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Cllr Valerie Harte
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Cllr Martin Hearty
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Cllr Roisin Howell
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Cllr Tierna Howie
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Ms Catherine Hughes
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Cllr Jonathan Jackson
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Joanne Johnston
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Cllr Geraldine Kearns
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Miss Veronica Keegan
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Cllr Aurla King
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Cllr Cathal King
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Ms Elaine Kirk
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Cllr Mickey Larkin
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Cllr Niall Lawlor
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Cllr David Lee-Surginor
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Cllr Alan Lewis
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Cllr Oonagh Magennis
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Cllr Aidan Mathers
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Cllr Declan McAteer
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Mr Martin McKibbin
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Cllr Kate Murphy
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Cllr Selina Murphy
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Cllr Declan Murphy
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Ms Catherine O'Hagan NIAO
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Cllr Siobhan O'Hare
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Cllr Áine Quinn
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Cllr Henry Reilly
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Cllr Michael Rice
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Ms Maria Rogan
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Cllr Michael Ruane
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Ms Brona Slevin (Audit)
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Cllr David Taylor
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Cllr Jarlath Tinnelly
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Cllr Jill Truesdale
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Cllr Helena Young
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AUDIT COMMITTEE MEETINGActions arising from Audit Committee Meeting – 19 September 2024

Minute Ref	Subject	Decision	Lead officer	Action taken / progress to date	Remove from action sheet Y/N
AC/071/2024	Action sheet of Audit Committee from 31/07/2024	It was agreed that any training opportunities for Members be considered and tabled at a future committee meeting	S Taggart	Training took place on the 30 April 2026, however due to only 1 Member turning up, training was postponed and a new date will be scheduled.	N

Actions arising from Audit Committee Meeting –29 January 2026

Minute Ref	Subject	Decision	Lead officer	Action taken / progress to date	Remove from action sheet Y/N
AC/003/2026	Action Sheet of Audit Committee meeting of 25/09/25	It was agreed to note the action sheet	B Slevin	Noted	Y
AC/004/2026	Update of Members Interests	It was agreed to note the update	S Taggart	Noted	Y
AC/005/2026	Mid-Year assessment of 2025/26	It was agreed to note the mid-year assessment of the Performance Improvement Plan 25/26	G Byrne	Noted	Y

AC/006/2026	Risk Management Strategy – Review of Risk Appetite	It was agreed to approve the Risk Appetite Statement for the year 2026/27	G Byrne	Risk Appetite Statement Approved	Y
AC/007/2026	Corporate Risk Register: ERT Directorate risk register also tabled	The following was agreed: •To approve the updates to the Corporate Risk Register highlighted within the summary at Appendix 1. Full Corporate Risk Register can be evidenced at Appendix 2. •To note the revised ERT Directorate Risk Register summary at Appendix 3 and detailed ERT Directorate Risk Register at Appendix 4.	G Byrne	Corporate Risk Register approved. ERT Directorate Risk Register was noted.	Y
AC/008/2026	Prompt Payment Statistics: Q2,3 25/26	It was agreed to note the Q2 and 3 2025/26 prompt payment statistics	G Byrne	Noted	Y
AC/009/2026	ICO Guidance issued in respect of Senior Officers Declarations of Interest	It was agreed to note the requirement in relation to senior officers' declarations of interest and that the Council are compliant	M Ward	Noted	Y
AC/010/2026	Planning Update	It was agreed to note the contents of the report	J McGilly	Noted	Y
AC/011/2026	Update of Audit Recommendations	It was agreed to note the progress in implementing both internal and external audit recommendations	G Byrne	Noted	Y
AC/012/2026	Direct Awards Contracts Report	It was agreed to note the Quarter 1, 2 and 3 Financial Year ended 31/03/2026 update in relation to Direct Award Contracts	C Mallon	Noted	Y
AC/013/2026	Procurement Action Plans	It was agreed to note the Quarter 1, 2 and 3 update in relation to Procurement Action Plan Progress.	C Mallon	Noted	Y

AC/014/2026	Update on Fraud and Whistleblowing	It was agreed to note the following: •The update in relation to fraud and raising concerns cases as detailed at Appendix 1 • The progress on actions arising from the NIAO Internal Fraud Risk self-assessment • The update in relation to the National Fraud Initiative	G Byrne	Noted	Y
AC/015/2026	MMGP Update	It was agreed to note the total costs incurred in relation to the MMGP	C Mallon	Noted	Y
AC/016/2026	Report to Those Charged with Governance 2024/25	It was agreed to note the Report to Those Charged With Governance	C O'Hagan	Noted	Y
AC/017/2026	Annual Audit Letter 2025/26	It was agreed to note the Annual Audit Letter 2025/26	C O'Hagan	Noted	Y
AC/018/2026	Audit and Assessment Report 25/26 – S95	It was agreed to note the Audit & Assessment Report 25/26	C O'Hagan	Noted	Y
AC/019/2026	Local Government Auditors Report 2025	It was agreed to note the Local Government Auditors Report 2025	C O'Hagan	Noted	Y
AC/020/2026	SUMER NI Summary Report	the following was agreed: •To note the Sumer NI Report, including: o Leisure Centre o Economic Development and Inward Investment o Planning - Management of Planning Applications o Preparation for the Implementation of the Procurement Act	C Hagan	Noted	Y

		•To approve the Internal Audit Plan 2025/26			
AC/021/2026	Consolidated Councillor Allowances	It was agreed to note the circular	G Byrne	Noted	Y
AC/022/2026	Designation of Local Government Auditor	It was agreed to note the circular	G Byrne	Noted	Y

Dates and proposed start times for Audit Committee meetings in 2026/27

Date	Time	Location
Thursday 30 July 2026	2pm	Downshire Civic Centre
Thursday 24 September 2026	2pm	Downshire Civic Centre
Thursday 14 January 2027	2pm	Downshire Civic Centre
Thursday 22 April 2027	2pm	Downshire Civic Centre

Report to:	Audit Committee
Date of Meeting:	7 May 2026
Subject:	Audit Committee ToR and timetable for 2026/27
Reporting Officer (Including Job Title):	Gerard Byrne: Assistant Director of Finance & Performance
Contact Officer (Including Job Title):	Gerard Byrne: Assistant Director of Finance & Performance

Confirm how this Report should be treated by placing an x in either:-

For decision	X	For noting only	
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1.0	Purpose and Background
1.1	In line with good practice, the Terms of Reference for the Audit Committee should be reviewed annually to ensure they remain effective, reflect best practice and align with CIPFA guidance.
2.0	Key issues
2.1	The Audit Committee Terms of reference were reviewed and amended to reflect three best practice documents; 1. CIPFA Best Practice document (<i>Audit Committees, Practical Guidance for Local Authorities and Police – 2022 Edition</i>), and 2. Effective Audit and Risk Committee's – A Good Practice Guide from the NI Audit Office (March 2025). 3. NIAO Self-assessment of good practice for Audit Committee guide (agenda item 6). The Terms of Reference, attached at Appendix 1, required no amendments, as they already reflect best practice. Appendix 2 highlights Councils compliance with the NIAO self-assessment in relation to the Terms of Reference.
2.2	The Audit Committee timetable for the 2026/27 year is detailed at Appendix 3. The timetable takes into consideration the items disclosed in the NIAO good practice guide referred to in section 2.1. The timetable highlights the standing agenda reports which will be presented to the Members quarterly as well as supplementary reports which Members would expect to see each quarter. The report also details who should be attending the pre-meeting of the Audit Committee each quarter.
3.0	Recommendations
3.1	Members to approve the Audit Committee Terms of Reference and to note the timetable for the year ahead.

4.0	Resource implications
4.1	Not applicable
5.0	Due regard to equality of opportunity and regard to good relations (complete the relevant sections)
5.1	<i>General proposal with no clearly defined impact upon, or connection to, specific equality and good relations outcomes</i> It is not anticipated the proposal will have an adverse impact upon equality of opportunity or good relations ☒
5.2	<i>Proposal relates to the introduction of a strategy, policy initiative or practice and / or sensitive or contentious decision</i> Yes ☐ No ☒ If yes, please complete the following: The policy (strategy, policy initiative or practice and / or decision) has been equality screened ☐ The policy (strategy, policy initiative or practice and / or decision) will be subject to equality screening prior to implementation ☐
5.3	<i>Proposal initiating consultation</i> Consultation will seek the views of those directly affected by the proposal, address barriers for particular Section 75 equality categories to participate and allow adequate time for groups to consult amongst themselves ☐ Consultation period will be 12 weeks ☐ Consultation period will be less than 12 weeks (rationale to be provided) ☐ <i>Rationale:</i> Consultation not required.
6.0	Due regard to Rural Needs (please tick all that apply)
6.1	Proposal relates to developing, adopting, implementing or revising a policy / strategy / plan / designing and/or delivering a public service Yes ☐ No ☒ If yes, please complete the following:

	Rural Needs Impact Assessment completed	☐
7.0	Appendices	
	Appendix 1 – Audit Committee Terms of Reference 2026/27 Appendix 2 – NIAO Self-Assessment – TOR only Appendix 2 – Audit Committee timetable 2026/27	
8.0	Background Documents	
	None	

AUDIT COMMITTEE -TERMS OF REFERENCE-

Scope

1. The Audit Committee ("the Committee") is a key component of Newry, Mourne and Down District Council's corporate governance arrangements. It provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards.
2. The purpose of the Committee is to provide independent assurance to those charged with governance on the adequacy of the risk management framework and the internal control environment. It provides independent review of the council's governance, risk management and control frameworks and oversees the financial reporting and annual governance processes. It oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place.

Responsibilities

Governance, risk and control

3. To review the council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances.
4. To review the Annual Governance Statement prior to approval and consider whether it properly reflects the risk environment and supporting assurances, taking into account internal audit's opinion on the overall adequacy and effectiveness of the council's framework of governance, risk management and control.
5. To consider the Council's arrangements for securing value for money, supporting standards and ethics and review assurances and assessments on the effectiveness of these arrangements.
6. To consider the council's framework of assurance and ensure that it adequately addresses the risks and priorities of the council.
7. To monitor the effective development and operation of risk management in the council.
8. To approve the council's risk management strategy and monitor progress in addressing risk-related issues reported to the Committee, including the corporate risk register and assurance information on the management of key corporate risks.
9. To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions.
10. To review the assessment of fraud risks and potential harm to the council from fraud and corruption.
11. To approve the council's fraud and Raising Concerns policies and monitor the implementation of these policies, including the fraud response plan, actions and resources.
12. To oversee and monitor the Council's structures, processes, systems and related arrangements for performance management and to assure itself through receipt of regular reports on the planning, delivery, reporting and reviewing arrangements that appropriate plans and policies to support the performance management framework are in place and that its statutory responsibilities are being met.
13. To review the governance and assurance arrangements for significant partnerships or collaborations.

Internal audit

14. To review proposals made in relation to the appointment of external providers of internal audit services and to make recommendations.
15. To approve the risk-based internal audit plan, including internal audit's resource requirements, the approach to using other sources of assurance and any work required to place reliance upon those other sources.
16. To approve significant interim changes to the risk-based internal audit plan and resource requirements.

17. To make appropriate enquiries of both management and the Internal Auditor to determine if there are any inappropriate scope or resource limitations.
18. To consider the Internal Audit annual report.
19. To consider summaries of all internal audit reports on the Internal Audit plan.
20. To contribute to the QAIP and in particular, to the external quality assessment of internal audit that takes place at least once every five years.
21. To provide free and unfettered access to the audit committee chair for the head of internal audit, including the opportunity for a private meeting with the committee.

External audit

22. To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance.
23. To support the quality and effectiveness of the external audit process and to comment on the scope and depth of external audit work to ensure it gives value for money and complies with ethical standards.
24. To consider specific reports as agreed with the external auditor.

Financial reporting

25. To review the annual statement of accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the council.
26. To consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts.

Accountability Arrangements

27. To report to those charged with governance on the committee's findings, conclusions and recommendations concerning the adequacy and effectiveness of their governance, risk management and internal control frameworks, financial reporting arrangements, and internal and external audit functions.
28. To report to full council on a regular basis on the committee's performance in relation to the terms of reference and the effectiveness of the committee in meeting its purpose.
29. To publish an annual report on the work of the committee.

Membership

30. The Committee is comprised of ten (10) Elected Members appointed to the Committee at the Council's Annual Meeting, plus one independent suitably qualified person (who will act as Chairperson), who will be recruited for the 4 year term of Council. The Audit Committee can sit privately without any non-members present for all or part of the meeting if they wish.

Quorum

31. No business shall be transacted unless at least four (4) Members are present.

Chairperson

32. The Chairperson shall be the independent member of the Committee and they shall serve as Chairperson for the four-year term of the Committee. The Head of Internal Audit and the representative from External Audit will have free and confidential access to the Chair of the Committee.

Meetings

33. The frequency of the meetings will be driven by the scale and nature of the business with the Committee meeting at least four times per year to enable it to discharge its duties adequately and effectively. The Chair of the Audit Committee may convene additional meetings, as they deem necessary.

34. All meetings of the Committee will be governed by the Councils Standing Orders and the Northern Ireland Code of Conduct for Councillors.
35. The Chief Executive, Director of Corporate Services and the Assistant Director of Finance and Performance will attend all meetings. Internal and External Audit will also be in attendance. The committee may also ask any other officials of the Council to attend to assist it with its discussion on any particular matter. The Audit Committee also have the right to co-opt additional Members or procure specialist advice on complex matters.

Communication and Reporting

36. The Committee will provide the Council and the Chief Executive with an Annual Report, timed to support the finalisation of the Annual Statement of Accounts, summarising its conclusions from the work it has done during the year.
37. The Committee will report to those charged with governance on the committee's findings, conclusions and recommendations concerning the adequacy and effectiveness of their governance, risk management and internal control frameworks, financial reporting arrangements, and internal and external audit functions.
38. The minutes of the Committee will be reported at a meeting of Council by the Director of Corporate Services or, in their absence, by an alternative official (of Council).

Declarations of Interest

39. A Declaration of Interests Register will be kept for all Committee Members. Each member should take personal responsibility to declare proactively any potential conflict of interest arising out of business undertaken by the Council.



Reference	Essential Requirements (including Audit and Risk Assurance Committee Handbook Reference)	Yes/No	Actions/Comments
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Section 4: Scope - Terms of Reference

Reference	Essential Requirements (including Audit and Risk Assurance Committee Handbook Reference)	Yes/No	Actions/Comments
4.1	ARAC's Terms of Reference are agreed by the Accounting Officer and the Board. (5.26)	Yes	Agreed by Audit Committee and full Council Annually
4.2	The Terms of Reference are reviewed on an annual basis. (5.26)	Yes	Yes, included within the Audit Committee timetable - see Appendix 3
4.3	The Terms of Reference do not conflict with guidance in the HM Treasury's Audit and Risk Assurance Committee Handbook. (5.27)	Yes	ToR have always followed HM Treasury's Audit and Risk Assurance Committee Handbook
4.4	The Terms of Reference make clear ARAC's independence as a committee. (5.27)	Yes	see Paragraph 28,29 & 38
4.5	ARAC's Terms of Reference are made publicly available, including on the organisation's website. (5.26)	Yes	ToR included in Open session and ToR also on Website
4.6	The Terms of Reference allow for ARAC to sit privately without any non-members present for all or part of a meeting if they wish. (3.4)	Yes	included - See Paragraph 30

As a minimum, the following areas are covered by ARAC's Terms of Reference (5.26):

Reference	Essential Requirements (including Audit and Risk Assurance Committee Handbook Reference)	Yes/No	Actions/Comments
4.7	details of ARAC membership.	Yes	Paragraph 30
4.8	the reporting requirements to the Board.	Yes	Paragraph 38
4.9	the key areas of responsibility on which ARAC will advise the Accounting Officer and Board.	Yes	Paragraph 36-38
4.10	rights of ARAC over co-opting additional members or procuring specialist advice.	Yes	Paragraph 35
4.11	the head of Internal Audit and a representative from External Audit will have free and confidential access to the Chair of ARAC.	Yes	Paragraph 21 and 32
4.12	meeting information, including the number per year, the number of members required for the meeting to be quorate, and expected invitees.	Yes	Paragraph 30-35
4.13	information requirements, including what information will be provided for each meeting, and what will be provided on request.	Yes	Paragraph 1-39 and also evidenced in Appendix 3 - AC Timetable
Reference	Good Practice	Yes/No	Actions/Comments
4.14	Benchmarking - ARAC has compared its Terms of Reference against those of similar profile organisations.	Yes	Similar to other Local Authorities as best practice is followed
4.15	Expectations - In addition to core requirements, the Terms of Reference contain information which allows ARAC to function more effectively – for instance, expectations about how far in advance of meetings papers will be provided.	Yes	Paragraph 34 - Audit Committee is governed by the Standing orders
4.16	Proportionality - The Terms of Reference properly reflect the role and scope of ARAC and are proportionate to the way ARAC actually operates.	Yes	Role and Scope of Audit Committee is proportionate to the operation of the Audit Committee
4.17	Standing Item - The Terms of Reference are included as a standing agenda item at every ARAC for reference purposes.	Yes	See Appendix 3 - Annual review of ToR included
Additional comments and key takeaways			



AUDIT COMMITTEE TIMETABLE 2026/27

At each Audit Committee the following standing agenda reports will be presented to Members:

- Apologies
- Conflicts of Interest
- Action Sheet from Previous Committees
- Corporate Risk Register
- Directorate Risk Register to be tabled rotationally
- Prompt Payment Statistics
- Direct Award Contracts
- Update on Audit Recommendations
- Fraud and Raising Concerns Update
- Procurement Action Plan Update
- Internal Audit summary report detailing reviews completed and progress against the plan
- Review of Circulars/NIAO Publications

The table below illustrates who should be attending pre-meeting of the Audit Committee and which reports we would typically expect to see at each Audit Committee meeting supplementing the standing agenda items listed above.

MEETING DATE	AGENDA
April/May Pre-meeting: -Chairperson -Members -Internal Audit -External Audit	• Proposed dates and times of Meetings for upcoming year • Review of Audit Committee Terms of Reference and timetable for the year • Internal Audit Follow up of the Prior Year Recommendations • Internal Audit Strategy & Annual plan • Internal Audit Annual assurance rating • Annual Review of Internal Audit and consideration of contract (if required, years 3 and 4) • External Audit Strategy (Financial) • Audit Committee self-assessment • Draft Performance Improvement Objectives •
July Pre-meeting: -Chairman -Members	• Audit Committee Annual Report • Assessment of Audit Committee Chairperson's Performance • NMDDC Assurance Framework and Code of Governance • Unaudited Financial Statements (including Annual Governance Statement) • NIAO Performance Improvement Audit Strategy • NMDDC Performance Improvement Plan • Update from Planning Department • Update of Members' interests
September Pre-meeting: - Chairperson	• Recommend Approval of Audited Financial Statements • Draft Report to those Charged with Governance (RTTCWG) • Annual Assessment of Performance

- Members - Internal Audit - External Audit	
January/February Pre-meeting: -Chairperson -Members	• Final Report to those Charged with Governance (RTTCWG) – Financial • Annual Audit Letter from NIAO • NIAO S95 Report on the annual Audit of Performance • Local Government Auditor Annual Report (for all Councils) • Update from Planning Department • Update of Members’ interests

Report to:	Audit Committee
Date of Meeting:	7 May 2026
Subject:	Audit Committee Self-Assessment 2025/26
Reporting Officer (Including Job Title):	Ms Brona Slevin, Independent Chair of Audit Committee
Contact Officer (Including Job Title):	Ms Brona Slevin, Independent Chair of Audit Committee

Confirm how this Report should be treated by placing an x in either:-

For decision	☐	For noting only	☒
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1.0	Purpose and Background
1.1	The Chair has completed a self-assessment of the Audit Committee's effectiveness on behalf of Elected Members, consistent with previous years. This assessment was undertaken using the March 2025 self-assessment checklist from the Northern Ireland Audit Office (NIAO) Good Practice Guide, Effective Audit and Risk Assurance Committees. A draft version of the completed self-assessment checklist is attached for Members' consideration and approval at the next Audit Committee meeting. Members wishing to propose any additional comments or amendments are invited to notify the Chair or Democratic Services in advance of 30 June 2026. The report will then be formally presented for approval alongside the Chairperson's Annual Report.
2.0	Key issues
2.1	Members will recall that in previous years certain recommendations arose in order to strengthen the effectiveness of the Committee. These still apply and include the following: • As in prior years political parties were asked to consider appointing Elected Members for a term greater than one year, where possible, to enable knowledge and skills to be built up in this area. (2.10) • Training for all members of the Audit Committee to be progressed. (2.10) • Officers continue to strive to ensure Internal Audit reports are completed and reported on a timely basis to the Audit Committee. (1.24) • Officers continue to strive to ensure that all papers are provided on a timely basis to Democratic Services so that papers are issued in compliance with standing orders so that Members have sufficient time to review them. (1.24) Members will see from consideration of the NIAO checklist that the following requires further work which would add to the effectiveness of the Committee:

	• The Audit Committee to understand how cyber and digital risks impact on the Council. (2.18) • An assessment of Climate Change/Net Zero to be presented to the Audit Committee. (2.21-2.23) • The Audit Committee should have oversight of how controls are evaluated so it can understand how effectively fraud and error risks are being addressed. (3.45) • The Audit Committee should consider ways in which to obtain feedback from the executive and other key stakeholders eg Internal and External Audit in order to strengthen the effectiveness of the Audit Committee. (6.6) • For Audit Committee members unfamiliar with the operations of the public sector, special focus should be given to this as part of their induction, focusing in particular on regularity (using of funds in the way intended). (2.16)
3.0	Recommendations
	Members are asked to note and consider the contents of this Report. Members wishing to propose any additional comments or amendments are invited to notify the Chair or Democratic Services in advance of 30 June 2026. The report will then be formally presented for approval alongside the Chairperson's Annual Report at the July Audit Committee meeting.
4.0	Resource implications
	None
5.0	Due regard to equality of opportunity and regard to good relations (complete the relevant sections)
5.1	<i>General proposal with no clearly defined impact upon, or connection to, specific equality and good relations outcomes</i> It is not anticipated the proposal will have an adverse impact upon equality of opportunity or good relations ☐
5.2	<i>Proposal relates to the introduction of a strategy, policy initiative or practice and / or sensitive or contentious decision</i> Yes ☐ No ☐ If yes, please complete the following: The policy (strategy, policy initiative or practice and / or decision) has been equality screened ☐

	The policy (strategy, policy initiative or practice and / or decision) will be subject to equality screening prior to implementation ☐
5.3	<i>Proposal initiating consultation</i> Consultation will seek the views of those directly affected by the proposal, address barriers for particular Section 75 equality categories to participate and allow adequate time for groups to consult amongst themselves ☐ Consultation period will be 12 weeks ☐ Consultation period will be less than 12 weeks (rationale to be provided) ☐ <i>Rationale:</i>
6.0	Due regard to Rural Needs (please tick all that apply)
6.1	Proposal relates to developing, adopting, implementing or revising a policy / strategy / plan / designing and/or delivering a public service Yes ☐ No ☒ If yes, please complete the following: Rural Needs Impact Assessment completed ☐ If no, please complete the following: The policy / strategy / plan / public service is not influenced by rural needs ☐
7.0	Appendices
	Appendix 1 - Completed Self-Assessment Checklist 2025/26
8.0	Background Documents



Reference	Essential Requirements (including Audit and Risk Assurance Committee Handbook Reference)	Yes/No	Actions/Comments
1.1	The Chair is a non-executive Board member and possesses an appropriate level of relevant experience. (3.2)	y	
1.2	Membership of ARAC has sufficient numbers to discharge its responsibilities. (3.1)	y	
1.3	ARAC explores the option of bringing in additional independent, non-executive members from sources other than the Board to ensure an appropriate level of skills and experience. (3.2)	n/a	
1.4	The Accounting Officer and the Finance Director routinely attend meetings. (3.4)	y	
1.5	The heads of Internal Audit and External Audit routinely attend meetings. (3.4)	y	
1.6	The Chair separately meets the Accounting Officer, Financial Director, Internal Audit and External Audit outside the formal committee structure on a regular basis and at least once per year. (3.5)	y	
1.7	ARAC members understand their responsibilities regarding identifying, declaring and resolving conflicts of interest. (3.9)	y	
1.8	ARAC members have a clear understanding of what is expected of them in their role, and this was set out clearly at the time of appointment. (3.10, 3.11)	?	
1.9	Monitoring conflicts of interest - If any conflicts of interest are identified, the ARAC Chair is effective in ensuring the associated risks are effectively managed and continually monitored - <u>see para 4.26 of NIAO Conflicts of Interest - Good Practice Guide.</u>	y	
1.10	Conflicts of interest policy - The conflict of interest policy is reviewed on an annual basis - <u>see para 4.9 and 4.13 of NIAO Conflicts of Interest - Good Practice Guide.</u>	y	
1.11	Terms of Reference are reviewed and approved annually by the Accounting Officer and Board Chair and are tabled at each ARAC meeting. (5.26)	y	Spring each year
1.12	ARAC has access to sufficient funding to cover the costs incurred in fulfilling its role. (5.31) This should be sufficient to: • meet the remuneration and working expenses of its members; • meet the relevant training needs of its members; • provide specialist (external) advice or opinions when required; and • provide external review of the effectiveness of ARAC.	y	
1.13	ARAC meets at least four times during the year. (5.30)	y	
1.14	The number of meetings held during the year is sufficient to allow ARAC to perform as effectively as possible. (5.30)	y	
1.15	Meetings are well-aligned with the audit and assurance cycle. (5.30 and Annex E)	y	
1.16	All matters falling within the Terms of Reference of ARAC are covered adequately over the course of the year or a reasonable time period. (Annex D)	y	
1.17	Meetings of ARAC are long enough to ensure that all agenda items are covered in sufficient detail. (Annex F)	y	
Reference	Good Practice	Yes/No	Actions/Comments
1.18	Contribution to meetings - All members and attendees make valuable contributions to meetings.	y	
1.19	Deep dives - Deep dives are undertaken in core and emerging risk areas, and these are sufficiently detailed so ARAC can understand the risk and challenge management.	y	when applicable
1.20	Private meetings - ARAC has the opportunity to meet Internal Auditors and External Auditors in private - without the presence of management - when necessary and this time is used effectively.	y	
1.21	Appointments - ARAC is clear on the type of skills and experience which should be sought in a new member - and the Chair is involved in the appointment process. (Annex A, A.3)	n/a	Appointment of new Members is political decision
1.22	Time between ARAC meetings and main Board meetings - There is sufficient time between ARAC meetings and main Board meetings to allow any work arising from ARAC meeting to be undertaken and reported to the Board as appropriate.	y	
1.23	Culture and Behaviour - ARAC acts in an inclusive and respectful manner, avoids 'group think', and provides an appropriate balance between challenge and support.	y	
1.24	Preparation - ARAC receives information and papers far enough in advance for members to fully consider before the meeting.	n	
1.25	Resources - ARAC is provided with sufficient administrative and secretarial support to undertake its duties to the required standard.	y	
1.26	Balance of Agenda - Sufficient time is afforded to the different providers of assurance to ARAC across the various lines of defence, notably risk management, Internal Audit and External Audit.	y	
1.27	Forward Planning - ARAC has a forward plan for its meetings so it can consider issues at the right time and in the right level of detail.	y	
1.28	Minute taker - There is a designated minute taker present at each meeting.	y	
1.29	Record of reports presented - All papers presented at ARAC meetings are at the right level of detail and presented in a manner which makes it easy for members to review and challenge. All papers should include a cover page outlining the main issues arising and should be tabled for either information, discussion, noting or for approval.	y	
1.30	Hybrid meetings - Where ARAC meetings are hosted online, a secure link to join the meeting on-line should be provided in advance. Appropriate technology should be in place prior to the meeting, ensuring all participants can be seen and heard clearly.	y	
Additional comments and key takeaways			



Reference	Essential Requirements (including Audit and Risk Assurance Committee Handbook Reference)	Yes/No	Actions/Comments
2.1	ARAC possesses a good range of skills and experience in relation to governance, risk and control. (4.1)	y	
2.2	At least one member of ARAC has recent and relevant financial experience sufficient to allow them to analyse the financial statements and understand good financial management disciplines. (4.1)	y	
2.3	ARAC proactively identifies which skills it requires to discharge its responsibilities most effectively. (4.2)	n/a	Members are appointed through political parties
2.4	The required skill sets for ARAC are reviewed at regular intervals. (4.2)	n/a	
2.5	Co-opting members and procuring specialist skills - ARAC uses the powers of co-opting members and procuring specialist skills where these are required. (4.5)	y	now included within TOR
2.6	Skills mapping - ARAC documents and maps the skills of its members so it can identify areas of strength and any skills gaps. (Annex G)	n/a	

Other Good Practice Arrangements

Reference	Good Practice	Yes/No	Actions/Comments
2.7	Diversity - ARAC draws on a sufficiently diverse membership, containing a variety of demographic attributes and characteristics.	Y	
2.8	Relevance of financial reporting experience - The financial reporting expertise held by members is relevant and appropriate to the significant financial reporting risks of the organisation – particularly in respect of any complex estimates or judgements.	Y	Members are encouraged to remain on AC for period of Council term.
2.9	Non-Technical Skills - ARAC benefits from a good mix of non-technical skills – for example, communication, influencing, negotiating, leadership and facilitation skills.	Y	
Additional comments and key takeaways			
Reference	Essential Requirements (including Audit and Risk Assurance Committee Handbook Reference)	Yes/No	Actions/Comments
2.10	Members who have recently joined ARAC have been provided with induction training to help them understand their role and the organisation. (4.6)	n	training to be arranged via DCS
2.11	Members of ARAC who are unfamiliar with corporate governance and wider practice in government are specifically upskilled in this area. (4.6)	y	
2.12	Members keep their skills and knowledge up-to-date through networking and conferences to allow them to focus on key issues facing the organisation. (4.3)	y	
2.13	ARAC Chair ensures that members have an appropriate programme of engagement with the organisation and its activities to help them understand the organisation, its objectives, business needs, priorities and risk profile. (4.7)	y	this is via Council corporately

Other Good Practice Arrangements

Reference	Good Practice	Yes/No	Actions/Comments
2.14	Learning culture - There is a positive culture of learning and personal development within ARAC.	y	
2.15	Emerging developments - ARAC's training and development programme takes account of developments in corporate governance and emerging risk areas.	y	
2.16	Public sector context - For ARAC members unfamiliar with the operations of the public sector, special focus is given to this as part of their induction, focusing in particular on regularity.	n	training to be arranged via DCS
2.17	Cross-government networking - ARAC Chair attends cross-governmental (if a government department) or cross-departmental (if an arm's-length body) ARAC Chair meetings.	n/a	
Additional comments and key takeaways			

Cyber and Digital

Reference	Good Practice	Yes/No	Actions/Comments
2.18	ARAC understands how cyber and digital risks impact on the organisation.	N	IT Manager to give update
2.19	ARAC has the level of skills and expertise required to challenge management and provide assurance to the Board that the organisation is properly managing its cyber and digital risks.	Y	
Reference	Good Practice	Yes/No	Actions/Comments
2.20	ARAC understands the organisation's approach to managing information risks, and how it manages its GDPR requirements.	Y	

Climate Change and ESG

Reference	Good Practice	Yes/No	Actions/Comments
2.21	ARAC is satisfied the organisation's approach to managing ESG risks, and making appropriate disclosures, is in line with relevant standards such as the Greening Government Commitments and Sustainability Reporting Guidance.	N	Report requested to future Audit Committee to include 2.21 - 2.23
2.22	ARAC is provided with the appropriate means to effectively assess the organisation's approach to managing climate-related risks.	N	
2.23	ARAC assesses the organisation's net zero strategy with sufficient detail, and at regular intervals.	N	

Projects and Programmes

Reference	Good Practice	Yes/No	Actions/Comments
2.24	ARAC is appropriately briefed on significant projects and programmes throughout their lifecycle e.g. provision of gateway reviews at each stage of the project.	n/a	covered in the CRR if relevant
2.25	ARAC has the skills and expertise to provide effective critical challenge on the financial management, delivery risks and overall progress of projects or programmes.	n/a	

Procurement

Reference	Good Practice	Yes/No	Actions/Comments
2.26	ARAC has an appreciation of the risks associated with procurement in the public sector context.	Y	
2.27	ARAC has the skills and expertise to challenge commercial activities and the procurement of goods and services.	n/a	
2.28	ARAC is informed of all Single Tender Action/Direct Award Contracts with supporting detail.	y	
2.29	ARAC is provided with regular updates of any significant legislative changes in procurement practices and how management is preparing for these.	y	
Additional comments and key takeaways			
5			



Section 3: Roles and Responsibilities - Assurance

Reference	Essential Requirements (including Audit and Risk Assurance Committee Handbook Reference)	Yes/No	Actions/Comments
3.1	ARAC helps the Accounting Officer and Board to formulate their assurance needs. (5.3)	y	
3.2	ARAC assesses whether the assurance received is of sufficient quality to meet the assurance needs outlined in 3.1. (5.3)	y	

3.3	ARAC understands the key sources of assurance in the organisation, and how and why each of these sources provides assurance to them. (5.5)	y	
3.4	ARAC understands the three lines of defence model, as set out in the Orange Book 2023, Annex 2, and how this applies in practice to the organisation. (5.6)	y	
3.5	ARAC is proactive in commissioning assurance work from appropriate sources where it identifies any significant governance, risk and control issues which have not been subject to sufficient review. (5.9)	y	
3.6	ARAC ensures the organisation operates appropriate and effective whistleblowing practices, in keeping with NIAO's good practice guide on Raising Concerns (June 2020), and has completed the associated self-assessment checklist.	y	

Other Good Practice Arrangements

Reference	Good Practice	Yes/No	Actions/Comments
3.7	Assurance Mapping - ARAC uses assurance mapping to identify where assurance is required and any key gaps where no assurance is provided, or where the quality of the assurance is poor.	y	
3.8	Recommendation Tracking Department of Finance (DOF) Letters and other relevant guidance - ARAC has an effective system for monitoring management's progress with recommendations from DoF Letters and other relevant guidance.	n/a	DfC circulars tabled
Additional comments and key takeaways			

ARAC understands how governance arrangements support achievement of the organisation's strategies and objectives.

(5.19) In particular, ARAC understands:

Reference	Essential Requirements (including Audit and Risk Assurance Committee Handbook Reference)	Yes/No	Actions/Comments
3.9	the Board's operating framework, including the organisation's vision and purpose;	y	
3.10	mechanisms which ensure effective organisational accountability, performance and risk management;	y	
3.11	role definitions, committees and other structures which support the effective discharge of responsibilities, decision-making and reporting;	y	
3.12	the development, operation and monitoring of the system of internal controls and whether these will provide timely warnings of any failings;	y	
3.13	how appropriate ethics and values are promoted within the organisation;	y	
3.14	how management information is communicated to the Board and other appropriate areas of the organisation; and	y	
3.15	the nature of relationships with arm's-length bodies, if applicable.	y	

Other Good Practice Arrangements

Reference	Good Practice	Yes/No	Actions/Comments
3.16	Future assurance requirements - ARAC monitors developments in corporate governance so it can proactively advise the Accounting Officer and Board on any changes to assurance requirements.	y	
3.17	Annual governance statement - ARAC reconciles assurance from Internal Audit, External Audit and other sources of assurance with conclusions drawn in the organisation's annual governance statement.	y	
3.18	Corporate governance policy - Without duplicating the work of the Board, ARAC advises on – and scrutinises the implementation of – its organisation's corporate governance policy.	y	
Additional comments and key takeaways			

Reference	Essential Requirements (including Audit and Risk Assurance Committee Handbook Reference)	Yes/No	Actions/Comments
3.19	ARAC understands the organisation's business strategy, operating environment and the associated risks to executing the strategy. (5.20)	y	
3.20	ARAC is satisfied that management takes an enterprise-wide view of the organisation's risks, including those that cross organisational boundaries. (5.20)	y	
3.21	There is a clear understanding of the role and activities of the Board in relation to managing risk. (5.20)	y	
3.22	ARAC discusses with the Board how its policies, attitude to, and appetite for risk are defined and communicated across the organisation. (5.20)	y	
3.23	ARAC understands and challenges the risk management framework and the assignment of responsibilities. (5.20)	y	
3.24	Adequate assurance has been obtained on the risk and control environment encompassing services outsourced to external providers, including shared service arrangements, and the wider supply chain. (5.12)	y	
3.25	(For government departments and groups only) assurance has been obtained on risks from across the group – and there is timely communication and visibility of these risks. (5.11)	n/a	

Other Good Practice Arrangements

Reference	Good Practice	Yes/No	Actions/Comments
3.26	Risk Culture - ARAC promotes the importance of a positive risk culture in the organisation as set out in NIAO's good practice guide on Innovation and Risk Management.	y	
3.27	Managing Innovation - ARAC is aware of how the organisation encourages best practice in innovation and risk management as set out in NIAO's good practice guide on Innovation and Risk Management – Self Assessment Checklist.	y	
3.28	Risk Tolerance - ARAC challenges management on whether there is a comprehensive process for identifying and evaluating risk, and for deciding what levels of risk are tolerable.	y	
3.29	Risk Registers - ARAC has sufficient understanding of the organisation to assess whether the risk register is an appropriate reflection of the risks facing the organisation.	y	
3.30	Resources - ARAC can assess whether there are sufficient resources to manage risk effectively across the organisation.	y	
3.31	Emerging Risks - ARAC challenges whether management's approach to identifying risks is broad enough to effectively identify new and emerging risks.	y	
3.32	Risk Evaluation - ARAC challenges management on its approach to evaluating risks, including the effectiveness of scenario planning and stress testing.	n/a	
3.33	Review of "Near Misses" - ARAC reviews information on 'near misses' to help determine whether the systems in place are sufficiently robust to mitigate future risk events.	n/a	H&S near misses covered within Corporate H&S and other relevant committees (i.e. IT).

3.34	Fraud and Error - ARAC understands the main fraud and error risks as set out in NIAO's various Fraud Risk guides and challenges management to consider timely options for tackling fraud and error risks.	y	
3.35	Resilience - ARAC considers the cumulative impact of risks and how these could impact on the ongoing resilience of the organisation.	y	
3.36	ARAC critically challenges and reviews the adequacy and effectiveness of control processes in responding to risks. (5.20)	y	
3.37	ARAC challenges whether the extent of the controls in place to mitigate risks is excessive, and whether any action is needed to address this. (5.10)	y	
3.38	Understanding of internal control - ARAC has a good understanding of how the organisation develops, operates and monitors the system of internal control.	y	
3.39	Controls over material or significant risks ARAC seeks assurance on how any material or significant risks are managed through strategic, operational and compliance controls.	y	
3.40	Timely indicators - ARAC assesses whether the system of internal control would provide timely indicators of weaknesses and failings.	y	
3.41	Root cause analysis of significant failings or weaknesses in internal control - When any significant failings or weaknesses in internal control arise, ARAC reviews management's analysis of the root cause and subsequent action plan.	y	
3.42	Financial control - ARAC is satisfied that the organisation has a sound system of financial control - including the structure of delegations - which enables the organisation to achieve its objectives with good value for money.	y	
3.43	IT controls - ARAC has sufficient assurance over the quality of IT controls.	y	
3.44	Design of fraud controls - ARAC is satisfied that the organisation's controls are designed to effectively prevent and detect known fraud and error risks as set out in NIAO's fraud risk guides .	y	
3.45	Evaluation of fraud controls - ARAC has oversight of how controls are evaluated so it can understand how effectively fraud and error risks are being addressed.	n	corporate fraud risk assessment to be completed by AD of Finance and Performance
Additional comments and key takeaways			
Reference	Essential Requirements (including Audit and Risk Assurance Committee Handbook Reference)	Yes/No	Actions/Comments
3.46	ARAC receives reports on major incidents as well as details of special investigations, including any whistleblowing cases. (5.22)	y	

Other Good Practice Arrangements

Reference	Good Practice	Yes/No	Actions/Comments
3.47	Counter fraud arrangements - ARAC is satisfied that the organisation has adopted appropriate arrangements to identify and respond to the risk of fraud, including reporting losses and investigating fraud incidents as set out in NIAO's good practice guide on Managing Fraud Risk in a Changing Environment .	y	
Additional comments and key takeaways			

Financial Reporting

Reference	Essential Requirements (including Audit and Risk Assurance Committee Handbook Reference)	Yes/No	Actions/Comments
3.48	ARAC reviews the clarity and completeness of disclosures in the year-end financial statements. (5.23)	y	
3.49	ARAC considers significant accounting policies, any changes to them, and any significant estimates and judgements, if possible, before the start of the financial year. (5.23)	y	
3.50	ARAC uses its understanding of the organisation to assess whether disclosures in the financial statements are set properly in context. (5.23)	y	
3.51	In reviewing the Annual Accounts, ARAC specifically considers the following: - accounting policies comply with relevant requirements, particularly HM Treasury's Financial Reporting Manual; - assurances about the financial systems which provide the figures for the accounts; - the quality of the control arrangements for preparing the accounts; - key judgements made in preparing the accounts, and management's consideration of their ongoing relevance; - any disputes arising between those preparing the accounts and the auditors; and - reports, advice and findings from External Audit - especially the Report to those charged with governance (RTTCWG).	y	
Reference	Good Practice	Yes/No	Actions/Comments
3.52	Annual Report - ARAC reviews the Annual Report to ensure that it is fair and balanced and is easily understandable.	y	
3.53	Complex judgements and use of experts - Where novel accounting issues or complex judgements have arisen during the year, ARAC has satisfied itself that management took specialist advice or enlisted expertise.	y	
3.54	Continual monitoring of significant issues - ARAC is effective in monitoring significant financial reporting issues throughout the year, particularly those which could lead to any potential qualification of the accounts.	y	
3.55	Reports from third parties - In reaching a view on the accounts, ARAC considers the implications of reports from third parties - for example, on legal matters, valuations or reports from regulators.	y	
3.56	Key Matters - ARAC considers key matters on its own initiative rather than relying solely on the work of the External Auditor.	y	
3.57	Understanding of the Organisation - ARAC has a detailed understanding of the organisation and its context and can successfully challenge whether the accounts provide a fair representation of activity.	y	
3.58	Going Concern - ARAC sufficiently challenges the going concern assessment in the context of its review of the financial statements and understanding of the business.	y	
3.59	Use of financial models - ARAC offers appropriate challenge to any information which is generated through financial modelling.	n/a	
3.60	Financial reporting developments - ARAC is familiar with developments in financial reporting standards and can challenge their application in financial statements.	y	
3.61	Group Reporting - (For government groups only) ARAC has sufficient oversight of significant financial reporting risks from across the department or group.	n/a	

3.62	Submission of unsigned Annual Report and Accounts (ARA) to the C&AG - (For central government bodies) The Annual Report and Accounts should be accompanied by a letter, signed by the Accounting Officer, confirming that the Accounting Officer takes full responsibility for the ARA. The letter should make clear that the Accounting Officer has: - reviewed the ARA to ensure they have been properly prepared in accordance with the guidance; - enquired of staff to ensure adequate working papers are available to support the figures in the ARA; and - enquired of staff to ensure that it is not anticipated that the ARA will be subject to significant adjustment as a result of the audit procedures. ARAC should be provided with confirmation that the above has happened.	n/a	
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Section 4: Scope - Terms of Reference

Reference	Essential Requirements (including Audit and Risk Assurance Committee Handbook Reference)	Yes/No	Actions/Comments
4.1	ARAC's Terms of Reference are agreed by the Accounting Officer and the Board. (5.26)	y	Agreed by Audit Committee and full Council Annually
4.2	The Terms of Reference are reviewed on an annual basis. (5.26)	y	Yes, included within the Audit Committee timetable - see Appendix 3
4.3	The Terms of Reference do not conflict with guidance in the HM Treasury's Audit and Risk Assurance Committee Handbook. (5.27)	y	ToR have always followed HM Treasury's Audit and Risk Assurance Committee Handbook
4.4	The Terms of Reference make clear ARAC's independence as a committee. (5.27)	y	see Paragraph 28,29 & 38
4.5	ARAC's Terms of Reference are made publicly available, including on the organisation's website. (5.26)	y	ToR included in Open session and ToR also on Website
4.6	The Terms of Reference allow for ARAC to sit privately without any non-members present for all or part of a meeting if they wish. (3.4)	y	New Wording - See Paragraph 30 in the approved 2025 TOR

As a minimum, the following areas are covered by ARAC's Terms of Reference (5.26):

Reference	Essential Requirements (including Audit and Risk Assurance Committee Handbook Reference)	Yes/No	Actions/Comments
4.7	details of ARAC membership.	y	Paragraph 30
4.8	the reporting requirements to the Board.	y	Paragraph 38
4.9	the key areas of responsibility on which ARAC will advise the Accounting Officer and Board.	y	Paragraph 36-38
4.10	rights of ARAC over co-opting additional members or procuring specialist advice.	y	New Wording - See Paragraph 35 in the 2025 TOR
4.11	the head of Internal Audit and a representative from External Audit will have free and confidential access to the Chair of ARAC.	y	Paragraphs 21 and 32
4.12	meeting information, including the number per year, the number of members required for the meeting to be quorate, and expected invitees.	y	Paragraph 30-35
4.13	information requirements, including what information will be provided for each meeting, and what will be provided on request.	y	Paragraph 1-39 and also evidenced in Appendix 3 - AC Timetable
Reference	Good Practice	Yes/No	Actions/Comments
4.14	Benchmarking - ARAC has compared its Terms of Reference against those of similar profile organisations.	y	Similar to other Local Authorities as best practice is followed
4.15	Expectations - In addition to core requirements, the Terms of Reference contain information which allows ARAC to function more effectively - for instance, expectations about how far in advance of meetings papers will be provided.	y	Paragraph 34 - Audit Committee is governed by the Standing orders
4.16	Proportionality - The Terms of Reference properly reflect the role and scope of ARAC and are proportionate to the way ARAC actually operates.	y	Role and Scope of Audit Committee is proportionate to the operation of the Audit Committee
4.17	Standing Item - The Terms of Reference are included as a standing agenda item at every ARAC for reference purposes.	y	See Appendix 3 - Annual review of ToR included
Additional comments and key takeaways			

Internal Audit

Reference	Essential Requirements (including Audit and Risk Assurance Committee Handbook Reference)	Yes/No	Actions/Comments
4.18	ARAC performs a risk-based review of Internal Audit's strategy and annual programme of work. (5.16)	y	
4.19	ARAC assesses the adequacy of the budget and resources available to Internal Audit. (5.16)	y	
4.20	ARAC reviews the Internal Audit charter or terms of reference. (5.16)	y	
4.21	ARAC assesses the results of Internal Audit's work, and management's responses to the issues raised. (5.16)	y	
4.22	ARAC reviews the annual Internal Audit Opinion and associated annual report. (5.16)	y	
4.23	ARAC assesses the performance of Internal Audit against applicable standards, expected performance measures and the results of any internal or external quality assurance assessments. (5.16)	y	Independent External Quality Assessment completed in 2024
4.24	ARAC reviews progress made by management in addressing Internal Audit recommendations and is proactive in obtaining confirmation that the recommendations are actually implemented. (5.16)	y	
Reference	Good Practice	Yes/No	Actions/Comments
4.25	Other assurance activity - ARAC frames the work of Internal Audit in the context of other assurance activity that takes place in the first and second lines of defence.	y	
4.26	Support - ARAC plays a role in providing support for, and acceptance of, the work of Internal Audit.	y	
4.27	Coverage - ARAC challenges whether the effectiveness of the risk, compliance and finance functions is evaluated as a part of its Internal Audit strategy.	y	
4.28	Overall opinion - ARAC considers how the individual components of the annual Internal Audit plan provide reasonable assurance on governance, risk and control for the organisation in totality.	y	
Additional comments and key takeaways			

External Audit

Reference	Essential Requirements (including Audit and Risk Assurance Committee Handbook Reference)	Yes/No	Actions/Comments
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4.29	ARAC considers and makes relevant enquiries about the External Auditor's planned audit approach. (5.17)	y	
4.30	ARAC considers the impact of the results of External Audit work. (5.17)	y	
4.31	ARAC promotes cooperation between External Audit and Internal Audit to maximise overall audit efficiency, capture opportunities to derive a greater level of assurance and minimise unnecessary duplication of work. (5.17)	y	
4.32	Recommendations Tracking – NIAO Public Reports – Where relevant, ARAC has an effective system for monitoring management's progress with recommendations from NIAO Public Reports. Management responses to a Memorandum of Reply (MOR) as set out in DAO 03/24 - <u>Guidance on Responding to Northern Ireland Audit Office Public Reports</u>	n/a	
4.33	NIAO Good Practice Guides - ARAC has an effective system for monitoring management's progress with any relevant recommendations arising from NIAO Good Practice Guides.	y	For any NIAO good practice guides that have relevance to the Audit Committee, these are presented and considered.
4.34	External Audit's findings and recommendations – ARAC reviews and monitors management's responses to any findings set out in External Audit's RTTCWG.	y	
Reference	Good Practice	Yes/No	Actions/Comments
4.35	Objectives of External Audit - ARAC has a clear understanding of the objectives, scope and remit of External Audit work.	y	
4.36	Review of adequacy of scope - ARAC has the opportunity to review the scope of External Audit work and – if not satisfied as to its adequacy – challenge whether additional work should be undertaken by the External Auditor.	y	
4.37	Level of fees - ARAC satisfies itself that the level of fees payable in respect of the audit services provided is appropriate and that an effective, high-quality audit could be conducted for such a fee.	y	
4.38	Materiality - ARAC is satisfied that it has a good understanding of materiality, including the benchmarks used and the calculation of materiality and performance materiality, as set out in <u>FRC ISA 320 - Materiality in Planning and Performing an Audit</u> .	y	
4.39	Audit quality - ARAC considers factors that could affect the quality of the audit during the year and discusses these with the auditor, as set out in FRC's paper on <u>Audit Quality Indicators</u> .	n/a	Audit strategy covers quality and expected timeframes.
4.40	Expert advice - ARAC is satisfied that the External Auditor has access to relevant expertise, for instance around pensions liabilities or property valuation.	y	
4.41	Quality of review - ARAC focuses on priority issues when undertaking its review of the results of External Audit work.	y	
4.42	Review of audit representation letters - ARAC reviews the audit representation letters before they are signed by the Accounting Officer and considers matters where representation has been requested that relates to non-standard issues.	y	
4.43	Quality of information provided to External Audit - ARAC takes steps to ensure External Audit receives quality, robust and timely audit evidence from the finance function.	y	
4.44	Support for External Audit - ARAC is supportive of External Audit's challenge of management and does not act as management's advocate.	y	
4.45	Uncorrected Misstatements - ARAC should provide written endorsement of management's reasons for not correcting any uncorrected misstatements identified by External Audit.	y	
Additional comments and key takeaways			



Section 5: Communications and Reporting

Reference	Essential Requirements (including Audit and Risk Assurance Committee Handbook Reference)	Yes/No	Actions/Comments
5.1	ARAC produces a report after each meeting for the Accounting Officer and Board (with a copy to the head of Internal Audit and the External Auditor) covering: • the key business taken by ARAC; and • ARAC's views and advice on any issues they believe the Accounting Officer or Board should take action on. (6.1)	y	minutes and action sheets prepared and approved
5.2	ARAC has effective communications with those it seeks briefings from (the executive and Internal and External Audit) and those it provides assurance to (the Board). (6.3)	y	
5.3	ARAC provides an Annual Report timed to support the preparation of the Annual Governance Statement. (6.4)	y	
5.4	ARAC's Annual Report is open and honest in presenting the ARAC's views. (6.4)	y	
5.5	ARAC's Annual Report summarises ARAC's work for the past year and how it discharges its responsibilities in accordance with HM Treasury's Audit and Risk Assurance Committee Handbook (July 2024) (1.5, 6.5)	y	
5.6	There are mutual rights of access between each of the Chair of ARAC, the Accounting Officer, head of risk management (if a separate function), head of Internal Audit and the External Auditor. (6.7)	y	
5.7	There are periodic discussions with key attendees outside of the formal meetings to help ensure that expectations are managed and there is mutual understanding of current risks and issues. (6.7)	y	

Other Good Practice Arrangements

Reference	Good Practice	Yes/No	Actions/Comments
5.8	Transparency - ARAC reports its work as transparently as possible within the limits of what is confidential and commercially sensitive.	y	
5.9	Working with the Board - ARAC has a robust mechanism for working with the Board, so expectations and accountability are clear.	y	
5.10	Technology - ARAC uses technology to its advantage and communicates as a group in a way which is effective, efficient and secure.	y	
5.11	Reports from ARAC to the Board - Reports produced by ARAC are proportionate, there is enough information to provide the Board with the assurance it requires, but not too much that key information is diluted.	y	
5.12	Visibility of risks across departments - (For government departments only) the departmental ARAC has an effective way of gaining visibility over key risks and issues arising from ARACs within the departmental group.	n/a	
5.13	Attendance at ARAC meetings by Departmental officials - (For ALBs of government departments only) a departmental official is invited to and attends all ARAC meetings.	n/a	
Additional comments and key takeaways			

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Reference	Essential Requirements (including Audit and Risk Assurance Committee Handbook Reference)	Yes/No	Actions/Comments
6.1	Chair's performance - The Chair seeks appraisal of his or her performance from the Accounting Officer or Chair of the Board, as appropriate. (Annex A, A2)	y	

6.2	ARAC members' performance - The Chair assesses the performance of the individual members of ARAC, discusses their training and development needs and agrees a training and development plan. (Annex A, A2)	n/a	
6.3	Periodic reviews - The Chair ensures a periodic review of the overall effectiveness of ARAC. (Annex A, A3)	y	completed annually
6.4	Assessment of outcomes - After completing an effectiveness review, there is sufficient time and effort devoted to discussing results and agreeing an action plan based on the outcomes.	y	
6.5	Monitoring of trends - Evaluation of performance is not done in isolation, and year-on-year trends in different areas of performance are measured.	n/a	
6.6	Feedback from key stakeholders - The Chair considers ways in which to obtain feedback from the executive and other key stakeholders – for example, Internal and External Audit – on the performance of ARAC.	n	will be picked as an action on Annual Report to be considered going forward

Other Good Practice Arrangements

Reference	Good Practice	Yes/No	Actions/Comments
6.7	Succession planning - The results of the performance evaluation are used to inform and influence succession planning – for instance in highlighting skills gaps or a lack of diversity, similar to the process set out for succession planning in the NIAO Report Board Effectiveness Good Practice Guide 2022 (Paras 1.23 to 1.25).	n/a	
6.8	Method of evaluation - ARAC carefully considers the extent and method of performance evaluation – for instance, using peer evaluation forms similar to those used for Board members and Chairpersons as set out in the NIAO Report Board Effectiveness Good Practice Guide 2022 .	n/a	
6.9	Objectivity and rigour - The evaluation of performance is objective and rigorous enough for meaningful conclusions to be drawn.	n/a	
Additional comments and key takeaways			



Reference	Good Practice	Yes/No	Actions/Comments
7.1	Does ARAC report directly to full Council?	y	
7.2	Do the Terms of Reference clearly set out the purpose of ARAC?	y	
7.3	Do ARAC's terms of reference explicitly address all the core areas including: • Maintenance of governance, risk and control arrangements • Financial and governance reporting • Establishing appropriate and effective arrangements for audit and assurance	y	
7.4	Is an annual evaluation undertaken to assess whether ARAC is fulfilling its terms of reference and that adequate consideration has been given to all core areas?	y	
7.5	Where coverage of core areas has been found to be limited, are plans in place to address this?	y	
7.6	Is ARAC independent of executive decision-making and able to provide objective oversight?	y	
7.7	Does ARAC have sufficient importance in the local council so that its recommendations and opinions carry weight and have influence with the leadership team and those charged with governance?	y	
7.8	Has an effective ARAC structure and composition of ARAC been selected? This should include: • separation from the executive • an appropriate mix of knowledge and skills among the membership • a size of ARAC that is not unwieldy • consideration as to the inclusion of at least one independent member • consideration as to the independent member chairing ARAC	y	
7.9	Have independent members appointed to ARAC been recruited in an open and transparent way and approved by the full Council?	y	
7.10	Does ARAC review progress from recommendations arising from NIAO's: • annual audit of the accounts; and • performance improvement audit and assessment annual exercise.	y	
Additional comments and key takeaways			

Report to:	Audit Committee
Date of Meeting:	07 May 2026
Subject:	Draft Performance Improvement Objectives 2026-27
Reporting Officer (Including Job Title):	Gerard Byrne – Assistant Director of Finance and Performance
Contact Officer (Including Job Title):	Catherine Hughes – Head of Performance and Improvement (Acting)

Confirm how this Report should be treated by placing an x in either:-

For decision	For noting only	X
1.0	Purpose and 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 required to set performance improvement objectives for the services they provide. These objectives can span more than one year, with intermediary milestones, which must be reviewed annually. The performance improvement objectives form part of the annual Performance Audit and Assessment which is carried out by the Northern Ireland Audit Office.	
2.0	Key issues	
	Draft performance improvement objectives 2026-27	
2.1	It is proposed that the Council carries forward all but one of the draft performance improvement objectives 2026-27 for Newry, Mourne and Down District Council from 2025-26. Performance Improvement Objective 2 in relation to the economy has been amended slightly to better reflect the work the Council is carrying out in this area. These objectives were developed within the context of the Corporate Plan 2024-27. These objectives are outlined in Appendix 1, and the 'supporting actions', 'measures of success' and targets have been developed and updated where appropriate and relevant. We will support the health and wellbeing of local people by improving our leisure facilities and services We will contribute to growing the economy by supporting local businesses, job creation and pathways to employment. We will improve the cleanliness of our District by continuing to promote recycling and addressing littering, fly tipping and dog fouling incidents We will improve our sustainability and reduce our impacts in relation to climate change We will improve the processing times of planning applications and enforcement cases by implementing the Planning Service Improvement Programme As part of the Performance Improvement Audit and Assessment 2025-26, the Northern Ireland Audit Office has confirmed that the Council has demonstrated that the 2025-26 improvement objectives are legitimate, clear, robust, deliverable and demonstrable. The improvement objectives cover a wide range of Council services, and they relate to both improving Council functions and improving services for communities and citizens.	

	Legislative context
2.2	The guidance issued by the Department for Communities 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. Councils should therefore frame improvement objectives so as to bring about improvement in at least one of the following specified aspects of improvement: • Strategic effectiveness • Service quality • Service availability • Fairness • Sustainability • Efficiency • Innovation
2.3	Councils should also determine their objectives for improvement based on critical self analysis, taking account of a wide range of evidence. All improvement objectives should relate to improving the functions and services to citizens, and be: • Legitimate • Clear • Robust • Deliverable • Demonstrable
2.4	Councils are required to consult and engage a range of stakeholders, including citizens, businesses and partner organisations on the performance improvement objectives. The proposed nine week consultation programme will run from 13 February - 17 April 2026 and will consist of the following elements: • Council website - On the consultations section of the Council's website an electronic survey in relation to the draft performance improvement objectives 2026-27 will be published. The overall consultation and engagement process will be further promoted through the Council's website and social media channels and circulated to key internal and external stakeholders. • Public advertisements in local newspapers • Engagement with DEA Forums and Section 75 groups through Youth Voice and Older People's Forums Consultation feedback will inform the final objectives which will form part of the Performance Improvement Plan 2026-27. An overview of the overall approach to develop and publish the Performance Improvement Plan by 30 June 2026, in line with statutory requirements, is outlined in Appendix 2.
3.0	Recommendations
3.1	To note:

	- The five draft performance improvement objectives 2026-27, as outlined in Appendix 1 - The proposed approach and timetable for publishing the Performance Improvement Plan 2026-27, as outlined in Appendix 2, including approval to commence the consultation and engagement process on 13 February 2026
4.0	Resource implications
4.1	There are no financial resource implications within this report.
5.0	Due regard to equality of opportunity and regard to good relations (complete the relevant sections)
5.1	<i>General proposal with no clearly defined impact upon, or connection to, specific equality and good relations outcomes</i> It is not anticipated the proposal will have an adverse impact upon equality of opportunity or good relations ☒
5.2	<i>Proposal relates to the introduction of a strategy, policy initiative or practice and / or sensitive or contentious decision</i> Yes ☒ No ☐ If yes, please complete the following: The policy (strategy, policy initiative or practice and / or decision) has been equality screened ☒ The policy (strategy, policy initiative or practice and / or decision) will be subject to equality screening prior to implementation ☐
5.3	<i>Proposal initiating consultation</i> Consultation will seek the views of those directly affected by the proposal, address barriers for particular Section 75 equality categories to participate and allow adequate time for groups to consult amongst themselves ☐ Consultation period will be 12 weeks ☐ Consultation period will be less than 12 weeks (rationale to be provided) ☒ <i>Rationale:</i> The draft performance improvement objectives 2026-27 have been equality screened and it is recommended that they are not subject to an equality impact assessment (with no mitigating measures required). In relation to the proposed nine-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, it is proposed that the Council implements a nine-week consultation process in order to ensure the deadline for publishing the Performance Improvement Plan 2026-27 by 30 June 2026 is met.

	It should also be noted that the performance improvement objectives 2026-27 have been developed based on the content of existing strategies, including the Corporate Plan 2024-27, which have been informed by a robust and reliable quantitative and qualitative evidence base, including Residents Survey 2022.
6.0	Due regard to Rural Needs (please tick all that apply)
6.1	Proposal relates to developing, adopting, implementing or revising a policy / strategy / plan / designing and/or delivering a public service Yes ☒ No ☐ If yes, please complete the following: Rural Needs Impact Assessment completed ☒
7.0	Appendices
	• Appendix 1 – Draft Performance Improvement Objectives 2026-27 • Appendix 2 – Approach and timetable for publishing the Performance Improvement Plan 2026-27
8.0	Background Documents
	Performance Improvement Plan 2025-26

Newry, Mourne and Down District Council

Consultation on the draft Performance Improvement Objectives 2026-27



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

Our Duty of Improvement

Part 12 of The Local Government Act (NI) 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.

The Council is required to set performance improvement objectives for the services it provides on an annual basis, and to have in place arrangements to achieve these objectives. Each performance improvement objective must bring about improvement in at least one of the following aspects of improvement:

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

Improvement for Councils should focus on enhancing the sustainable quality of life for ratepayers and local communities, and each objective should be clearly linked to the community planning outcomes for the District.

All but one of draft performance improvement objectives 2026-27 for Newry, Mourne and Down District Council has been carried forward from 2025-26. Performance Improvement Objective 2 in relation to the economy has been amended slightly to better reflect the work the Council is carrying out in this area.

They have been developed based on extensive consultation and engagement with key stakeholders and are aligned to the following regional and local plans which influence the overall direction of travel of the organisation.

- Programme for Government 2024-27
- Newry, Mourne and Down Community Plan
- Newry, Mourne and Down District Council Corporate Plan 2024-27
- Thematic Plans and Strategies, including the Regeneration and Economic Development Strategy

Once agreed, the performance improvement objectives 2026-27 will be published in the annual Performance Improvement Plan. This plan will provide more detail about what we want to improve, how we will deliver improvements, how our performance will be measured and what outcomes stakeholders will experience as a result of our improvement activity.

Our Draft Performance Improvement Objectives 2026-27

- 1. We will support the health and wellbeing of local people by improving our leisure facilities and services**
- 2. We will contribute to growing the economy by supporting business growth, job creation and pathways to employment.**
- 3. We will improve the cleanliness of our District by continuing to promote recycling and addressing littering, fly tipping and dog fouling incidents**
- 4. We will improve our sustainability and reduce our impacts in relation to climate change**
- 5. We will improve the processing times of planning applications and enforcement cases by implementing the Planning Service Improvement Programme**

These objectives have been selected based on the following criteria:

- Does the objective support the delivery of the Programme for Government, Community Plan and Corporate Plan 2024-27?
- Do the objectives demonstrate improvement in at least one of the seven aspects of improvement? (strategic effectiveness, service delivery, service availability, fairness, sustainability, efficiency, innovation)
- Are the objectives SMART? (specific, measurable, achievable, realistic, timebound)
- Are the resources in place to deliver the objective? (financial, human, leadership, skills, knowledge, governance, risk)
- Are the objectives based on robust and reliable evidence, and will they make a visible difference in the local area?
- How well are we performing?

Legend:

Status		Trend	
	Target or objective achieved / on track to be achieved		Performance has improved
	Target or objective partially achieved / likely to be achieved / subject to delay		Performance is similar to the previous year
	Target or objective not achieved / unlikely to be achieved		Performance has declined

*It should be noted that the performance information contained in the 'Looking Back' section of this report may be subject to change when the results are verified and reported through the Assessment of Performance 2025-26 in September 2026.

Community Plan for Newry, Mourne and Down

The Community Plan has been developed and agreed by the Community Planning Partnership Board. Entitled 'Living Well Together', the Community Plan provides a framework for collaborative working to deliver positive change for our communities, and sets out the following long term overarching vision 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'.

Through the Community Plan, the following five positive outcomes have been identified:

Our Outcomes

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



Newry, Mourne and Down District Council Corporate Plan 2024-27

The Corporate Plan 2024-27 sets out the strategic direction of the organisation and ties together a number of plans and strategies that will enable the Council to achieve the following mission and eight strategic objectives. The Corporate Plan will also contribute the achievement of the overarching vision and outcomes within the Community Plan.

Council Mission Statement

‘To deliver sustainable services and empower our communities through transparent governance and collaboration.’

Council Strategic Objectives

 Support the continued growth and development of our local economy	 Improve the health and wellbeing of everyone in the district
 Protect and enhance our environment to secure a sustainable future	 Support regenerative tourism opportunities which promote our culture, heritage and environment
 Empowering communities to play an active part in civic life	 Develop and revitalise our district
 Deliver sustainable services	 Represent the voice of the district with our partners

Your voice, your choice!

Newry, Mourne and Down District Council is inviting you to put forward your views on the draft performance improvement objectives 2026-27. We are keen to ensure that our performance improvement objectives have a positive impact on the quality of life of all stakeholders across the District, including citizens, local businesses, partner organisations in the statutory, voluntary and community sectors, employees and Elected Members.

A questionnaire has been included on page 22 of this document for all stakeholders to complete and return to:

Email: performance@nmandd.org
Address: Performance and Improvement
Newry, Mourne and Down District Council
O'Hagan House, Monaghan Row
Newry, Co Down
N. Ireland, BT35 8DJ

The questionnaire is also available on the Council's website and social media channels, through the following link:

www.newrymournedown.org/consultations

Alternatively, if you prefer to provide comments in person, please contact us on:

Tel: 0330 137 4000
Email: performance@nmandd.org

The closing date for responses is: 17 April 2026.

Performance Improvement Objective 1

We will support the health and wellbeing of local people by improving our leisure facilities and services		
Why this matters	You told us that: - One of the top priorities for improving your local area was 'Improving people's health and wellbeing (and reducing health inequalities) 17% of our residents are not active for a single day each week. - The third most important health and wellbeing opportunity you would like to see more of was 'physical activity opportunities such as leisure centres, gyms and sports facilities' - Between 2018 and 2022 there has been an increase in the number of residents satisfied with the leisure centres across the District. 65% of respondents to our 2025-26 survey agreed with this objective We know that keeping fit and active can help improve a person's health and wellbeing both physically and mentally and the provision of leisure facilities is key to achieving this. Newry, Mourne and Down District Council plays a key role in helping local communities to live long and healthy lives. The Council remains committed to promoting physical, mental, and emotional well-being and encouraging residents to make healthy and informed lifestyle choices and as part of this we need to always be striving to improve our leisure facilities and offerings.	
	Looking Back: What we did between April - September 2025	
		479,270 paid attendances across the 6 leisure facilities
		16,384 attendances recorded of people taking part in targeted health programmes
		10,824 memberships recorded across the indoor leisure facilities
		5 play parks upgraded across the District
		£225,000 given out in financial assistance for major and minor capital works for sports clubs with 31 clubs and 6 facilities benefitting
Looking Forward: What we will do in 2026-27 - Increase the number of paid attendances at indoor leisure facilities. - Continue to deliver a range of targeted, sustainable health programmes to encourage participation in physical activity. - Progress the leisure projects agreed within the Capital Programme. - Provide funding through financial assistance for capital projects for sports clubs. - Continue to monitor customer satisfaction. - Work towards achieving disability accreditation across identified tier 1 sites.		

How we will measure success	2022-23 Actual	2023-24 Actual	2024-25 Actual	Status Trend	Q1/Q2 2025-26	2026-27 Target
Number of paid attendances recorded at:	698,864	768,842	737,439 (Target: 850,000)	 	479,270 *	748,800
Newry Leisure Centre	307,153	331,546	244,929		261,631 *	335,000
Down Leisure Centre	246,978	259,473	273,783		135,502 *	270,000
Kilkeel Leisure Centre	69,797	63,811	74,988		21,208	21,000
St. Colmans Sports Complex	54,024	58,491	68,662		25,268*	60,000
Newcastle Centre & Tropicana Outdoor Swimming Complex	25,517	27,765	30,887		16,598*	27,800
Ballymote Sports and Wellbeing Centre	15,365	27,756	35,949		19,063	35,000
Number of people participating in targeted health programmes	9,309	10,805	20,421 (Target: 20,000)	 	16,384	16,500
Number of attendances recorded at Donard Park Multisport Hub	New measure			-	-	35,000
Value of Financial Assistance funding allocated to sports clubs	New measure			-	£225,000	£225,000
Number of leisure centre memberships	9,534	9,923	10,050 (Target: 10,000)	 	10,824	9,500**
Number of capital leisure projects progressed	New measure			-	2	7
Number of play parks upgraded	New measure	3	4		5	2
What you will see by March 2027	• 748,800 paid attendances at our six leisure centres by the end of 2026-27. • 16,500 people participating in targeted health programmes across the District. • 9,500 leisure centre memberships recorded. • 2 play parks upgraded. • 7 new build and/or upgraded capital leisure projects progressed including Kilkeel Leisure Centre, Newry City Park, Newcastle Centre, Rowallane Multisport hub, Crotlieve Multisport hub, Newry Multisport hub and Newcastle rock pool. • Financial assistance allocated for sports clubs to the value of £225,000 for capital projects. • Disability accreditation achieved in an identified tier 1 site. • 30,000 recorded visits to Donard Park Multisport hub.					
Alignment						
Corporate Plan 2024-27	• Improve the health and wellbeing of everyone in the District.					
Community Plan	• All people in Newry, Mourne and Down enjoy good health and wellbeing • All people in Newry, Mourne and Down benefit from prosperous communities					

Draft Programme for Government	• Cut Health Waiting Times			
7 aspects of improvement	Strategic effectiveness	Service quality	Service availability	Fairness
Responsible Officer	Director: Active and Healthy Communities			

*Following further data validation exercises these figures have changed from the Mid Year Assessment of the Performance Improvement Plan 2025-26.

** Target decreased due to 6 month closure of KLC

Performance Improvement Objective 2

We will contribute to growing the economy by supporting business growth, job creation and pathways to employment		
Why this matters	You told us that: • 'Improving skills, employability and job prospects' was your top priority for improving the local area in the 2022 residents survey • 'Supporting local businesses, attracting investment and jobs' is in your top three priorities for improvement • Investment to grow the economy, create jobs and attract tourists is the most important form of investment • 69% of respondents to our 2025-26 survey agreed with this objective Continuing to support and grow the economy of Newry, Mourne and Down remains a key priority for the Council. Council continues to support the growth of both new business start-ups and the growth of existing businesses through the collaborative delivery of the Go Succeed Programme. 'Go Succeed' is the new go-to source for free expert business advice focusing on the three pillars of starting, growing and scaling your business or business idea. The NMD Labour Market partnership (LMP) is vital for delivery against skills and employability, addressing economic inactivity, and supporting the up-skilling and re-skilling of residents in line with the demand for skills. The LMP has delivered a range of employment academies, careers fairs and jobs fairs, working closely with key stakeholders across the private and public sector. Delivery against the Belfast Region City Deal investment areas continues, with ambitions for job creation and the stimulation of private sector investment across the district. Council is leading on the implementation of a new DfE initiative for the establishment of Local Economic Partnership's which will deliver £4.5 Million of investment over a 3-year period, into initiatives that drive the creation of good jobs, productivity growth, sustainability and decarbonisation.	
		81 new enterprises created as a result of support and 113* new jobs promoted through business start activity
		
		7 new social enterprise start-ups supported, and 6 new social enterprise jobs created
		
Looking Back: What we did between April-September 2025		160 existing businesses supported to progress growth and scaling ambitions
		
		Delivered a range of Make it Local campaigns to support "Giant Adventures"

Looking Forward: What we will do in 2026-27	- Invest in the social economy through the Social Enterprise programme. - Support the establishment of new businesses through the 'Go Succeed' Programme. - Support the growth of existing businesses and creation of new jobs through the 'Go Succeed' Programme. - Directly support participants on employment pathway initiatives. - Invest in employability and skills through the implementation of the LMP Action Plan. - Invest in the creation of good jobs, productivity growth, decarbonization and regional balance through the implementation of a Local Economic Partnership action plan.					
How we will measure success	2022-23 Actual	2023-24 Actual	2024-25 Actual	Status Trend	Q1/Q2 2025-26	2026-27 Target
Number of social enterprise start-ups supported	12	12	12 (Target: 12)	 	7	12
Number of social enterprise jobs created	12	16	16 (Target: 12)	 	6	12
Number of participants engaged across all 'Go Succeed' activity	New measure		839 (Target: 712)		555	712
Number of business plans created for start-up businesses and employer enterprises	361	151	332 (Target: 361)	 	189*	289
Number of jobs promoted via business start-up activity	187	90	193 (Target: 173)	 	113*	173**
Number of new enterprises created as a result of support	195	90	175 (Target: 195)	 	81	119
Number of existing businesses supported to progress growth and scaling ambitions.	220	351	221 (Target: 220)	 	160	220
Number of participants directly supported on employment pathway initiatives	New measure			-	-	250
What you will see by March 2027	289 business plans created for Start-Up businesses and employer enterprises. - Over 700 participants engaged across all Go Succeed activity. - Support provided to 220 existing businesses to progress growth and scaling ambitions. 173 new jobs promoted via business start-up activity. 12 social enterprise start-ups supported and 12 social enterprise jobs created. 250 directly supported participants on employment pathway initiatives. - Continued support for new and established local businesses.					

	- Continued support for the growth of new employment opportunities. - Continued support to grow a labour market that is economically active and prosperous.			
Alignment				
Corporate Plan 2024-27	Support the continued growth and development of our local economy			
Community Plan	All people from Newry, Mourne and Down benefit from prosperous communities			
Draft Programme for Government	Grow a Globally Competitive and Sustainable Economy			
7 aspects of improvement	Strategic effectiveness	Service quality	Service availability	Innovation
Responsible Officer	Director: Economy, Regeneration and Tourism			

*The 2025/26 mid year figure is a draft number to be finalised following monitoring and verification of data by Go Succeed lead BCC

**Updated 'Go Succeed' programme target for the number of jobs promoted in Newry Mourne and Down: 173. An amendment to the standard set out in the Local Government (Performance Indicators and Standards) Order (Northern Ireland) 2015 is awaiting legislative passage and approval.

Performance Improvement Objective 3

We will improve the cleanliness of our District by continuing to promote recycling and addressing littering, fly tipping and dog fouling incidents

Why this matters	You told us that: • Dog mess and dog fouling and rubbish or litter lying around are your top two perceived problems in your local area • 6% of the residents surveyed were dissatisfied with the cleansing service provided by the Council. • 91% of residents said recycling is important to them, an increase of 5% on the 2018 residents survey figure. • 75% of respondents to our 2025-26 survey agreed with this objective Issues around street cleanliness continue to escalate largely as a result of the increased number of illicit dumping, littering and dog fouling incidents reported to the Council. To improve the overall cleanliness of the District, the Council has reviewed cleansing operations and is currently designing a more effective model of service provision. The Council also remains committed to collaborating with partner organisations and local communities to promote responsible dog ownership, address issues around littering and illicit dumping and generate local pride in having a cleaner, greener District for everyone to enjoy.										
Looking Back: What we did between April-September 2025	<table> <tr> <td data-bbox="448 1151 528 1227"></td><td data-bbox="528 1151 1445 1227">Issued 17 fixed penalty notices, 14 of which were paid</td></tr> <tr> <td data-bbox="448 1227 528 1281"></td><td data-bbox="528 1227 1445 1281">Supported 100% of all 17 community clean up requests received</td></tr> <tr> <td data-bbox="448 1281 528 1357"></td><td data-bbox="528 1281 1445 1357">10 environmental projects funded through the NI 'Live Here Love Here' Scheme</td></tr> <tr> <td data-bbox="448 1357 528 1433"></td><td data-bbox="528 1357 1445 1433">Increase in the amount of Local Authority collected municipal waste arisings.</td></tr> <tr> <td data-bbox="448 1433 528 1496"></td><td data-bbox="528 1433 1445 1496">Decrease in the rate of recycling, to 51.1%</td></tr> </table>		Issued 17 fixed penalty notices, 14 of which were paid		Supported 100% of all 17 community clean up requests received		10 environmental projects funded through the NI 'Live Here Love Here' Scheme		Increase in the amount of Local Authority collected municipal waste arisings.		Decrease in the rate of recycling, to 51.1%
	Issued 17 fixed penalty notices, 14 of which were paid										
	Supported 100% of all 17 community clean up requests received										
	10 environmental projects funded through the NI 'Live Here Love Here' Scheme										
	Increase in the amount of Local Authority collected municipal waste arisings.										
	Decrease in the rate of recycling, to 51.1%										
Looking Forward: What we will do in 2026-27	Address issues around recycling, littering, illicit dumping and dog fouling by: • Reviewing and implementing the Enforcement Improvement Plan. • Promoting responsible dog ownership through publicity and social media campaigns. • Encouraging residents to bring properly sorted surplus recyclable waste to our Household Recycling Centres. • Supporting local community clean ups. • Continued implementation of a Paint Re-Use Scheme at a further 2 Household Recycling Centres. • Implementing a new system to determine levels of street cleanliness and identify emerging issues and hotspots. • Embedding the new online reporting tool for dog fouling. • Continuing to implement the rollout out of compactable street litter bins.										

	Work in partnership with Keep Northern Ireland Beautiful to: - Promote the 'Live Here Love Here' campaigns. - Encourage community groups to 'Adopt a Spot'. - Highlight the impact of littering on the marine environment.					
How we will measure success	2022-23 Actual	2023-24 Actual	2024-25 Actual	Status Trend	Q1/Q2 2025-26 Actual	2026-27 Target
Number of fixed penalty notices issued	110	25	31 (Target: 120)	 	17	100
Number of fixed penalty notices paid	91	19	26 (Target: 96)	 	14	80
Percentage of issued fixed penalty notices that are paid	New measure			-	82.4%	80%
Percentage of community clean up requests supported	New measure		100% (Target: 90%)		100%	90%
Number of 'Live Here Love Here' environmental projects	10	9	15		10	No target
The percentage of household waste collected by District Councils that is sent for recycling	49.6%	50.1%	48.7% (Target 50%)	 	51.1%	70% by 2030
The amount of biodegradable Local Authority Collected Municipal Waste that is landfilled	2,319t	932t	429t (Target <20,954 t)	 	257t	<20,954 tonnes* * (2019-20)
The amount of Local Authority Collected Municipal Waste arisings	82,842t	84,636t	85,383t (Target 85,500)	 	45,591t	85,500 tonnes* * (2019-20 target)
What you will see by March 2027	- Increase in the number of fixed penalty notices issued and paid. - Responsible dog ownership and reduced levels of dog fouling, littering and illicit dumping. - Improved opportunities to report dog fouling and identify hotspots for enforcement patrols. - Reduction in the disposal of paint from our Household Recycling Centre sites. - Opportunities to engage in community clean ups. - Increased awareness of environmental messaging including recycling, dog fouling and littering. - Decrease in overflowing bins and reduction of street bin collections. - A cleaner, greener District, with improved civic and community pride.					
Alignment						
Corporate Plan 2024-27	Protect and enhance our environment to secure a sustainable future					
Community Plan	All people from Newry, Mourne and Down benefit from a clean, quality and sustainable environment					
Draft Programme for Government	Protecting Lough Neagh and the Environment					

7 aspects of improvement	Strategic effectiveness	Service availability	Innovation	Sustainability
Responsible Officer	Director: Sustainability and Environment			

*The Q1/Q2 2025-26 data for the statutory waste management performance indicators remains provisional and will be finalised when the year-end data is validated and published by DAERA.

**The 2019-20 NI Landfill Allowance Scheme (NILAS) targets have been included as the Council awaits more up to date targets from DAERA.

Performance Improvement Objective 4

We will improve our sustainability and reduce our impacts in relation to climate change.		
Why this matters	You told us that:	
	- Managing waste, reducing climate change, investing in renewable energy etc. was important to you. - Green technology skills were the second most important training support needed to improve the growth of resident employability. 91% of residents said recycling is important to them, an increase of 5% on the 2018 residents survey figure. 59% of respondents to our 2024-25 survey agreed with this objective	
	Our climate is changing, and we need to prepare. Greenhouse gas emissions cause the Earth’s atmosphere to hold more radiation from the sun which increases the overall temperature of the planet. This change in temperature is altering our climate and causing one of the greatest threats of our time. In October 2019 Newry, Mourne and Down District Council declared a ‘Climate Emergency’.	
	NMDDC is acutely aware of how intrinsic sustainability and care of our district is to its future. Within our new Council structure, a Sustainability Department has been created. This is led by a dedicated Assistant Director with responsibility for issues such as Energy, Council Fleet, Facilities Maintenance and Biodiversity. Environmental sustainability has become a key objective in the development of our capital projects, providing economic growth for the region in an inclusive and sustainable way. Newry, Mourne and Down District Council aims to embed the ethos of sustainability throughout its operations and to provide leadership for the community.	
	The Council also forms part of the Local Government Climate Action Network which is helping to deliver the NI Climate Change Adaptation Programme. This network will enable us to collaborate with other Councils and relevant statutory partners to develop a strategic approach for climate action.	
Looking Back: What we did between April-September 2025		Established the baseline for the Council’s carbon footprint
		Established the Council’s baseline for renewable energy generation and overall energy consumption
		Planted 89 trees across the District
		76% of Council fleet younger than 8 years
		Progressed the action plan contained within the Newry, Mourne and Down Biodiversity Strategy (2024-30)
Looking Forward: What	Address issues around climate change and sustainability by:	
	Launching the Sustainability and Climate Change strategy.	

we will do in 2026-27	• Publishing the Council's Climate Change Adaptation Plan. • Implementing the actions from the biodiversity strategy 2024-30. • Supporting the continued implementation of new Electric Vehicle (EV) charging points. • Undertaking the annual assessment of the Council's carbon footprint and renewable energy output. • Continuing to implement the Council's fleet replacement programme. • Continuing to implement the Active Travel Masterplan.					
How we will measure success	2022-23 Actual	2023-24 Actual	2024-25 Actual	Status Trend	Q1/Q2 2025-26 Actual	2026-27 Target
Carbon footprint of Council estate	New measure – Being established			-	5,246 tCO ₂ e	50% reduction by 2040
Energy Consumption baseline:	New measure – Being established			-		No Target Set*
Electricity					4,584,089 kWh	
Mains Gas					4,996,994 kWh	
Heating Oil (Kerosene)					12,449,723 litres	
Fleet Use (Diesel)					837,901 litres	
Fleet Use (Unleaded Petrol)					4,995 litres	
Renewable energy generation	New measure – Being established			-	154,684 kWh	No Target Set*
Percentage of Council fleet younger than 8 years		75%	79% (Target: 85%)		76%	75%
Number of vehicles within the Council fleet that have an alternative fuel source		1	1 (Target: 10)		1	16
Number of trees planted on Council managed estate		2,800	257 (Target: 2,800)		89	2,800
Number of Council supported EV charging points		20	0 (Target: 18)		0	12
What you will see by March 2027	• Publication of the Council's Climate Change and Sustainable Development strategy. • Publication of the Council's Climate Change Adaptation Plan.					

	- Continued implementation of the Newry, Mourne and Down Biodiversity Strategy (2024-2030). 2,800 new trees planted. - Annual Carbon footprint reported for Council estate. - Annual Renewable energy reported for Council estate. - Annual Energy consumption reported for Council estate. - Reduction in vehicle emissions from Council fleet. - New electric vehicles operating within Council fleet.			
Alignment				
Corporate Plan 2024-27	Protect and enhance our environment to secure a sustainable future			
Community Plan	All people from Newry, Mourne and Down benefit from a clean, quality and sustainable environment			
Draft Programme for Government	Protecting Lough Neagh and the Environment			
7 aspects of improvement	Strategic Effectiveness	Efficiency	Innovation	Sustainability
Responsible Officer	Director: Sustainability and Environment			

*Further detail in relation to these measures will be established once the Sustainability and Climate Change Strategy has been agreed and published and an associated action plan developed.

Performance Improvement Objective 5

We will improve the processing times of planning applications and enforcement cases by implementing the Planning Service Improvement Programme		
Why this matters	Delivering a more efficient and effective Planning Service for customers is a key priority for improvement for the Council. Planning plays a significant role in promoting sustainable development, regeneration, economic prosperity, investment and job creation for present and future generations of our District. 72% of respondents to our 2025-26 survey also agreed with this objective.	
	The new portal, which launched in December 2022, allowing customers to submit applications online and track live planning applications, is now fully operational and amendments and changes remain ongoing as per agreed structures.	
	Work continues on the Planning Improvement Programme and following discussions with SOLACE and DFI, the programme has been reviewed for 2025-26 and a new work programme is in place.	
	Staff retention and recruitment remain challenging, however as of January 2026 all vacant posts have been filled. Additionally, as part of the Performance Improvement Programme two Higher Level Apprenticeship officers commenced employment in January 2026. Performance against the statutory targets still remains a challenge and continues to be reviewed by SMT and SPR Committees.	
Looking Back: What we did between April-September 2025		72.5% of enforcement cases concluded within 39 weeks which exceeds the statutory target of 70%
		Average processing time of 44.6 weeks for local planning applications, which is above the regional average of 19.4 weeks
		Average processing time of 54.4 weeks for major planning applications, which is above the regional average of 34.0 weeks.
		Received 583 local planning applications, which is the second highest across Northern Ireland and accounts for 12% of all the applications received regionally.
Looking Forward: What we will do in 2026-27	• Reduce the number of live planning applications and enforcement cases which have been in the system for over 12 months. • Ongoing work with agents and architects to improve the standard of planning applications submitted. • Support employees to deliver service improvements through ongoing training, capacity building and 'planning surgeries'. • Review and consult on representations made during the consultation period after the launch of the Draft Plan Strategy. • Explore the development of a training programme for staff and members in collaboration with the Department of Infrastructure (DfI) as part of the Council's performance improvement programme for planning. • Review Council's Enforcement Strategy.	

How we will measure success		2022-23 Actual	2023-24 Actual	2024-25 Actual	Status Trend	Q1/Q2 2025-26 Actual	2026-27 Target
Average processing time for local planning applications (weeks)		21.6	33.7	45.2 (Target: <15 weeks)	 	44.6 weeks	<15 weeks
Average processing time of major planning applications (weeks)		89.0	154.8	29.6 (Target: <30 weeks)	 	54.4 weeks	<30 weeks
Percentage of planning enforcement cases progressed within 39 weeks		58.6%	60.0%	47.6% (Target: 70%)	 	72.5%	70%
Number of planning applications in the system for 12 months or more**		228	352	408 (Target: 150)	 	516	150
Number of planning applications in the system for 12 months or less**		934	1,154	1,118 (Target: 700)	 	1,021	700
Number of enforcement cases in the system 12 months or more**		503	599	574 (Target: 450)	 	641	450
What you will see by March 2027	• A more efficient and effective planning service. • Improved processing times for local and major planning applications. • Improved processing times for planning enforcement cases. • Reduction in the number of live planning applications and enforcement cases in the system. • An empowered and motivated workforce. • Increased confidence in the Planning system. • Sustainable development and regeneration of the District. • A review of representations made during the consultation period for the Draft Plan Strategy. • A training course developed for Council staff and members in collaboration with DfI. • Council's enforcement strategy reviewed.						
Alignment							
Corporate Plan 2024-27	• Deliver sustainable services						
Community Plan	• All people in Newry, Mourne and Down benefit from prosperous communities						
Programme for Government	• Provide More Social, Affordable and Sustainable Housing • Reform and Transformation of Public Services						
7 aspects of improvement	Strategic effectiveness	Service availability	Sustainability	Efficiency			
Responsible Officer	Director: Economy, Regeneration and Tourism						

*Annual planning figures will be validated by the Department for Infrastructure and published through the Annual Report 2025-26.

**The 2026-27 targets have been carried forward from 2025-26 and will be reviewed prior to the publication of the Performance Improvement Plan 2026-27, in June 2026.

Strategic Alignment

Performance Improvement Objective	Corporate Objective(s)	Community Planning Outcome(s)	Duty of Improvement
We will support the health and wellbeing of local people by improving our leisure facilities and services	Improve the health and wellbeing of everyone in the District	All people in Newry, Mourne and Down enjoy good health and wellbeing All people in Newry, Mourne and Down benefit from prosperous communities	Strategic effectiveness Service quality Service availability Fairness
We will contribute to growing the economy by supporting business growth, job creation and pathways to employment	Support the continued growth and development of our local economy	All people from Newry, Mourne and Down benefit from prosperous communities	Strategic effectiveness Service quality Service availability Innovation
We will improve the cleanliness of our District by continuing to promote recycling and addressing littering, fly tipping and dog fouling incidents	Protect and enhance our environment to secure a sustainable future	All people from Newry, Mourne and Down benefit from a clean, quality and sustainable environment	Strategic effectiveness Service availability Innovation Sustainability
We will improve our sustainability and reduce our impacts in relation to climate change	Protect and enhance our environment to secure a sustainable future	All people from Newry, Mourne and Down benefit from a clean, quality and sustainable environment	Strategic Effectiveness Efficiency Innovation Sustainability
We will improve the processing times of planning applications and enforcement cases by implementing the Planning Service Improvement Programme	Deliver sustainable services	All people in Newry, Mourne and Down benefit from prosperous communities	Strategic effectiveness Service availability Sustainability Efficiency

Consultation on the draft Performance Improvement Objectives 2026-27

I am responding:	as an individual	
	on behalf of an organisation (please state)	

Question 1

Which consultation group do you belong to? *Please tick all that apply.*

Resident	
Elected Member	
Local Business	
Local Community Organisation	
Local Voluntary Organisation	
Statutory Organisation	
Other	

If other, please provide further information below.

Question 2

Do you agree that the draft Performance Improvement Objectives are appropriate for our District?

Performance Improvement Objective 1	Agree	Disagree
We will support the health and wellbeing of local people by improving our leisure facilities and services		
Comments:		
Performance Improvement Objective 2	Agree	Disagree
We will contribute to growing the economy by supporting business growth, job creation and pathways to employment		
Comments:		
Performance Improvement Objective 3	Agree	Disagree

We will improve the cleanliness of our District by continuing to promote recycling and addressing littering, fly tipping and dog fouling incidents		
Comments:		
Performance Improvement Objective 4	Agree	Disagree
We will improve our sustainability and reduce our impacts in relation to climate change		
Comments:		
Performance Improvement Objective 5	Agree	Disagree
We will improve the processing times of planning applications and enforcement cases by implementing the Planning Service Improvement Programme		
Comments:		

Question 3

Would you suggest any alternative Performance Improvement Objective(s), 'supporting actions' and 'measures of success'?

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Question 4

Which of the areas outlined below would you like to see Newry, Mourne and Down District Council make improvements to in the future? (please tick 3 areas)

Area	
Arts Centres and Museums	
Building Control	
Car Parking	
Cemeteries	
Cleansing Service	
Community Services/Centres	
Council Parks and Open Spaces	

Council Website	
Economic Development (Programmes to support the economy)	
Environmental Health	
Grants, Procurement and Finance	
Harbours and Marinas	
Leisure Centres	
Licensing (dogs, gaming, entertainment etc)	
Planning	
Play Parks	
Recycling	
Bin Collection	
Registration Services (Births, Deaths, Marriages and Civil Partnerships)	
Tourism Events	
Visitor Attractions	
Visitor Information Centres	
Other Services (please specify)	

What specific improvements would you like Newry, Mourne and Down District Council to make in future years?

Completed questionnaires or comments should be submitted by **17 April 2026** to:

Email: performance@nmandd.org

In Writing: Performance and Improvement
Newry, Mourne and Down District Council
O'Hagan House
Monaghan Row
Newry
Co Down
BT35 8DJ

Telephone: 0330 137 4000

Thank you for taking the time to respond to this questionnaire.

We look forward to hearing from you.

Overall approach and timetable to develop and publish the Performance Improvement Plan 2026-27

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1	Development of the Performance Improvement Plan 2026-27	Timetable
1.1	Review baseline evidence to support the development of the Performance Improvement Plan, including a review of existing performance management arrangements across the organisation	Nov - Dec 2025
1.2	Develop and update the performance improvement objectives, supporting actions and measures of success, ensuring alignment to the seven criteria outlined in the legislation, as well as the Community Plan, Corporate Plan and other key strategies. Prepare Delivery Plans for each objective.	Dec 2025 - Jan 2026
1.3	Consider and agree the: - Draft performance improvement objectives 2026-27, supporting actions, measures of success - Overall approach and timetable for developing and publishing the Performance Improvement Plan 2026-27, ensuring compliance with the statutory Duty to Improve	CMT: Feb 2026 SMT: Feb 2026 SPR: Feb 2026 Council: Mar 2026 AC: May 2026
1.4	Carry out an equality screening and rural needs impact assessment of the draft performance improvement objectives 2026-27	Jan 2026
2	Consultation on the draft Performance Improvement Objectives 2026-27	Timetable
2.1	The proposed 9 week consultation timetable with key stakeholders will consist of the following elements:	
2.2	Consultation Section, Council website – Electronic survey published on the Council's website in the consultations section, promoted through the Council website and social media channels, and circulated to internal and external stakeholders	13 Feb-17 Apr 2026
2.3	Public Advertisements in local newspapers	W/B 16 Feb 2026
2.4	Consultation and engagement on the draft performance improvement objectives 2026-27 with: Section 75 groups, including Youth Councils, Older People's Forum, Cedar Foundation and District Electoral Area Fora	13 Feb-17 Apr 2026
2.5	Analyse feedback from consultation and engagement activity, and propose amendments to the performance improvement objectives, supporting actions and measures of success where appropriate	Apr 2026
3	Design, approval and publication of the Performance Improvement Plan 2026-27	Timetable
3.1	Finalise the Performance Improvement Plan 2026-27	Apr 2026
	Carry out an equality screening and rural needs impact assessment of the Performance Improvement Plan 2026-27	Apr 2026

Overall approach and timetable to develop and publish the Performance Improvement Plan 2026-27

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3.3	Consider the Performance Improvement Plan 2026-27, with proposed amendments following the consultation process	SMT: May 2026 CMT: May 2026 SPR: May 2026 Council: Jun 2026 AC: Jul 2026
33.4	Publish the Performance Improvement Plan on the Council's website and social media channels	Jun 2026 (before statutory deadline of 30 June)
3.5	Develop, translate into Irish (in line with Bilingualism Policy) and publish the summary performance document – 'Our Performance: Looking Back, Going Forward'	Aug 2026
4	Implementation of the Performance Improvement Plan 2026-27	Timetable
4.1	Publish the annual Assessment of Performance 2025-26, in line with statutory requirements	SMT: Aug 2026 SPR: Aug 2026 Council: Sep 2026 AC: Oct 2026
4.2	Monitor and report progress in implementing the Performance Improvement Plan 2026-27 through the Mid Year Assessment	SMT: Nov 2026 SPR: Nov 2026 Council: Dec 2026 AC: Jan 2027
5	Improvement Audit and Assessment 2026-27	Timetable
5.1	NI Audit Office carry out the annual Improvement Audit and Assessment to ascertain if the Council has fulfilled its statutory duty of performance improvement. This will include: - A forward looking assessment of the Councils likelihood to comply with its duty to make arrangements to secure continuous improvement - A retrospective assessment of whether the Council has achieved its planned improvements to inform a view regarding the Councils track record of improvement	Aug-Nov 2026
5.2	The NI Audit Office issue the S95 report, outlining the findings from the Improvement Audit and Assessment, which includes proposals for improvement to assist the Council in fulfilling its performance responsibilities in future years	Final report: 30 Nov 2026 Publication of report: Feb 2027

**Overall approach and timetable to develop and publish the Performance Improvement Plan
2026-27**

5.3	Consider the s95 Improvement Audit and Assessment Report	SMT: Dec 2026 SPR: Dec 2026 Council: Jan 2027 AC: Jan 2027
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Report to:	Audit Committee
Date of Meeting:	7 May 2026
Subject:	Corporate Risk Register
Reporting Officer (Including Job Title):	Gerard Byrne - Assistant Director of Finance & Performance
Contact Officer (Including Job Title):	Gerard Byrne – Assistant Director of Finance & Performance

Confirm how this Report should be treated by placing an x in either:-

For decision	X	For noting only	
1.0			Purpose and Background
1.1			The Corporate Risk Register was reviewed and updated by SMT on 28 April 2026. Quarter 3 Assurance Statements for 2025/26 have been used to inform and update the content of the Corporate Risk Register. Where relevant, Officers have also provided updates in relation to specific controls and action plans.
2.0			Key issues
2.1			Corporate Risk Register The Council has identified 12 corporate risks, 7 of which are red, 4 of which are amber and 1 of which is a yellow level risk. No new risks have been added to the Risk Register. <u>Appendix 1</u> provides an overview of each risk, risk owner(s), gross and residual risk scores, as well as a summary of changes and updates which have been made to the Corporate Risk Register since January 2026. Several actions have been updated to ensure the Corporate Risk Register is a live document and can be used as a Management tool for decision making. The Corporate Risk Register has been updated with the Council's new objectives from the Corporate Plan 2024-27. The updated Corporate Risk Register is attached at <u>Appendix 2</u>.
2.2			Other Risk factors which were considered Senior Management Team (SMT) has considered including a Corporate Risk relating to the impacts of climate change. A consultation on Council's Sustainability and Climate Change Strategy & Action Plan has just completed. In the coming weeks, work will begin on developing the Corporate Risk, considering both the potential impacts of climate change and the mitigations the Council can put in place. This will align with the development of actions to assist Council in meeting future sustainability and climate targets.
2.3			Directorate Risk Register – Corporate Services The Risk Reporting section of the Risk Strategy states that Directorate Risk Registers will be presented to the Audit Committee on a rotational basis. The Risk Register summary for the Corporate Service Directorate is attached at <u>Appendix 3</u>. The Risk Register was

	reviewed and updated with the Assistant Directors, Democratic Services Manager and CEO in April 2026.
2.4	Within the Corporate Services Directorate Risk Register, 8 risks have been identified. 1 red risk has been identified, 6 risks have an amber risk rating and 1 risk has a yellow risk rating. These risks cover a range of service areas and functions and 3 new risks have been added since the May 2025 Audit Committee. The Corporate Services Risk Register will be updated on a quarterly by the Directorate Management Team and considered by the Audit Committee annually.
3.0	Recommendations
3.1	To approve the updates to the Corporate Risk Register highlighted within the summary at Appendix 1. Full Corporate Risk Register can be evidenced at Appendix 2. To note the revised Corporate Service Directorate Risk Register summary at Appendix 3 and detailed Corporate Services Directorate Risk Register at appendix 4.
4.0	Resource implications
4.1	There are no resource implications.
5.0	Due regard to equality of opportunity and regard to good relations (complete the relevant sections)
5.1	<i>General proposal with no clearly defined impact upon, or connection to, specific equality and good relations outcomes</i> It is not anticipated the proposal will have an adverse impact upon equality of opportunity or good relations ☒
5.2	<i>Proposal relates to the introduction of a strategy, policy initiative or practice and / or sensitive or contentious decision</i> Yes ☐ No ☒ If yes, please complete the following: The policy (strategy, policy initiative or practice and / or decision) has been equality screened ☐ The policy (strategy, policy initiative or practice and / or decision) will be subject to equality screening prior to implementation ☐
5.3	<i>Proposal initiating consultation</i> Consultation will seek the views of those directly affected by the proposal, address barriers for particular Section 75 equality categories to participate and allow adequate time for groups to consult amongst themselves ☐

	Consultation period will be 12 weeks ☐ Consultation period will be less than 12 weeks (rationale to be provided) ☐ <i>Rationale:</i> Consultation not required.
6.0	Due regard to Rural Needs (please tick all that apply)
6.1	Proposal relates to developing, adopting, implementing or revising a policy / strategy / plan / designing and/or delivering a public service Yes ☐ No ☒ If yes, please complete the following: Rural Needs Impact Assessment completed ☐
7.0	Appendices
	Appendix 1: Summary Sheet – Corporate Risk Register – May 2026 Appendix 2: Corporate Risk Register – May 2026 Appendix 3: Summary Sheet – Corporate Services Directorate Risk Register – May 2026 Appendix 4: Corporate Services Directorate Risk Register – May 2026
8.0	Background Documents
	None

NMDDC Corporate Risk Register Cover Sheet - May 2026

Risk	Description	Risk Owner(s)	Jan-26		May-26		Comments
			Gross Risk Score	Residual Risk Score	Revised Residual Risk Score		
CR01	Failure to deliver the capital investment programme for the District	SMT Caolain Boyd	25	20	20	↔	Risk Score remains unchanged. Actions have been updated, specifically in relation to the Tourism Element of the BRCD funding and approval granted from the BRCD Board, DfE and TNI for the development of a new proposal to OBC stage. This was also approved at SPR April 2026. This new immersive tourism trail seeks to secure BRCD allocation of £29.2m for a tourism project for the NMDDC area. There is also a new action in relation to resourcing strategic capital projects going forward.
CR02	Non-compliance with legislative requirements, including the Procurement Act 2023	SMT Sinead Murphy	25	20	20	↔	Risk score remains unchanged. Actions have been updated. A new root cause, consequence and action added to recognise the risk associated with Council vehicles and accidents. Council have now established a contract management code within our financial systems which will be allocated to all contracts greater than £30k.
CR03	Failure to effectively manage waste	Sinead Murphy	25	20	20	↔	Residual risk remains unchanged - actions have been updated.
CR04	Failure to provide robust and timely planning decisions	Conor Mallon Jonathan McGilly	25	20	20	↔	Residual risk score remains unchanged. Actions have been updated.
CR05	Failure to adequately deliver future efficiencies and improvements	Marie Ward SMT	20	16	16	↔	Residual risk score remains unchanged. Actions have been updated - Full Business Case to be presented to the ITPG group on the 14 May 2026.
CR06	Failure to adequately react to a major incident which would minimise any negative consequences/impact	SMT Sinead Murphy	25	8	8	↔	Residual risk score remains unchanged and actions have been updated. Additional detail added to the Business Continuity Plan action recognising the impact on staff resilience.
CR07	Failure to implement an economic development programme to drive growth within the district	Conor Mallon	20	16	16	↔	Residual risk score remains unchanged and actions have been. A new action was added recognising the funding cut to 'Go Succeed'.
CR08	Failure to manage sickness absence resulting in delays and an inability to deliver Council services.	Senior Management Team	25	20	20	↔	Residual risk score remains unchanged. Actions have been updated.
CR09	Risk to the long term financial stability of Council in relation to the delivery of Council Services	Senior Management Team, Gerard Byrne	25	20	20	↔	Residual risk score remains unchanged and actions have been updated. A new root cause has been added in relation to Geopolitical instability (e.g., Iran conflict) which is disrupting global energy supply, driving up fuel and energy prices, leading to increased costs, inflation, and economic slowdown. A new action has also been included in relation to the Exchange Rate risk in relation to the Peace funding.
CR10	Failure to effectively plan for and manage a cyber security attack.	Veronica Keegan Gavin Ringland	25	20	20	↔	Residual risk score remains unchanged and actions have been updated.
CR11	Risk of Industrial Action impacting on Service Delivery	Senior Management Team	25	15	15	↔	Residual risk score remains unchanged. Actions have been updated.
CR12	Insufficient staff resources to deliver Council services in an effective and efficient manner	Marie Ward SMT	20	16	16	↔	Residual risk score remains unchanged. Actions have been updated.

1. Corporate Risk Register NMDDC

5/5/2026 4:45:24 PM

Risk CR. 01 - Failure to deliver the capital investment programme for the District

Consequence	5					G	Risk Categories Buildings / Engineering / Environment Business operational/reputational	Risk Description Failure to adequately resource the capital programme Failure to effectively manage capital contracts Capital programme does not sufficiently deliver on the Corporate Objectives	Potential Root Cause Lack of availability of construction materials and increases in the cost of materials due to inflation and Cost of Living crisis Contractors on key projects fail to deliver on time and on budget Consultant and/or contractor collusion Procurement delays, failures or legal challenges Procurement Act 2023 - due to the uncertainty - became law on 24 February 2025 Governance Arrangements not being adhered to Projected timelines too optimistic Delays due to the statutory approvals process and gaining consent Lack of awareness in staff and managers Lack of resources - economic downturn/recession Funding reduced/withdrawn, timescales extended leading to increased costs Impact of inflation on the financial viability of the capital plan going forward	Consequence Impact on service delivery Financial impact - inflationary pressures Legal challenge / Negative PR Impact on quality/cost of projects Future reduction on the capital budget Reputational damage	Risk Owners Caolain Boyd; Senior Management Team	Gross/Inherent Risk Red 25	Last Review 1/7/2026
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	3			T									
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	1												
		1	2	3	4	5							
Probability							Residual Risk Red 20	Next Review 4/7/2026	Target Risk Level Yellow 9	Risk Appetite Risk Open			

Objectives

- 1. Support the continued growth and development of our local economy
- 6. Develop and revitalise our district
- 7. Deliver sustainable services

Key Controls Identified

- 1. Asset Management Strategy in Place to identify surplus assets
- 1. Capital Projects Procedure - June 2024
- 1. Monthly review of spend against budget
- 1. Outline and then Strategic Businesses cases for all significant projects
- 1. Pre-Qualification Questionnaire criteria strengthened for Suppliers
- 1. Professionally qualified and experienced staff
- 2 Project risk register in place for major projects
- 2. Capital Plan annually approved at Council
- 2. Funding Agreements and Contracts for Funding when applicable
- 2. Large projects are project managed by external consultants who report to the Estates Team.
- 2. Monthly site progress meetings which are minuted
- 2. Multi Year Capital Plan
- 2. Project and Programme Boards for significant capital projects
- 2. Strategic Finance Working Group scrutinises each Capital Project
- 3. Gateway Reviews
- 3. Internal Audit of Project Governance received SA 2022/23.

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
BRCD - Tourism	Following the announcement of the National Trust on 1 May 2025, refusing the lease at Thomas Quarry - urgent meetings have taken place with Council, DfE, TNI and BRCD partners.	In Progress	Senior Management Team	9/30/2026	Tourism -Council is to develop an outline business case for a new immersive tourism trail featuring world class visitor amenities stretching from Carlingford Lough to Strangford Lough as part of a major investment proposal under the BRCD. Approval for the Council to progress the plan to the outline business case stage has been agreed by the BRCD's Executive Board supported by BRCD partners including the DfE, DoF and TNI. The BRCD recommendation was endorsed by Council's Strategy, Policy and Resources Committee at its meeting on Thursday 23 April 2026.

BRCD funding - NCCR	On the 13 September 2024 the UK government announced that it was pausing funding of City Deals in Northern Ireland. On the 16 September 2024, The Secretary of State confirmed that following communication with HM Treasury nothing has changed on the status of the Belfast Region City Deal, which was signed back in December 2021.	In Progress	Senior Management Team	9/30/2026	NCCR FBC was approved by Council April 2025 and DfC August 2025. Theatre and Conference facility: Contractor award January 2026. Programme Board, Project Board, and Contractor Progress meetings are all operational in line with project governance. Civic and Regional Hub: Following the receipt of a Pre Action Protocol on the Civic and Regional Hub, this project is delayed pending a decision on a JR estimated time May 2026. Grade A Office Development grant scheme opened Q3 25/26; following receipt of nil applications, will re open May 2026 for an extended period of 6 months.
Capital Plan Cash Flow forecasting	Ongoing forecasting dependent on progress in capital projects	In Progress	Gerard Byrne	6/30/2026	The estimates for MRP/Loan payments over the life of our capital Programme as part of the 2026/27 Rate Process is in progress. Finance Team met with Capital Team Project Managers in Q4 2025/26 to get an update on projected Capital Spend versus budget for 2025/26 and projections for 2026/27 onwards.
Procurement Act 2023	The Procurement Act 2023 became law on Monday 24 February 2025. Has a significant impact on capital projects, when the projects span old and new regulations/laws.	In Progress	Caolain Boyd	9/30/2026	The guidance notes and templates have been released by Central Government. The Procurement Policy has been been updated and SIB have been engaged to provide Procurement Advice. The Council will be moving to ETendersNI. Additional resource is in place to assist the team as well as additional capacity to assist with tender specification advice in S&E and AHC. Revised Procurement Policy approved by the SP&R in September 2025. Projects started before PA23 came into affect will be delivered in accordance with PCR 2015. New projects will be delivered in accordance with new procurement templates and procedures.
Resourcing for Capital Projects	Additional Resource for strategic capital projects	In Progress	Senior Management Team	9/30/2026	Councils SP&R Committee approved appointing a Strategic Capital Project Director to oversee the delivery of major capital projects across Council. The post would provide senior leadership, improve governance, strengthen programme delivery, and ensure that major projects are managed in a consistent and controlled way. The Committee also approved engaging client-side Project Managers. This would ensure project specific project and contract management of council strategic projects during the construction phase. This will result in the construction phase of project being overseen by a NMDDC appointed experienced project manager working directly to council.

Risk CR. 02 - Non-compliance with legislative requirements, including the Procurement Act 2023

Consequence	5				R	G	Risk Categories Business operational/reputational Impact on individuals (staff or public) Statutory Duty (Legal/Regulatory) Risk Description Failure to have the necessary policies and procedures in place with staff adequately trained to ensure legislative compliance. This includes complying with Procurement legislation, health and safety / fire risk assessments / Asbestos and Legionella best practice and statutory requirements. Council not having adequate insurance cover. Potential Root Cause Failure to understand and meet legal requirements in relation to Health and Safety, Information Management, Rural Needs, Disability, Section 75, Performance and Improvement and Safeguarding. Lack of resources and inadequate training provision. Staff not complying with Council's procurement policy. Procurement Act 2023 became law on 24 February 2025 Property and vehicle schedules not being up to date. Absence of effective operational procedures and policies. Fire Risk Assessments at Council buildings not being undertaken and actions not being implemented and managed. Unforeseen events and public negligence/lack of responsibility. FRA / Legionella / Asbestos etc (are not being reviewed due to front line services being provided). Failure to adhere to road speed limits
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Probability							
							Consequence Non-compliance leading to prosecution Personal liability / Corporate Manslaughter Risk of a fatality at a Council site Reputational damage Reduced trust and public confidence Increased number of complaints and queries Increased insurance premiums Loss of income Transport Operator Licence being revoked leading to inability to delivery key services, e.g. refuse collections
							Risk Owners Sinead Murphy; Senior Management Team
							Gross/Inherent Risk Red 25 Last Review 4/28/2026
							Residual Risk Red 20 Next Review 7/31/2026
							Target Risk Level Yellow 8 Risk Appetite Risk Averse

Objectives

7. Deliver sustainable services

Key Controls Identified

- 1. Asbestos and Legionella Policies and Management Plans in place
- 1. Dedicated skilled teams in place for:
 - Health and Safety, HR, Legal and Procurement
- 1. Health and Safety Committees in place and ongoing programme of training in place
- 1. Policies and procedures in place - i.e H&S Policy, Procurement Policy, Access to Information, Capital Projects etc
 - 1. Procurement training rolled out to all relevant staff
- 2. Compliance Reporting to Estates and Facilities Steering Group, SMT and H&S Committees
- 2. Procurement a standing agenda item at Councils Audit Committee
- 3. Internal Audit 2023-24 - compliance checking - facilities review(considering fire risk, asbestos and legionella)
- 3. Internal Audit for Community Centres scheduled for 2025-26
- 3. Internal Audit for Information governance scheduled for 2025-26
- 3. Internal Audit proposed for September 2025/26 on Procurement
- 3. Internal Audits Completed and Scheduled going forward annually.

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Actions from Fire Risk Assessment Audits	The actions from the Fire Risk Assessments which have been completed need to be actioned as soon as possible for all Council properties by the Facilities Management and Maintenance Department.	In Progress	Conor Sage	7/31/2026	The current level of risk regarding fire risks in our buildings is considered Low. The Fire Policy was updated in March 2026, The associated Fire Safety Management Plan requires progressing. The priority is to seek agreement on a Fire Safety Management Plan which will guide future control of this risk. The Council has Council wide Contractor/s in place to undertake annual inspections of fire alarm systems and firefighting equipment. Fire Risk assessment programme is in place, Facility Managers are responsible for updating the risk control plans and adding any required remedial works requests to the FM Portal. The Council's Building Maintenance team continue to address remedial work as required. A central data base for reporting fire risk assessment actions has been developed and instructions issued to Facility Managers to update the relevant action plans. Compliance reports will be reviewed at quarterly Estates and Facilities Steering Group meetings.
Advisory Internal Audit Review - Health and Safety	Implement the 30 recommendations arising from the internal audit review of Health and Safety	Completed	Sinead Murphy	7/31/2026	All recommendations from LEG2019-20 Health and Safety Advisory Review have been implemented as of April 2026. COMPLETE

Asbestos Policy and Management Plans	Implementation of Asbestos Policies and Management Plans	In Progress	Conor Sage	7/31/2026	The current level of risk for asbestos, is considered medium. Asbestos Management Policy and Management Plan has been reviewed and approved. A 2 year contract is in place to deliver asbestos management surveys. Annual programme of Asbestos Management surveys has been completed and up to date. All identified remedial actions have been completed. A Business Case was approved at September S&E for a 3 year Asbestos Management contract.
E-Learning Training	E-Learning training to be promoted throughout the organisation as take up is low - this is particularly relevant to mandatory training sessions.	In Progress	Marina Hughes	7/31/2026	E-learning is regularly promoted throughout the Organisation and will continue through the year. The number of mandatory e-learning training courses remains at 12 per employee. The overall compliance rate was 62% as at January 2025 and work will continue with Service areas to increase compliance.
Internal Audit - Compliance checking – facilities review (considering fire risk, asbestos and legionella checking)	Implement recommendations outlined in the limited assurance internal audit which was finalised in May 2024	In Progress	Conor Sage Senior Management Team	7/31/2026	Action plan now in place to implement recommendations. There are 13 recommendations listed against the audit of compliance checking on Council Audit reporting system. 10 recommendations have been fully implemented in 25/26. 3 recommendations are partially implemented.
Internal Audit - Contract management	Implement recommendations from the limit assurance Internal Audit which was finalised in May 2024	In Progress	Caolain Boyd Senior Management Team	7/31/2026	Procurement Policy has been updated in line with the new legislation. Directors bring procurement actions plans to the Audit Committee Quarterly. STAs also reported to Audit Committee quarterly. A contract management finance code went live on the 1 April 2026 to strengthen controls.
Legionella Policy and Management Plan	Implementation of Legionella Policies and Management Plans	In Progress	Conor Sage	7/31/2026	The current level of risk for legionella is considered Medium. A contract is in place for Water Hygiene services. Water monitoring programme is in place in accordance with L8/HSG 274. Legionella Policy has been updated and approved at Council. The Legionella Management Plan has been updated and approved at CMT/SMT. Business Case for a mechanical works contractor has been awarded in March 2026 to address legionella risk assessment remedial works. A prioritised works programme is currently being finalised.

Operator's Licence Working Group - KPI monitoring	Driver training and awareness, implementation of fleet policy and procedure	In Progress	Conor Sage	7/31/2026	The current level of risk from driver speeding offences and road traffic accidents is considered High due to occurrences of drivers being detected driving over the speed limit and being issued with penalty points. The Council is duty bound to report these to the Transport Regulatory Unit who have issued an advisory letter to the Council. RTAs resulting in vehicles being damaged, including beyond repair, have increased resulting in safety concerns for staff and the public and impacting insurance cover. Joint communication from Management and Trade Unions have been issued to staff reminding them of their responsibilities and refresher driver training and awareness has been undertaken. Discussions with Trade Unions regarding introduction of technology to assist with the management of driver safety continues.
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Risk

CR. 03 - Failure to effectively manage waste

Consequence	5				R	G	Risk Categories Buildings / Engineering / Environment Quality of Service Statutory Duty (Legal/Regulatory)	Risk Description Failure to effectively manage waste	Potential Root Cause Industrial dispute lodged by the Trade Unions Insufficient resources (particularly availability of HGV drivers) Market forces enable commercial operators to increase prices (MDR) Failure to plan effectively for the future (including financial planning) Historic contract arrangements which may not be providing the Council with VFM Future changes to waste management arrangements Structure of new contracts to process & dispose of our waste to reflect changes in legislation Operation of the ARC21 Corporate Body going forward
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Probability						Consequence Failure to meet recycling Targets Reputational Issues Lower levels of customer satisfaction impact on service delivery and lost productivity			
						Risk Owners Sinead Murphy			
						Gross/Inherent Risk Red 25	Last Review 4/28/2026		
						Residual Risk Red 20	Next Review 7/31/2026		
						Target Risk Level Yellow 9	Risk Appetite Risk Cautious		

Objectives

- 2. Improve the health and wellbeing of everyone in the district
- 7. Deliver sustainable services

Key Controls Identified

- Contingency Plans in place
- Long term Waste Strategic Plan in place
- Partnership working with key stakeholders
- Internal Audit carried out for Fleet Management in February 2025
- Internal Audit Scheduled for Waste Management contracts for 2025-26
- Internal Audit carried out for Fleet and Asset Management in February 2025

Action Plans

Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
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arc21 Waste Management Group	Following the May 2022 refusal to grant arc21 planning permission for their residual waste project and the requirement to recycle 70% by 2030 as per the Climate Change Bill and the Circular Economy package coupled with governance and internal issues within arc21 the long term viability of the group is under consideration. arc21 continue with the appeal process against the refused planning application. SOLACE have engaged SIB to undertake a review of waste management arrangements across the 11 Councils to consider future collaboration in contract management, changing legislation and emerging policies.	In Progress	Sinead Murphy	7/31/2026	Arc21 are carrying out their own strategic review. NM&D have had an opportunity to input. Consideration needs to be given as to how the Council would participate in any successor body to arc21. Awaiting conclusion of SOLACE review on future collaboration of NI Councils on waste management.
Internal Waste Management Planning	Council waste management planning is driven by a number of internal and external factors including the introduction of legislation such as the Climate Change Act (Northern Ireland) 2022, Extended Producer Responsibility, Deposit Return Scheme and Common Collection Systems.	In Progress	Sinead Murphy Sinead Trainor	7/31/2026	Ongoing but action remains. There have been delays to the publication of the response to the DAERA consultation 'Rethinking Resources' and to the introduction of Deposit Return Scheme. It is anticipated that DAERA will publish the consultation response in Q4 2025/26. Council have received the 2025/26 payments under the packaging Extended Producer Responsibility (pEPR) legislation and are considering the best way forward to achieve required efficiency and effectiveness.
Operators Licence	Internal Audit carried out a review of the progress in implementing TRU and FTA recommendations in October 2018. A further review took place during November/December 2020 which has provisionally highlighted that limited progress has been made in implementing a number of recommendations from the 2018 audit.	In Progress	Sinead Murphy Conor Sage	7/31/2026	A consolidated action plan in relation to compliance to the Council's Operators License (OL) was presented to SE Committee in November 2022. A further update on compliance was provided in June 2023 showing good progress towards full implementation of actions and ongoing compliance.. Staffing issues are being addressed and the Head of Cleansing has been seconded as interim Head of Fleet. Further operators license COTC holders trained and named on the OL. A further follow up Audit by RHA for 2023/24 also demonstrated positive progress and the Transport Regulation Unit is being regularly informed of progress. KPIs for compliance targets are reported to Operator Licence Working Group on a monthly basis. In November 2024 a further audit was completed by RHA. Updated will be provided against the recommendations in due course. Councils Operators License was renewed in February 2025 by TRU.
Packaging Extended Producer Responsibility (pEPR)	pEPR funding is intended to pay for the costs Local Authorities incur in managing packaging waste but this funding is not ring fenced.	In Progress	Sinead Murphy	7/31/2026	Following approval at SP&R in September 2025, officers are engaging with a Waste Specialist to support the Council in identifying areas to proactively improve the effectiveness and efficiency of its Waste Collection and Recycling Services.

Waste Management Plan	The Waste Management Plan is organised by ARC 21. The Council is required to feed into and approve ARC 21s Waste Management Plan.	In Progress	Sinead Murphy	7/31/2026	A initial review of the arc21 Waste Management Plan (which includes NMDDC) has been completed by WRAP on behalf of DAERA/NIEA. Technical expertise (RPS) has been procured to produce an Addendum for the Plan as part of the six yearly review. arc21 WMP is currently out for public consultation. DAERA have advised Council that they are finalising the draft Resources and Waste Management Strategy, which they will launch for consultation in the next 1-2 weeks. The draft Waste Management Strategy for NI was due by the end of 2023; the publication of which would better inform the Councils Waste Management Plans. The Waste Management Strategy has been delayed.
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Risk CR. 04 - Failure to provide robust and timely planning decisions

Consequence	5				R	G	Risk Categories Business operational/reputational Financial Quality of Service	Risk Description Failure to provide robust and timely planning decisions	Potential Root Cause Difficulties with recruitment and retention of staff Planning Legislation not being followed High Volume of planning applications combined with many which are of poor quality Delays in responses from statutory consultees			
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		1	2	3	4	5						
Probability						Risk Owners Conor Mallon; Jonathan McGilly	Gross/Inherent Risk Red 25	Last Review 4/28/2026				
							Residual Risk Red 20	Next Review 7/28/2026	Risk Appetite Risk Open			
							Consequence Litigation and financial costs Reputational issues Lower levels of customer satisfaction Impact on service delivery and lost productivity Financial implications resulting in budget constraints Failure to achieve the statutory standards around local / major planning applications and enforcement cases					
							Target Risk Level Yellow 9					

Objectives

- 3. Protect and enhance our environment to secure a sustainable future
- 6. Develop and revitalise our district

Key Controls Identified

- 1. Action plan in place to reduce backlog
- 1. Ongoing training for officers and members
- 2. Dedicated Planning Committee in operation
- 2. Local Development Plan developed and timetable agreed
- 2. Quarterly report to Committee on progress against action plan
- 2. Scheme of Delegation in place to facilitate timely planning decisions
- 2. Validation check list agreed at Feb 25 Planning Committee, to be implemented following consultation and engagement ap
- 3. Internal Audit on Management of Planning Applications scheduled for 2025-26
- 3.An advisory audit on Planning - Review of Overturned Decisions was carried out in May 2024

Action Plans

Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
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Backlog cases	Implement action plan to reduce backlog in line with timeframe set	In Progress	Jonathan McGilly	7/31/2026	Statistical overview for 25/26 is not available until later end of Q2 2026 During 2024-25, Council received 1,141 local planning applications which is the third highest across Northern Ireland. The processing time for local planning applications increased from 33.7 weeks in 2023-24 to 45.2 weeks in 2024-25 which is above the regional average of 19.0 weeks and exceeds the statutory standard of <15 weeks. During 2024-25, Council received fourteen major planning applications, six more applications than what was received in 2023-24. The processing time for major planning applications decreased from 154.8 weeks in 2023-24 to 29.6 weeks in 2024-25 which was the highest decrease in processing times recorded across all 11 Councils. It is below the regional average of 39.6 weeks and is within the statutory standard of <30 weeks. In 2024-25 there were 263 enforcement cases opened, representing an increase of 5.2% compared to the 250 cases opened in 2023-24. As of 31 dec 2025, 7 major applications were approved and 13 received. 851 local applications received and 783 determined, with average processing time of 46 weeks, representing similar stat to same period 24/25 . 212 enforcement cases were opened and 156 concluded with 64% concluded within 39 week target. Performance continues to be reviewed internally with review by SMT and SPR committee. As of April 2026, all vacant posts have been filled and HLA students have joined the team in January 2026 with mentoring plan in place.
Internal Review of overturn decisions	Council will undertake a review/audit of overturn decisions - this is based on the NIAO Public Accounts Committee report on Planning decisions across Councils in NI	In Progress	Conor Mallon Jonathan McGilly	7/31/2026	Audit is now complete and presented to Audit Committee. Action Plan agreed with Planning Committee in July and currently being implemented. Training for Members was held in July 2024 and Programme of training currently being developed. Revised work plan to be tabled at may Planning Committee and training for Members to take place in 2025 after Council AGM. Training for staff and members is now being considered as part of the Planning improvement programme following engagement with DfI across all Councils. The scheme of delegation and operating protocol has been reviewed by Planning Committee in September 2025, to consider the remaining actions in the audit report around thresholds for overturn decisions and review of call in panel membership.
Recruitment Drive For Planners	Council want to ensure that there is an adequate number of planners going forward and to ensure there is a career path available for students.	In Progress	Jonathan McGilly	7/31/2026	Following engagement with DfI and Belfast Met, a HLA initiative involving 4 Council and DfI has been developed and as a result 2 higher level apprentices joined NMDDC in January 2026, they will work across the functional areas of planning department for 2.5 years while studying 1 day per week at Belfast Met. A mentoring and support programme has been put in place and managed via a dedicated Planning team member.

Regional Planning Review	The Public Accounts Committee issued a regional report on Planning in Northern Ireland on 24 March 2022	In Progress	Conor Mallon	7/31/2026	Performance improvement plan has been developed covering key areas of Planning. This was agreed between Dfl and Councils and has involved engagement with PAC. This work is managed by Head of Planning group and is reported on to SOLACE and wider partnership groups involving Dfl , PAC and Solace. This work remains ongoing and following recent discussions SOLACE has requested additional actions be added to the work plan including more engagement with PAC etc, this has been agreed by Dfl and work has commenced to review and revise PIP objectives in line with recent engagement with Dfl and SOLACE. Following engagement and review of PIP actions with Dfl and SOLACE a revised PIP has been established and is being implemented in partnership with Dfl.
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Risk CR. 05 - Failure to adequately deliver future efficiencies and improvements

Consequence	5					Risk Categories Business operational/reputational Financial Impact on individuals (staff or public) Quality of Service	Risk Description Failure to adequately deliver future efficiencies and improvements	Potential Root Cause Difficulty recruiting key positions in Council. Corporate efficiency projects and other improvement activities are not currently joined-up with wider transformational activity The Council is currently unable to track the realisation of benefits (financial or non-financial) arising from investment in new IT systems (i.e. Legend) A lack of corporate capacity currently exists to support transformational activity The overall affordability of the Councils long term plans considering; Cost of Living Crisis / inflation / pay demands. Legacy HR systems are not providing management with timely and detailed information	
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Probability						Consequence Not promoting a single corporate identity The budget situation will continue to get worse (salaries and wages) therefore not providing VFM Our ability to provide citizens / customers with the services they require will be significantly constrained We will potentially lag behind other Councils & other public sector organisations			
						Risk Owners Senior Management Team; Marie Ward			
						Gross/Inherent Risk Red 20	Last Review 1/7/2026		
						Residual Risk Amber 16	Next Review 4/7/2026		
						Target Risk Level Yellow 9	Risk Appetite Risk Hungry		

Objectives

7. Deliver sustainable services

Key Controls Identified

- 1. PFF now complete
- 2. IT Project Group in place and meets regularly
- 2. IT Strategy in place
- 3. Internal Audit carried out in 2024-25 on User Access Management

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Digital Strategy	Digital Strategy action plan is being developed.	In Progress	Veronica Keegan	6/30/2026	The Digital Strategy has been approved by Council. A Priority Plan of new digital transformation projects is being developed with further workshops with SMT / CMT in Q3 2025/26. Final structures for Digital Transformation Section agreed on 19 November 2025. Digital Transformation Manager and Project Officer recruitment is progressing. Digital Projects Procedure adhered to and reported to SMT via ITPG chair. New Digital Projects have been identified across Directorates.
New HR System	New Self Service Human Resource Management system to be procured	In Progress	Marina Hughes Elaine Kirk	7/31/2026	The Outline Business Case for the procurement of new systems was considered and approved by ITPG. A framework has been identified and a full Business Case is being brought to ITPG on the 14 May 2026.
Service Reviews	Service Reviews are currently being completed across Directorate in line with paper which was approved at SP&R	In Progress	Senior Management Team	8/31/2026	A draft action plan / timetable of service reviews has been provided to the Trade Unions as part of the agreement to the current dispute. Work is progressing. Service areas and HR continue to work together to ensure resources are appropriately directed to undertake the work required for Service/Structure Reviews.

Risk CR. 06 - Failure to adequately react to a major incident which would minimise any negative consequences/impact

Consequence	5					G	Risk Categories Buildings / Engineering / Environment Business operational/reputational Impact on individuals (staff or public) Statutory Duty (Legal/Regulatory)
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Probability							
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, localised flooding, Harbour disasters, Fire Pandemics - COVID 19 Significant IT failure Inadequate preparedness to be able to respond in the event of an emergency							
Consequence Reputational damage through inadequate civic leadership to provide adequate community emergency support Loss of income Loss of life Litigation - civil/criminal Increased insurance premiums Impact on staff resilience and ability to continually respond to more frequent and prolonged emergencies							
Risk Owners Sinead Murphy; Senior Management Team							
Gross/Inherent Risk		Red 25			Last Review 4/28/2026		
Residual Risk		Yellow 8			Next Review 7/31/2026		
Target Risk Level		Green 4			Risk Appetite Risk Averse		

Objectives

7. Deliver sustainable services

Key Controls Identified

- 1. Emergency planning measures in place, including:
 - Flood risk plan
 - Inter-agency group
- 1. Annual Winter Resilience Plan in place
- 1. Business Continuity scenario plans in place
- 1. Dedicated Emergency Planning team and professionally trained and experienced staff
- 1. Test exercises completed on a regular basis and lessons learned communicated
- 2. Member of Southern Region Emergency Planning Group
- 2. Member of the South East Flooding Recommendations Working Group
- 2. New regional local government regional model
- 3. Advisory Audit of flood grant verification took place in December 2024
- 3. Internal Audits Completed;

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Documenting Business Continuity Plans	BCPs to be documented for each Service Area	In Progress	Sinead Trainor	7/31/2026	Departmental BCP's have been reviewed and updated. For consistency across services and Directorates review will continue into 2025/26 . Staff resilience across all sections to be considered as part of the BCPs in 2026/27, including Eol to be issued for staff to volunteer to assist as part of emergency response with appropriate training, instruction and supervision provided. Council continued to be represented at NIEPS were any upcoming incidents are discussed. Opportunities to develop mutual aid arrangements at all levels throughout Councils to be explored and embedded in EP structures.
Northern Ireland Emergency Planning Structures	Officers will continue to attend and contribute to the NI Emergency Planning Structures.	In Progress	Senior Management Team	7/31/2026	IOSH training and risk assessment workshops have now completed by staff across the organisation. Departments are now reviewing and implementing risk assessments. Corporate compliance dashboard to be developed to give SMT assurance on status of H&S compliance. S&E completing review of H&S management controls against HSE HSG65 guidance
Risk Assessments	A review of all Council Risk Assessments currently in place and a review of all Officers who have been trained in IOSH	In Progress	Sinead Trainor	7/31/2026	A new cross border scenario planning event is being coordinated via Central Emergency Plan team for Local Government. NMDDC SHEP team completed an emergency test exercise for SMT/CMT staff in April 2026. A review of the learnings and action plan will be cascaded to SMT-CMT
Scenario Planning	A new scenario planning event to take place	In Progress	Sinead Trainor	7/31/2026	

Risk CR. 07 - Failure to implement an economic development Programme to drive growth within the District

Consequence	5						Risk Categories	Impact on individuals (staff or public) Quality of Service		
	4				R	G	Risk Description	CR. 07 - Failure to implement an economic development Programme to drive growth within the District		
	3			T			Potential Root Cause	Uncertainty in relation to the future funding landscape/opportunities Failure to engage stakeholders (public and private sector) Inflationary pressures and higher interest rates / rising costs Issues with delivery of City Deal ambitions across the District Labour Market shortages / skill shortages aligned to economic growth needs Macro-Economic challenges in international markets		
	2						Consequence	Lack of investment in the District and lower levels of economic activity Lack of confidence from the private sector Some services, which were funded externally, not being delivered Inadequate levels of service provision		
	1									
		1	2	3	4	5				
Probability							Risk Owners	Conor Mallon		
							Gross/Inherent Risk	Red 20		
							Residual Risk	Amber 16		
							Target Risk Level	Yellow 9		
							Last Review	4/28/2026		
							Next Review	7/31/2026		
							Risk Appetite	Risk Hungry		

Objectives

- 1. Support the continued growth and development of our local economy
- 4. Support regenerative tourism opportunities which promote our culture, heritage and environment
- 6. Develop and revitalise our district
- 7. Deliver sustainable services

Key Controls Identified

- 1. Digital Innovation and Regeneration Team Developed
- 1. FFNI Digital Transformation Projects underway
- 1. Regeneration and Economic Development Strategy 2020-25 in place with new strategy being developed
- 2. Local Economic Partnership and Labour Market Partnership established
- 2. DTFF Steering Group now established
- 2. Engagement with other Councils, other Departments, NILGA and the Private Sector through the Chamber of Commerce
- 2. GoSucceed Programme has a NI wide oversight group established
- 2. Programme and Project Governance Structures in place for delivery of capital projects
- 3. Internal Audit on Economic Development and Inward Investment completed 2025-26
- 3. Internal Audit on Review of Labour Market Partnership and LEP completed in 25/26 - Assurance Rating Satisfactory
- 3. Internal Audits Completed and Scheduled going forward

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
City Deals	The Belfast Region City Deal was signed in December 2021 and unlocks £1 billion of transformative co-investment.	In Progress	Conor Mallon Marie Ward	7/31/2026	NCCR FBC was approved by Council April 2025 and DfC August 2025. Theatre and Conference facility: Contractor award January 2026. Programme Board, Project Board, and Contractor Progress meetings are all operational in line with project governance. Civic and Regional Hub: Following the receipt of a Pre Action Protocol on the Civic and Regional Hub, this project is delayed pending a decision on a JR estimated time May 2026. Grade A Office Development grant scheme opened Q3 25/26; following receipt of nil applications, will re open May 2026 for an extended period of 6 months. BRCD/Tourism: NMDDC have obtained approval from BRCD Exc Board, DfE and TNI for the development of a new proposal to OBC stage. This was also approved at SPR April 2026. This new immersive tourism trail seeks to secure BRCD allocation of £29.2m for a tourism project for the NMDDC area. OBC and stakeholder engagement strategy will be undertaken in 26/27.
DBEC	Actively engage in the Dublin Belfast Economic Corridor	In Progress	Conor Mallon Marie Ward	7/31/2026	Council continue to perform the administrative lead for the Dublin Belfast Economic Corridor, and actively participate in the Chief Executive Board, Directors Board and Political Advisory board meetings. Collaborative opportunities being identified and pursued were appropriate.
Digital Innovation and Regeneration / DTFF (Digital Transformation Flexible Fund)	Delivery of Digital Infrastructure and Digital Related projects under the FFNI Consortium / NMDDC	In Progress	Conor Mallon Amanda Smyth	7/31/2026	Digital Transformation Flexible Fund team are responsible for centralised implementation and delivery of the DTFF programme across all Council areas. Total value of funding £7.5m. NMDDC is the lead Council for this project. Invest NI is the Investment Decision Maker. Project on target for delivery against funding allocation. BRCD Digital Pillar projects including proposed Regional Innovation Hub for NMDDC are being explored. Approval in place to progress OBC for regional innovation hub. The proposed location for the Innovation Hub is Civic and Regional Hub (refer to comment above). MOU in place with QUB for support early stage development.

Go Succeed	Future funding structures	In Progress	Conor Mallon Amanda Smyth	7/31/2026	Go Succeed: NMDDC is a delivery partner for Go Succeed, the NI business support programme offering mentoring support to businesses in specialised areas. Active engagement is on-going with MHCLG and DfE regarding funding for 26/27. MHCLG have confirmed (Dec 25) a funding budget of £2.53m to Go Succeed which is a 64% funding cut from MHCLG. An additional £1 M has been secured from DfE, with NI Council's contributing an additional £1 M, on top of normal baselined contribution. This represents a 30% overall funding cut. Subsequently, targets have been adjusted: Business Plans 25/26 target was 289, reduced to 279 in 26/27. Conversations with funders are on-going around 27/28 and beyond funding and programme delivery.
LEP/LMP	Delivery of the Local Economic Partnership and the Labour Market Partnership	In Progress	Conor Mallon Amanda Smyth	7/31/2026	LEP: Council have established a Local Economic Partnership, and have secured a LoO of £4.5 Million from DfE for delivery of an action plan up to March 2028. Action Plan has been approved by the LEP and DfE and delivery is underway. LMP: NMDDC is delivery lead for NMD LMP and have delivered successfully against action plan for 25/26. DfC funding commitment for 26/27 has been delayed, with confirmation of a reduced allocation for Q1. Pending confirmation for funding Q2-Q4. Delayed funding poses a risk to security of staff and prevents commencement of procurement against a 12-month action plan. Concerns have been raised with DfC.

Support local businesses	The Council is also providing support, advice and guidance to local businesses on start-up and growth ambitions	In Progress	Amanda Smyth	7/31/2026	Go Succeed - core business support programme
					International Relations: Council is recognising the opportunity as positioning the district from an investment perspective as having unfettered access to both UK and EU markets; working closely with INI to raise potential of district as an investment location for both local and ingenious businesses. Shaping Sustainable Places: SSS is a new funding model from DfC, DfI and DAERA from 26/27 for a 10 year period. Council are actively engaging with DfC (lead Dept) regarding the opportunity and requirements for securing funding. Artisan Markets, Make it Local campaigns continue across the year, profiling local business and shop local opportunities. Hotel Development Grant: £1 Million investment to support the development of new, or expansion of existing hotel accommodation across the district Grade A Development Grant: £3 Million investment to support the development of Grade A Office accommodation in Newry City Delivery against LEP action plan will deliver tailored support for local businesses, prioritising efficiencies in productivity.

Risk CR. 08 - Failure to adequately manage sickness absence resulting in delays and an inability to deliver Council services.

Consequence	5		T		R	G	Risk Categories Business operational/reputational Financial Impact on individuals (staff or public) Quality of Service	Risk Description CR. 08 - Failure to adequately manage sickness absence resulting in delays and an inability to deliver Council services.	Potential Root Cause Increased levels of sickness absence Failure to adequately manage sickness absence Failure to conduct Return to Work Meetings following instances of absenteeism Increase in sickness absence being experienced across all sectors	Consequence Increase in sickness absence Critical services failing to be delivered Financial cost of Occupational Sick Pay Impact on remaining staff of increased workloads to cover sickness absence Increased cost to Council due to the use of agency staff/overtime
	4									
	3									
	2									
	1									
		1	2	3	4	5				
Probability							Risk Owners Senior Management Team	Gross/Inherent Risk Red 25	Last Review 1/7/2026	Next Review 4/7/2026
							Residual Risk Red 20	Risk Appetite Risk Minimal		
							Target Risk Level Yellow 10			

Objectives

- 2. Improve the health and wellbeing of everyone in the district
- 8. Represent the voice of the district with our partners

Key Controls Identified

- 1. Employee Health Cash Plan
- 1. Human Resources Team
- 1. Managing Attendance Procedure
- 2. Health and Wellbeing Working Group/Team
- 2. Occupational Health Service
- 2. RTW absence interviews are now being monitored through the CMT group
- 3. Advisory Internal Audit on HR Policy completed in September 2025
- 3. Internal Audit of Sickness Absence in completed in 2023/24 - Satisfactory

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Health and Wellbeing Initiatives	Annual schedule of Health and Wellbeing Initiatives events & Stress Audit planned	In Progress	Sinead Murphy	8/31/2026	The Health and Wellbeing Working Group (HWWG) have delivered a number of H & WB events throughout the year, which coincide with an annual calendar of events, including Talk Money Week which was marked by 2 Lunch and Learn events, Health Checks for staff in December, World Menopause month which was marked by an information session and of course the second Health and Wellbeing Day took place at Dromantine Conference Centre on 20th October with 91 staff attending. The HWWG also issue Newsletters to promote H & WB among staff. A schedule of events for 2026 is under development. The HWWG and HR will also deliver a H&WB survey, including stress risk assessment, now in 2026 which will support the development of an action plan going forward. Engagement with the HSE NI to support the survey and work is underway to procure a facilitator to undertake the survey. RTW meetings are a core line management responsibility. HR will continue to provide support and management information. The level of outstanding RTW meetings remains under regular review with HR providing regular reports to SMT, CMT and management. SMT & CMT ensure compliance in their areas of responsibility. The attendance management audit (December 2023) provided satisfactory assurance. All relevant agreed actions have been completed. The outstanding RTW meeting report has been updated, mandatory training for managers has been developed and the RTW meetings process for long term absence is under review and monitored. The attendance management audit (December 2023) provided satisfactory assurance. Actions relating to mandatory attendance management training and refresher training was agreed. HR have included on Skillgate Attendance Manager training for line managers to establish robust processes which contribute to reduction in sickness absence durations. Line managers are referred to the attendance management module on Skillgate and HR are providing one to one support for line managers. Further line management guidance was circulated to remind managers of the AM process and responsibility to undertake RTW interviews. HR monitoring RTW interviews are taking place.
Return to Work interviews	The completion rate of RTW in line with procedure	In Progress	Marina Hughes	9/30/2026	
Training	All Managers must complete Managing Attendance training on the Councils e-learning platform	In Progress	Marina Hughes	9/30/2026	

Risk
CR. 09 - Risk to the long term financial stability of Council in relation to the delivery of Council Services

Consequence	5				R	G	Risk Categories Business operational/reputational Financial Quality of Service Statutory Duty (Legal/Regulatory) Risk Description Risk to the long term financial stability of Council in relation to the delivery of Council Services Potential Root Cause Pay Pressures - Regional and Local National Insurance Employer Contributions rise is a recurring cost from 1 April 2025 Central Government Funding Cuts - Animal Welfare / Communities etc Erosion of Rate Support Grant since LG reform Inflation and higher interest rates and utility costs Central Government Budget not known prior to striking the rate Capital Programme affordability and availability of funding Risk to Council Rates Income and volatility of our ratebase Impact of potential changes as to how rates are calculated (Uniform Business Rate Review) Geopolitical instability (e.g., Iran conflict) may disrupt global energy supply, driving up fuel and energy prices, leading to increased costs, inflation, and economic slowdown. Exchange Rate risk - PEACE
	4						
	3			T			
	2						
	1						
		1	2	3	4	5	
Probability							
							Consequence Council income reducing Going concern issues Large increase in District Rate going forward - negative publicity Council Reserves reducing to inadequate levels Social impact - economic inequality and increased risk factor for poor mental health Risk Owners Gerard Byrne; Senior Management Team Gross/Inherent Risk Red 25 Last Review 1/7/2026 Residual Risk Red 20 Next Review 4/7/2026 Target Risk Level Yellow 9 Risk Appetite Risk Open

Objectives

1. Support the continued growth and development of our local economy
2. Improve the health and wellbeing of everyone in the district
6. Develop and revitalise our district
7. Deliver sustainable services
8. Represent the voice of the district with our partners

Key Controls Identified

- 1. Monthly Management Accounts completed by Finance
- 1. Quarterly Management Accounts to Committee - AD Variance Analysis
- 2. Engagement with ALGFO and FWG ongoing quarterly
- 2. Quarterly Budget meetings in place with Directorate Teams
- 2. Service and Business plans now in place
- 2. Treasury Management expert contracted by all 11 Councils
- 3. Internal Audit completed in 2023-24 on Management accounts processes given a satisfactory assurance rating
- 3. Internal Audits Completed and Scheduled going forward
- 3. Statutory Financial Audit by NI Audit Office

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Exchange Rate Risk	Timing difference between the payment and receipt of grant in relation to PEACE funding	In Progress	Gerard Byrne	9/30/2026	AD of Finance & Performance to work with the other Councils (ALGFO) in relation to reducing the risk of exchange rate uncertainties.
New Finance Solution	Council to procure an up to date finance solution which will better aid decision making and reporting going forward.	In Progress	Gerard Byrne	9/30/2026	Initial project mandate approved by ITPG on the 22 July 2025. Full Business Case to be developed and presented to ITPG on the 14 May 2026.
Treasury Advice - Banking	All 11 Councils receive weekly updated from our Treasury Management Expert in relation to banking and lending.	In Progress	Gerard Byrne	9/30/2026	While we closely monitor market conditions, we are meeting with our Treasury Advisors in relation to our current Banking and Money Market arrangements. Further Meetings will take place as they year progresses.
Working Groups	Multiple Officer groups discussing these financial concerns on a regular basis.	In Progress	Gerard Byrne Marie Ward	9/30/2026	CEO attends Solace who have direct engagement with the Permanent Secretaries Group. AD of Finance & performance attends the Council wide Finance Working Group (FWG) and Association of Local Government Finance Officers (ALGFO). Partnership Panel also meet with Ministers as required. Management also meet with our Treasury Advisors on a regular basis to get an overview of the economic situation on a global scale - i.e. interest rates / borrowing etc Officers will continue to attend and input into the above groups.

Risk CR. 10 - Failure to effectively plan for and manage a Cyber Security Attack

Consequence	5				R	G	Risk Categories Business operational/reputational Impact on individuals (staff or public) Quality of Service	Risk Description Risk of a cyber security event causing significant operational, financial and reputational damage to the Council	Potential Root Cause Cyber attack Lack of specialist/dedicated in-house resource Lack of staff compliance with IT training Accidental breach of security Breach of people, process, physical or technical controls Failure to respond to and recover from a cyber incident within, or impacting upon, Council Lack of skills and competencies System vulnerabilities Supply chain breach
	4								
	3			T					
	2								
	1								
		1	2	3	4	5			
Probability						Consequence Threat to availability, integrity and confidentiality of Council information and systems Failure to deliver Council services (including statutory and regulatory services) Financial loss Reputational damage Extended period to recover services to Business as Usual (BaU) Destruction of systems and data Theft of data for criminal use Political impact Environmental impact			
							Risk Owners Veronica Keegan; Gavin Ringland	Gross/Inherent Risk Red 25	Last Review 4/28/2026
							Residual Risk Red 20	Next Review 7/28/2026	
							Target Risk Level Yellow 9	Risk Appetite Risk Averse	

Objectives

- 7. Deliver sustainable services

Key Controls Identified

- 1. Agile working policy now in operation from 12 September 2022
- 1. Back up arrangements
- 1. Business Continuity Scenario Planning
- 1. Participation in threat intelligence networks
- 1. Penetration testing and vulnerability scanning
- 1. Phishing simulation and learning exercises
- 1. Technical security controls and arrangements
- 2. Engagement with Cyber bodies
- 2. National Cyber Secuirty training
- 3. Internal Audit carried out in 2024-25 on User Access Management with a Limited Assurance Rating

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Business Continuity Plans	BCP plans to be updated to reflect the cyber risk	In Progress	Gavin Ringland Sinead Trainor	3/31/2027	CMT to ensure that BCPs for each service area are in existence, regularly reviewed and tested where possible/appropriate
Cyber Incident Response/Disaster Recovery	Establish and test cyber incident response and disaster recovery capabilities and implement SOC/SIEM/XDR Service	In Progress	Gavin Ringland	3/31/2027	The Disaster Recovery run book for the IT Platform has been finalised and accepted into operation. Worst Case Scenario (WCS) testing was last undertaken in November 2024. Re-tested scheduled for May 2026. Deployment phase of SOC/XIEM/XDR is complete. Desktop and laptop computers replaced as part of the Technology Refresh Project are being adopted into Warranty Status. The overarching Cyber Incident Reponses plan was exercised on 05/03/2026. Improvements deemed necessary will be incorporated and further exercising undertaken prior to 31/03/2027.
Training / Development Plans	Training to increase User Resilience	In Progress	Gavin Ringland	3/31/2027	8 training modules were delivered in 2025/26 along with 4 phishing simulations. On-going eLearning and testing campaigns are mandatory for all digital users and will continue in 2026/27 with compliance reports issued to Line Managers and Corporate Management Team.
Upgrade Virtual Servers	Upgrade the Operating Systems, database engines and on-premise applications to latest supported and stable versions	In Progress	Gavin Ringland	3/31/2027	Continuing reliance on "End of Life" Line of Business Systems is preventing the Operating Systems on all Servers from being brought up to a compliant and supported version.

Risk CR. 11 - Risk of Industrial Action impacting on Service Delivery

Consequence	5		T	R		G	Risk Categories Business operational/reputational Impact on individuals (staff or public) Quality of Service Risk Description Risk of Industrial Action impacting on Service Delivery Potential Root Cause In common with many sectors and employers across the UK, industrial unrest has become increasingly likely Unresolved Legacy employment issues Current economic climate Consequence Creation of uncertainty and instability Negative impact on service delivery and lost productivity Negative PR for the Council Management & HR time lost to IR issues which impacts on operational and strategic matters being progressed Financial implications for Council where meeting the TU demands results in increased salary costs
	4						
	3						
	2						
	1						
		1	2	3	4	5	
Probability							Risk Owners Senior Management Team
							Gross/Inherent Risk Red 25
							Residual Risk Amber 15
							Target Risk Level Yellow 10
							Last Review 1/7/2026
							Next Review 4/7/2026
							Risk Appetite Risk Averse

Objectives

- 2. Improve the health and wellbeing of everyone in the district
- 7. Deliver sustainable services

Key Controls Identified

- 1. Detailed budgeting process in operation
- 1. Qualified HR, IT & Finance professionals in place
- 2. Agreement was reached between MS and JTUS on 28 February 2024
- 2. External Facilitator engaged
- 2. LRA Conciliation Process

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Rebuilding the Industrial Relations (IR) Framework	Agreement is in place between Management and the Joint Trade Unions, to work with an external facilitator, to rebuild the IR Framework and processes in NMDDC	In Progress	Senior Management Team	10/1/2026	Agreement was reached between MS and JTUS on 28 February 2024. Work is at an advanced stage in relation to the Industrial Relations Framework and between MS and JTUS and an agreed Workplan will be finalised in due course. Officers are awaiting approval from JTUS, likely to be in place by September 2026.

Risk CR. 12 - Insufficient staff resources to deliver Council services in an effective and efficient manner

Consequence	5						Risk Categories	
	4			T	R	G	Risk Description	
	3						Potential Root Cause	
	2						Consequence	
	1							
		1	2	3	4	5	Risk Owners	
Probability							Gross/Inherent Risk	Red 20
							Residual Risk	Amber 16
							Target Risk Level	Amber 12
							Last Review	1/7/2026
							Next Review	4/7/2026
							Risk Appetite	Risk Cautious

Objectives

7. Deliver sustainable services

Key Controls Identified

- 1. Agency Framework in place
- 1. Code of Procedures on Recruitment and Selection
- 1. Qualified HR professionals in place
- 2. SMT review of recruitment schedule

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Alternative methods of recruitment	HR to look at alternative method of recruitment due to the difficulties in recruiting into key positions across Council. All Directorates are struggling to fill certain vacant posts.	In Progress	Marina Hughes	8/31/2026	This includes the Regional Approach in relation to the Talent Management Strategy which is overseen by the LG Staff Commission. NMDDC represented on and contributing to LGSC Regional Talent Management Group. This will be supplemented with information from the Solace NI working group. Directors and Assistant Director posts as part of PFF has now been filled. It should be noted that there are still challenges across the Directorates on a number of posts at different levels. Permission has been sought from the Local Government Staff Commission to deviate from the Code of Procedures on Recruitment and Selection, which includes a less formal approach to recruitment for manual posts and extension to the duration of reserve lists for recruitment campaigns. This will continue to be considered. The principles of the successful recruitment campaign devised for Refuse & Cleansing has been applied within AHC, Indoor Leisure and has been planned for S & E, Maintenance. Other similar vacancies is also considered at the point of recruitment to reduce the number of recruitment exercises.
Service Reviews	Service Reviews are currently being looked at in line with paper which was approved at SP&R.	In Progress	Senior Management Team	9/30/2026	A draft action plan / timetable of service reviews has been provided to the Trade Unions as part of the agreement to the current dispute. Work completed includes, Democratic Services review, Planning staff changing from NICS to NMDDC terms and conditions, Refuse & Cleansing posts. Work in progress, includes the Indoor Leisure Multi Skilled Leisure Attendants. Service areas and HR continue to work together to ensure resources are appropriately directed to undertake the work required for Service/Structure Reviews.

NMDDC Corporate Services Directorate Risk Register Cover Sheet - May 2026

Risk	Description	Risk Owner(s)	Gross Risk Score	May-25	May-26		
				Revised Residual Score	Revised Residual Score		
CS01	Risk of breaching Information Governance Rules and Regulations (eg. FOI / EIR / DPA / RM)	Veronica Keegan / Elaine Kirk	25	15	15	↔	Risk score remains unchanged and actions have been updated.
CS02	The Council may not prevent or detect fraud, bribery &/or corruption leading to financial loss & reputational damage	Gerard Byrne	20	12	12	↔	Risk score remains unchanged. Actions have been updated.
CS03	Inappropriate communications on corporate media channels has a negative impact on service delivery and the reputation of the Council	Veronica Keegan	16	8	8	↔	Residual risk remains unchanged - actions have been updated.
CR04	Breach of legislation / legislative challenge in relation to the procurement of goods and services and works	Caolain Boyd	20	20	20	↔	Residual risk remains unchanged - actions have been updated.
CR05	Lack of formal talent management and succession planning arrangements across the organisation may have an impact on effective service provision and innovation	Elaine Kirk	25	12	16	↑	Residual risk score increased - actions have been updated.
CR06	Non-Compliance of Corporate Website with Accessibility Legislation (WCAG 2.2 Level AA) potentially resulting in legal, reputational, and service delivery risks.	Veronica Keegan	20	New Risk	16	*	New Risk - Controls and Actions have been updated
CR07	Failure to deliver Human Resource functions re systems leading to inaccuracies impacting service delivery	Elaine Kirk	20	New Risk	16	*	New Risk - Controls and Actions have been updated
CR08	Continued operation of unsupported or obsolete IT system - Windows 10	Veronica Keegan	25	New Risk	15	*	New Risk - Controls and Actions have been updated

Corporate Services Directorate

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Risk01. Risk of breaching Information Governance Rules and Regulations (eg. FOI / EIR / DPA / RM)

Consequence	5		T	R		G	Risk Categories	Business operational/reputational Financial Impact on individuals (staff or public) Quality of Service Statutory Duty (Legal/Regulatory)			
	4										
	3							Risk Description			
	2							Potential to breach DPA/EIR/FOI and other associated standards and legislation by failing to: -Effectively manage staff and corporate records -Secure records and ICT equipment -Manage information sharing appropriately			
	1							Potential Root Cause			
		1	2	3	4	5		Staff unawareness of statutory obligations Loss or theft Cyber crime Staff/Councillors not completing training Accidental or deliberate non-compliance by staff/Councillors Non compliance with statutory timeframes including breach reporting Non compliance of data protection principles Continued operation of End-Of-Life (EOL) and End-Of-Support (EOS) IT Systems			
		Probability									
							Consequence	Loss of public confidence and negative PR for the Council Non-compliance with legislative requirements which can lead to ICO penalties including monetary fines Potential for complaints and claims			
							Risk Owners	Veronica Keegan; Elaine Kirk			
							Gross/Inherent Risk	Red 25	Last Review	4/20/2026	
							Residual Risk	Amber 15	Next Review	3/31/2027	
							Target Risk Level	Yellow 10	Risk Appetite	Risk Cautious	

Objectives

Provide accessible, high-quality and integrated services through continuous improvement

Key Controls Identified

- 1. Compliance Team
- 2. Access to Information and Record Management Policies and Procedures
- 3. Access to Information and Records Management e-learning modules
- 4. Data Protection Impact Assessment and Data Sharing Agreement established, where appropriate
- 5. Breach review process
- 6. Monitoring and evaluation systems created and reported to SP&R
- 7. IT Policy & Procedure
- 8. IT Cyber E Learning modules & tests
- 9. Data Cleanse project

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Employee and Elected Member Training	Improve the completion rate of the e-learning module across all Directorates. In person training done and e-learning available.	In Progress	Elaine Kirk	9/30/2026	Training delivered to all staff during quarter 4 2022/23. Councillors training delivered June 2023. Monitoring of IT Phishing test results will inform training requirements. Further training will be delivered to all staff and Elected Members.
Implement SOC/SIEM/XDR service	Implement a Managed Security Operations Centre (SOC), supported by a SIEM (Security Information and Event Management) and XDR (Extended Detection and Response) service	In Progress	Gavin Ringland	2/26/2027	Deployment phase is complete. Warranty phase delayed owing to internal resource constraints. Project realigned to run in parallel with the Technology Refresh.
IT Cyber E Learning modules & tests	Ongoing eLearning and testing campaigns are mandatory for all digital users with compliance reports issued to Line Managers and Corporate Management Team.	In Progress	Gavin Ringland	3/31/2027	Work is underway to provide Assistant Directors with live access to reporting data pertaining to compliance and risk.
IT Policy & Procedures	Council will develop a new suite of IT Policies aligned to Cyber Assessment Framework (CAF) and regularly review.	In Progress		9/30/2026	IT Policies and Procedures were approved by Senior Management Team on 18/12/2025
Records Management	Continue the Corporate Data Cleanse	In Progress	Elaine Kirk	9/30/2026	The data cleanse continues to be implemented across the organisation, with the number of disposals reported at the year end.

Risk 02. The Council may not prevent or detect fraud, bribery &/or corruption leading to financial loss & reputational damage

Consequence	5					Risk Categories Business operational/reputational Financial Statutory Duty (Legal/Regulatory)	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	
	4			R					
	3		T						
	2								
	1								
		1	2	3	4	5			Consequence Financial loss Reputational damage Opportunity cost Low Staff morale
Probability						Risk Owners Gerard Byrne	Gross/Inherent Risk Red 20	Last Review 5/5/2026	
						Residual Risk Amber 12			Next Review 5/5/2026
						Target Risk Level Green 6			

Objectives

Provide accessible, high-quality and integrated services through continuous improvement

Key Controls Identified

- 1. Governance arrangements in place including:-
 - Audit Committee
 - Code of Conduct
 - Declarations of Interest
- 2. Dedicated staff member with responsibility for fraud and whistleblowing
- 3. Elected Members Register of Interests
- 4. Independent Internal Auditors
- 6. National Fraud Initiative (NFI)
- 7. Staff and Elected Member Codes of Conduct
- 8. Fraud and Whistleblowing Updates -
Fraud Response Plan - Updated Sept 2024
Raising Concern Policy - updated Feb 2025

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
E-Learning Training	E - Learning Training to be rolled out to relevant staff in relation to Raising Concerns and our Fraud Response Plan. Will be tailored to revised policies	In Progress	Gerard Byrne	9/30/2026	Will be completed in Q2 2026/27
Fraud Risk Assessment	Corporate Fraud Risk Assessment to completed for Council	In Progress	Gerard Byrne	6/30/2026	To be completed in quarter 1 2026/27 and presented to Audit Committee.
Gifts and Hospitality	Review and align Gifts & Hospitality Policy and Procedure (GHPP) with COIPP	In Progress	Elaine Kirk	9/30/2026	There was a delay and is due to be completed in 2025/26

Risk

03. Inappropriate communications on corporate media channels has a negative impact on service delivery and the reputation of the Council

Consequence	5						Risk Categories	Impact on individuals (staff or public) Quality of Service		
	4		R		G		Risk Description	Inappropriate communications on corporate media channels has a negative impact on service delivery and the reputation of the Council.		
	3						Potential Root Cause	Failure to effectively engage the media Size of the organisation and District, as well as the geographical split (four main sites and mobile workers) Cultural change means not operating on corporate arrangements Not keeping abreast of growth and developments in communication and technologies		
	2		T				Consequence	Negative PR Not providing a VFM service Ineffective channels of communication Residents and stakeholders are not kept informed about the work of the Council and delivery of essential and key services		
	1						Risk Owners	Veronica Keegan		
		1	2	3	4	5	Gross/Inherent Risk	Amber 16	Last Review	4/30/2026
Probability							Residual Risk	Yellow 8	Next Review	3/31/2027
							Target Risk Level	Green 4	Risk Appetite	Risk Open

Objectives

Provide accessible, high-quality and integrated services through continuous improvement

Key Controls Identified

- 1.Communications Team and professional staff
- 2. Regular liaison with the local press
- 3. Regular Chief Executive briefings
- 4. Media Policy & Procedure
- 5. NMD Social Media and Acceptable Use Policy and Procedure and social media presence
- 6. IT Strategy in place to improve IT systems
- 7. Media Monitoring Service contract in place
- 8. Monthly meetings with SMT and CMT to identify positive news opportunities.

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Media Digest distributed to SMT	Weekly digest distributed to members providing update on media coverage.	In Progress	Veronica Keegan	3/31/2027	Awareness of coverage across NI in relation to NMDDC
Review of Corporate Communications Strategy 2022 -24	Review and update of operating procedures will be undertaken. Review of Media Policy & Procedures.	In Progress	Veronica Keegan	3/31/2027	A New Strategic Approach to Communications - 6 month evaluation report on performance presented to SMT in Q3. Review of Media Policy & Procedures was completed in March 2026.
Review of Digital Communications Strategy 2022 -24	Review and update of operating procedures will be undertaken.	In Progress	Veronica Keegan	3/31/2027	Work ongoing to review corporate website, its functionality, accessibility and future use. Limited access to Corporate Social media accounts - authorised users only. Use of multi factor authentication codes and regular password update controls in place. Use a content calendar to guide social media communications. Regular informal monitoring of social media to detect risks/identify early issues.
Social Media & Acceptable Use Policy & Procedures	Review of Policy and Procedures has been undertaken in Q1 and is currently being reviewed by AD's.	In Progress	Veronica Keegan	3/31/2027	Completed March 2026. Communications will be issued internally across the organisation April 2026.

Risk 04. Breach of legislation / legislative challenge in relation to the procurement of goods and services and works

Consequence	5					Risk Categories Financial Impact on individuals (staff or public) Quality of Service Statutory Duty (Legal/Regulatory) Risk Description Breach of legislation / legislative challenge in relation to the procurement of goods and services and works Potential Root Cause Lack of awareness of legislation Lack of compliance with the Council's Procurement Policy Lack of training for staff Lack of staff/resources
	4				R/G	
	3					
	2					
	1					
		1	2	3	4	
Probability						Consequence Negative PR Financial loss to the Council Litigation Inadequate compliance with Procurement Policy
						Risk Owners Caolain Boyd
						Gross/Inherent Risk Red 20
						Residual Risk Red 20
						Target Risk Level Yellow 8
						Last Review 3/5/2025
						Next Review 3/31/2026
						Risk Appetite Risk Minimal

Objectives

Key Controls Identified

- 1. Procurement Team
- 2. Financial Regulations and Procurement Policy
- 3. Regional and national frameworks
- 4. Specialist legal advice
- 5. Single Tender Actions reported to Audit Committee and SMT
- 6. Procurement training for staff
- 7. Procurement is a standing agenda item at Audit Committee
- 8. Internal Audit review undertaken on preparedness for the Procurement Act 2023

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Advertising Tenders	The team want to get the Council tenders communicated to as many suppliers as possible	In Progress	Caolain Boyd	3/31/2026	The plan is to move to E-Tenders NI during 2026/27 for all above threshold tenders.
Business Case	Business case procedure and relevant templates to be updated in line with best practice.	In Progress	Caolain Boyd	3/31/2026	Once procedures and templates are revised, training willing be rolled out for relevant staff. Update: This will be looked at after the Procurement Act training has been undertaken
Procurement Policy	Procurement Policy and associated templates have been updated in line with best practice for new legislation Procurement Act 2023	Completed	Caolain Boyd	3/31/2026	Policy and templates are revised. Training will be rolled out for the relevant staff. Update: Procurement Act Training for officers held in May, June & October 2025

Risk 05. Lack of formal talent management and succession planning arrangements across the organisation may have an impact on effective service provision and innovation

Consequence	5					G	Risk Categories	Business operational/reputational Impact on individuals (staff or public) Quality of Service		
	4					R	Risk Description	Unable to attract and retain suitably skilled and talented individuals to achieve the Council's strategic objectives and successfully shape the future of our organisation, district and communities.		
	3			T			Potential Root Cause	Unable to attract and/or retain talented employees The post-Covid-19 labour market has an impact on recruitment and employee expectations No framework in place to identify high achievers and harness their talent No formal career development scheme and succession planning arrangements Reluctance to move away from historic practices and arrangements Organisational uncertainty (e.g., restructuring, which can lead to talented employees moving elsewhere for career progression and greater stability) Prevalence of short-term temporary contracts Long hours culture in senior roles Working relationship with Trade Unions Skills gaps identified in specific industry sectors		
	2						Consequence	Unavailability/willingness of talented individuals to apply for positions Reduced applicant numbers Unable to recruit to posts / staff shortages Negative PR for the Council Skills gaps across departments Low staff morale and high turnover Negative impact on innovation, service delivery and productivity		
	1						Risk Owners	Marina Hughes		
		1	2	3	4	5	Gross/Inherent Risk	Red 25	Last Review	9/30/2026
							Residual Risk	Amber 16	Next Review	5/5/2026
							Target Risk Level	Yellow 9	Risk Appetite	Risk Open

Objectives

Key Controls Identified

1. Access to many and varied learning and development opportunities
2. People Perform Grow in place
3. Robust recruitment practices in place
4. Work experience / placement opportunities
5. Flexible working practices and approaches to work life balance
6. Programmes in place to create organisational stability

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Talent Management	Talent management project is being undertaken by SOLACE which Council is participating in.	In Progress	Marina Hughes	9/30/2026	NMDDC is part of the regional Talent Management Project Group, being led by the LGSC

Risk	06. Non-Compliance of Corporate Website with Accessibility Legislation (WCAG 2.2 Level AA) potentially resulting in legal, reputational, and service delivery risks.
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Consequence	5						Risk Categories	
	4		T	R		G	Risk Description	Non-compliance of the corporate website with accessibility standards (WCAG 2.2 Level AA) and inadequate security controls may result in legal, reputational, and service delivery risks, including vulnerability to cyber incidents and non-compliance with GDPR.
	3						Potential Root Cause	•Legacy corporate website design and absence of contractual requirement for the web host to carry out regular accessibility and security audits and provide assurance reports. •Limited staff awareness and training in accessible content creation and publishing. •Inadequate content management practices across departments.
	2						Consequence	•Breach of statutory accessibility obligations under the Public Sector Bodies (Websites and Mobile Applications) Accessibility Regulations 2018. •Potential for enforcement action or formal complaint investigation by the DSIT Government Digital Service (GDS) or NI Equality Commission. •Compromise of Council data or personal information. •Disruption to online services and reputational damage. •Emergency remediation costs and loss of public confidence.
	1							
		1	2	3	4	5	Probability	
		Risk Owners		Veronica Keegan				
Gross/Inherent Risk		Red 20		Last Review		4/30/2026		
Residual Risk		Amber 12		Next Review		9/30/2026		
Target Risk Level		Yellow 8		Risk Appetite		Risk Averse		

Objectives

Provide accessible, high-quality and integrated services through continuous improvement

Key Controls Identified

- 1) Corporate governance oversight of website accessibility and security compliance via CS Risk Register.
- 2) IT and Communications collaboration in website management, accessibility and security updates.
- 3) Achieve compliance WCAG 2.2 Level AA by January 2026 and
- 4) Establish 'Digital Ambassadors' across Departments to confirm ownership of website pages and support CMS/Compliance
- 5) Implementation of standard operating procedures for content review and publishing - issue to key staff.
- 6) Undertake regular accessibility and security audits to identify compliance gaps.
- 7) Adherence to Website and Accessibility Legislation and NMDDC IT Information and Security policies.

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Compliance	Undertake the programme of works within the provided timeline to achieve Compliance WCAG 2.2 Level AA.	Completed	Veronica Keegan	3/31/2027	Critical compliance and security works completed in January 2026 with WCAG 2.2 Level AA achieved.
Compliance	Undertake a full security review of the current corporate website platform and implement immediate corrective actions to address security issues.	Completed	Veronica Keegan	3/31/2027	Critical compliance and security works completed in January 2026 with WCAG 2.2 Level AA achieved. Web Host provider to comply.
Compliance Certification	Accessibility Statement published on corporate website.	Completed	Veronica Keegan	3/31/2027	A retest of the corporate website by DSIT completed in January 2026. Compliance achieved and Accessibility Statement published on corporate website.
Development	Incorporate accessibility and security requirements into all future procurement and design specifications for any new corporate website platform.	Proposed	Veronica Keegan	4/24/2027	Future development of corporate website under consideration and will be considered at ITPG meeting, 14 May 2026.
Maintenance	Provide staff training and guidance on accessible content creation and publishing.	In Progress	Veronica Keegan	3/31/2027	Embed accessibility and build internal capability through training - Delivery of structured accessibility training to nominated Digital Ambassadors scheduled on 30 April 2026. Roll out of Accessible Content Toolkit to all staff - May 2026. Provide ongoing support from Marketing through Drop-in clinics, guidance materials and Skillgate e-learning site.
Maintenance	Establish regular monitoring and review of accessibility and security compliance and reporting to management.	In Progress	Veronica Keegan	3/24/2027	Report to Management updating Risk Register. Weekly accessibility and compliance checks carried out by the Marketing team. Issues identified, tracked and addressed to support ongoing compliance.

Risk

07. Failure to deliver Human Resource functions re systems leading to inaccuracies impacting service delivery

Consequence	5		T				Risk Categories			
	4			R	G		Risk Description	Failure to deliver Human Resource functions leading to inaccuracies impacting service delivery.		
	3						Potential Root Cause	Hallmark PAMS system ending October 2026 and TMS contract ending on 31st December 2025 with very limited notice.		
	2						Consequence	NMDDC manages time and attendance through two separate systems, TMS in Newry and Timeware in Downpatrick. There are several elements of HR activities which bear a relationship to these systems, for example, absence management includes sickness and annual leave, TOIL and flexi calculations, updates of personal information, contract changes and leavers and terminations. The failure to manage these elements will lead to inaccuracies in recording the information. TMS has an added complexity in that is also used as a door access and security solution at various council facilities. for example, Monaghan Row and Greenbank. In the absence of a time and attendance model from 1st January 2026 in Newry, there will be a failure to sustain business continuity which will impact on service delivery. It will lead to a failure to adequately deliver future efficiencies and improvements.		
	1									
		1	2	3	4	5	Risk Owners	Elaine Kirk		
Probability							Gross/Inherent Risk	Amber 16	Last Review	9/30/2026
							Residual Risk	Amber 12	Next Review	5/5/2026
							Target Risk Level	Yellow 10	Risk Appetite	Risk Minimal

Objectives

Key Controls Identified

1. Outline business case presented on a HR solution dated 25t March 2025

2. Approval of outline business case

3. Recruitment process for HR Project Team

4. High level project plan

5. Timeware will continue to function until June 2026

6. PAMS will continue to function until October 2026

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Procurement of new system	Procurement of new system	In Progress	Elaine Kirk	8/1/2026	Procurement of new HR system underway through a framework and anticipated to be finalised in the next few months, subject to business case approval.
Progress of Outline Business Case.	Progress of Outline Business Case	In Progress	Elaine Kirk	6/1/2026	Outline business case approved in April 2025. Procurement process has commenced and final business case will be presented for approval in May 2026.

Risk

08. Continued operation of unsupported or obsolete IT system - Windows 10

Consequence	5		T	R		G	Risk Categories	
	4						Risk Description	
	3						Potential Root Cause	
	2						Consequence	
	1							
		1	2	3	4	5	Probability	
							Risk Owners	Veronica Keegan; Gavin Ringland
							Gross/Inherent Risk	Red 25
							Residual Risk	Amber 15
							Target Risk Level	Yellow 10
							Last Review	4/30/2026
							Next Review	9/30/2026
							Risk Appetite	Risk Cautious

Objectives	Key Controls Identified
	•Isolation and hardening of any systems that must remain on Windows 10. •Prioritisation of Technology Refresh project incorporating Windows 11 implementation.

Action Plans

Action Plan Description		Action Plan Type	Action Plan Owner	Action Plan Action Date	Comments
Prioritise the replacement, modernisation or isolation of all Windows 10 devices.	Prioritise the replacement, modernisation or isolation of all Windows 10 devices.	In Progress	Veronica Keegan Gavin Ringland	2/26/2027	Deployment to and support of early adopters continues with all Windows 10 devices due to be phased out by 26/02/2027.

Report to:	Audit Committee
Date of Meeting:	7 May 2026
Subject:	Prompt Payment Statistics – Quarter 4 2025/26
Reporting Officer (Including Job Title):	Gerard Byrne: Assistant Director of Finance & Performance
Contact Officer (Including Job Title):	Gerard Byrne: Assistant Director of Finance & Performance

Confirm how this Report should be treated by placing an x in either:-

For decision	☐	For noting only	☒
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1.0	Purpose and Background																								
1.1	'Prompt payment' is the payment of valid supplier invoices by public bodies, as set in government targets. This dataset contains the: • 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 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	The table below provides a comparison of prompt payment statistics for the last five financial years. <table><tr><th>Financial Year</th><th>Within 30 days (T&C’s)</th><th>Within 10 days</th></tr><tr><td>2019/20</td><td>90%</td><td>18%</td></tr><tr><td>2020/21</td><td>86%</td><td>11%</td></tr><tr><td>2021/22</td><td>89%</td><td>17%</td></tr><tr><td>2022/23</td><td>86%</td><td>43%</td></tr><tr><td>2023/24</td><td>95%</td><td>50%</td></tr><tr><td>2024/25</td><td>94%</td><td>46%</td></tr><tr><td>2025/26</td><td>90%</td><td>32%</td></tr></table>	Financial Year	Within 30 days (T&C’s)	Within 10 days	2019/20	90%	18%	2020/21	86%	11%	2021/22	89%	17%	2022/23	86%	43%	2023/24	95%	50%	2024/25	94%	46%	2025/26	90%	32%
Financial Year	Within 30 days (T&C’s)	Within 10 days																							
2019/20	90%	18%																							
2020/21	86%	11%																							
2021/22	89%	17%																							
2022/23	86%	43%																							
2023/24	95%	50%																							
2024/25	94%	46%																							
2025/26	90%	32%																							

2.2	Quarter 1 2025/26 - 1 April 2025 to 30 June 2025				
		Paid within 10 days	Paid within 30 days	Paid outside payment period	Total invoices
	Number of Invoices	865	4,382	492	4,874
	Percentage	10%	90%	10%	100%
	Value	£6,651,551	£21,339,639	£3,148,165	£24,487,804
	Average number of days to pay suppliers: 17.43			Performance trend: 	
2.3	Quarter 2 2025/26 - 1 July 2025 to 30 September 2025				
		Paid within 10 days	Paid within 30 days	Paid outside payment period	Total invoices
	Number of Invoices	1,107	3,722	375	4,097
	Percentage	27%	91%	9%	100%
	Value	£3,270,085	£16,243,733	£1,535,413	£17,779,146
	Average number of days to pay suppliers: 16.14			Performance trend: 	
2.4	Quarter 3 2025/26 - 1 October 2025 to 31 December 2025				
		Paid within 10 days	Paid within 30 days	Paid outside payment period	Total invoices
	Number of Invoices	1,556	3,928	588	4,516
	Percentage	34%	87%	13%	100%
	Value	£5,676,121	£12,938,826	£2,129,320	£15,068,146
	Average number of days to pay suppliers: 17.84			Performance trend: 	
	Quarter 4 2025/26 - 1 January 2026 to 31 March 2026				
		Paid within 10 days	Paid within 30 days	Paid outside payment period	Total invoices
	Number of Invoices	2,052	3,967	325	4,292
	Percentage	48%	92%	8%	100%
	Value	£4,554,147	£14,990,940	£2,143,986	£17,134,926
	Average number of days to pay suppliers: 14.22			Performance trend: 	
3.0	Recommendations				
31	To note:				

	The Q4 2025/26 and 2025/26 financial year Prompt Payment statistics.
4.0	Resource implications
4.1	The Purchase to Pay Team provide statistics to the Department for Communities on a quarterly basis. The prompt payment statistics are also published on our website.
5.0	Due regard to equality of opportunity and regard to good relations (complete the relevant sections)
5.1	<i>General proposal with no clearly defined impact upon, or connection to, specific equality and good relations outcomes</i> It is not anticipated the proposal will have an adverse impact upon equality of opportunity or good relations ☒
5.2	<i>Proposal relates to the introduction of a strategy, policy initiative or practice and / or sensitive or contentious decision</i> Yes ☐ No ☒ If yes, please complete the following: The policy (strategy, policy initiative or practice and / or decision) has been equality screened ☐ The policy (strategy, policy initiative or practice and / or decision) will be subject to equality screening prior to implementation ☐
5.3	<i>Proposal initiating consultation</i> Consultation will seek the views of those directly affected by the proposal, address barriers for particular Section 75 equality categories to participate and allow adequate time for groups to consult amongst themselves ☐ Consultation period will be 12 weeks ☐ Consultation period will be less than 12 weeks (rationale to be provided) ☐ <i>Rationale:</i> Consultation not required.
6.0	Due regard to Rural Needs (please tick all that apply)
6.1	Proposal relates to developing, adopting, implementing or revising a policy / strategy / plan / designing and/or delivering a public service Yes ☐ No ☒ If yes, please complete the following:

	Rural Needs Impact Assessment completed ☐
7.0	Appendices
	None
8.0	Background Documents
	None



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

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Clerk and Chief Executive of each
District/Borough Council

Via e-mail

Local Government & Housing Regulation
Division
Causeway Exchange
1-7 Bedford Street
Townparks
Belfast
BT2 8GE

Phone: 07789758184 / 07747466102
email: jeff.glass@communities-ni.gov.uk
martina.campbell@communities-ni.gov.uk

12 February 2026

Circular LG 07/26

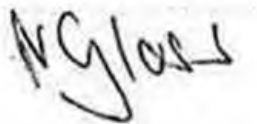
Dear Chief Executive,

ACCOUNTS DIRECTION 2025/26: NORTHERN IRELAND DISTRICT/BOROUGH COUNCILS

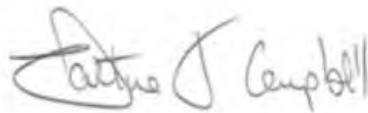
Following consultation with the Association of Local Government Finance Officers (ALGFO), the Department has prepared a direction for the appropriate form and content of the accounts of the district/borough councils in Northern Ireland. The following documents are attached to help you prepare the accounts for 2025/26:

- Cover letter (as per this document)
- Annex A - Circular No LG XX/26: Accounts Direction to Councils 2025/26
- Annex B - Accounts Direction to for 2025/26
- Annex C - Proforma Accounts for District/Borough Councils including Proforma No.1 Rates Support Grant
- Annex D - Accounts Direction Schedules
- Annex E - Remuneration Notes

Yours sincerely,



Jeff Glass



Martina Campbell

Joint Heads of Local Government Finance

cc: Finance Officers, District/Borough Councils
Brian O'Neill, Local Government Auditor, NI Audit Office



DISTRICT COUNCIL (NI) RATE STATISTICS 2026/2027

These tables contain summary details of the estimates of income and expenditure received from the 11 district councils in relation to section 3 of the Local Government Finance Act (Northern Ireland) 2011.

Under the above legislation," 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.

TABLE 1 - RATE STATISTICS 2026/2027
CALCULATION OF DISTRICT COUNCIL RATES

District Council	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**	Non-Domestic District Rate	Council Specific Conversion Factor***	Domestic District Rate
Antrim and Newtownabbey	67,152,661	0	0	67,152,661	2,258,061	29.7391	0.014881	0.4425
Ards and North Down	72,899,100	0	0	72,899,100	2,417,430	30.1556	0.014707	0.4435
Armagh, Banbridge and Craigavon	96,065,591	-300,000	0	95,765,591	2,994,871	31.9765	0.016925	0.5412
Belfast	227,760,695	0	0	227,760,695	6,652,130	34.2388	0.013119	0.4492
Causeway Coast and Glens	68,686,917	-218,055	0	68,468,862	2,164,770	31.6287	0.016128	0.5101
Derry and Strabane	85,869,326	-730,000	-750,000	84,389,326	2,039,693	41.3735	0.016084	0.6655
Fermanagh and Omagh	50,556,311	-213,370	123,476	50,466,417	1,865,661	27.0502	0.016516	0.4468
Lisburn and Castlereagh	69,232,215	0	0	69,232,215	2,485,044	27.8596	0.014235	0.3966
Mid and East Antrim	78,035,801	-514,210	-3,963,362	73,558,229	1,797,719	40.9175	0.013853	0.5668
Mid Ulster	61,429,080	-491,718	-600,000	60,337,362	2,059,590	29.2958	0.014781	0.4330
Newry, Mourne and Down	79,938,294	-430,070	0	79,508,224	2,561,999	31.0337	0.016107	0.4999
NI TOTAL	957,625,991	-2,897,423	-5,189,886	949,538,682	29,296,968			

* The Rates Support Grant figures were estimated 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 conversion factor used for the Rates Support Grant are those within the Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2023 following the correspondence from the Finance Minister to the Executive and Society of Local Authority Chief Executives (SOLACE NI) dated 29 January 2026 in respect of his decision to stop Reval 2026.

TABLE 2 - RATE STATISTICS 2026/2027
CALCULATION OF DISTRICT COUNCIL RATES (Continued)

District Council	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*	Estimated Amount to be raised via District Rates (Rateable)
Antrim and Newtownabbey	2,101,290	121,770	35,001	2,258,061	3,621,330	1,040,898	0	62,490,433
Ards and North Down	2,330,680	67,890	18,860	2,417,430	2,047,264	568,735	0	70,283,101
Armagh, Banbridge and Craigavon	2,796,900	175,270	22,701	2,994,871	5,604,521	725,899	300,000	89,435,171
Belfast	6,436,820	215,310	0	6,652,130	7,371,956	0	0	220,388,739
Causeway Coast and Glens	2,076,710	73,240	14,820	2,164,770	2,316,486	468,737	218,055	65,683,639
Derry and Strabane	1,937,990	90,030	11,673	2,039,693	3,724,856	482,953	730,000	80,181,517
Fermanagh and Omagh	1,736,860	103,710	25,091	1,865,661	2,805,376	678,717	213,370	46,982,324
Lisburn and Castlereagh	2,329,900	136,960	18,184	2,485,044	3,815,651	506,599	0	64,909,965
Mid and East Antrim	1,660,040	109,000	28,679	1,797,719	4,460,008	1,173,473	514,210	67,924,748
Mid Ulster	1,783,530	247,940	28,120	2,059,590	7,263,601	823,798	491,718	52,249,963
Newry, Mourne and Down	2,419,090	116,570	26,339	2,561,999	3,617,598	817,397	430,070	75,073,229
NI TOTAL	27,609,810	1,457,690	229,468	29,296,968	46,648,647	7,287,206	2,897,423	895,602,829

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

TABLE 3 - RATE STATISTICS 2026/2027
COMPARISON OF ESTIMATED NET EXPENDITURE ON SERVICES

District Council	Net Expenditure 2025/2026	Net Expenditure 2026/2027	Actual Increase	% Change
Antrim and Newtownabbey	64,307,987	67,152,661	2,844,674	4.42%
Ards and North Down	69,247,500	72,899,100	3,651,600	5.27%
Armagh, Banbridge and Craigavon	92,828,591	96,065,591	3,237,000	3.49%
Belfast	220,081,480	227,760,695	7,679,215	3.49%
Causeway Coast and Glens	66,005,705	68,686,917	2,681,212	4.06%
Derry and Strabane	82,200,422	85,869,326	3,668,904	4.46%
Fermanagh and Omagh	48,981,462	50,556,311	1,574,849	3.22%
Lisburn and Castlereagh	66,681,509	69,232,215	2,550,706	3.83%
Mid and East Antrim	75,215,328	78,035,801	2,820,473	3.75%
Mid Ulster	60,567,471	61,429,080	861,609	1.42%
Newry, Mourne and Down	76,737,337	79,938,294	3,200,957	4.17%
NI TOTAL/AVERAGE	922,854,792	957,625,991	34,771,199	3.77%

TABLE 4 - RATE STATISTICS 2026/2027
COMPARISON OF RATES FIXED FOR 2025/2026 AND 2026/2027

District Council	Non-Domestic Rate 2025/2026	Non- Domestic Rate 2026/2027	Non-Domestic Rate Pence Increase	Non-Domestic Rate % Increase	Domestic Rate 2025/2026	Domestic Rate 2026/2027	Domestic Rate Pence Increase	Domestic Rate % Increase
Antrim and Newtownabbey	28.8790	29.7391	0.8601	2.99%	0.4297	0.4425	0.0128	2.99%
Ards and North Down	28.8537	30.1556	1.3019	4.50%	0.4244	0.4435	0.0191	4.50%
Armagh, Banbridge and Craigavon	31.1069	31.9765	0.8696	2.79%	0.5265	0.5412	0.0147	2.79%
Belfast	32.7692	34.2388	1.4696	4.48%	0.4299	0.4492	0.0193	4.48%
Causeway Coast and Glens	30.6049	31.6287	1.0238	3.35%	0.4936	0.5101	0.0165	3.35%
Derry and Strabane	39.5993	41.3735	1.7742	4.48%	0.6369	0.6655	0.0286	4.48%
Fermanagh and Omagh	26.5309	27.0502	0.5193	1.96%	0.4382	0.4468	0.0086	1.96%
Lisburn and Castlereagh	26.7250	27.8596	1.1346	4.25%	0.3804	0.3966	0.0162	4.25%
Mid and East Antrim	39.7448	40.9175	1.1727	2.95%	0.5506	0.5668	0.0162	2.95%
Mid Ulster	28.3324	29.2958	0.9634	3.40%	0.4188	0.4330	0.0142	3.40%
Newry, Mourne and Down	30.1884	31.0337	0.8453	2.80%	0.4862	0.4999	0.0137	2.80%



Northern Ireland
Audit Office

116

Raising Concerns in the Northern Ireland Public Sector

**Report by the Comptroller
and Auditor General**

Published
20 March 2026



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This report has been prepared under Article 8 of the Audit (Northern Ireland) Order 1987 for presentation to the Northern Ireland Assembly in accordance with Article 11 of the Order.

The Comptroller and Auditor General is the head of the Northern Ireland Audit Office. She and the Northern Ireland Audit Office are totally independent of Government.

She certifies the accounts of all Government Departments and a wide range of other public sector bodies; and she has statutory authority to report to the Northern Ireland Assembly on the economy, efficiency and effectiveness with which departments and other bodies have used their resources.

Dorinnia Carville

Comptroller and Auditor General

Northern Ireland Audit Office

20 March 2026

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List of Abbreviations

ALB	Arms length body
DAERA	Department of Agriculture, Environment and Rural Affairs
DfC	Department for Communities
DfE	Department for Economy
DE	Department of Education
DoF	Department of Finance
DoH	Department of Health
DfI	Department for Infrastructure
DoJ	Department of Justice
NI	Northern Ireland
NIAO	Northern Ireland Audit Office
NICS	Northern Ireland Civil Service
PIDO	Public Interest Disclosure Order
PPS	Public Prosecution Service
PSNI	Police Service of Northern Ireland
TEO	The Executive Office

Key Facts

500

More than 500 concerns have been raised with the NI Departments in the last five years



69

The number of concerns raised that were classified as alleged fraud or maladministration

230

Around 230 concerns have been raised with local councils in the last five years



10%

The percentage of complaints raised over the last five years that were upheld

70%

The percentage of respondents to the NICS People Survey who were confident that if they raised a concern, it would be investigated properly



64%

The percentage of respondents to the NICS People Survey who felt it was safe to challenge inappropriate behaviour in the workplace

Executive Summary

Executive Summary

Raising concerns has a vital part to play in ensuring transparency, accountability and integrity within the Northern Ireland public sector

1. Raising concerns – often referred to as whistleblowing – is a vital organisational protection. It provides a way for organisations to hear concerns about serious issues that may not otherwise be discovered. It also empowers workers to report misconduct, malpractice or risks to the public interest without fear of reprisal. In Northern Ireland, raising concerns is protected by legislation through the Public Interest Disclosure (NI) Order 1998 (PIDO).
2. The key benefits of strong raising concerns arrangements for organisations include:
 - Protection for individuals who raise concerns
 - Effective reporting channels
 - Early detection of issues
 - Timely investigation
 - Improved organisational culture

There have been a number of high-profile cases associated with raising concerns

3. Raising concern's critical role is highlighted by a number of recent cases across the UK. The Post Office scandal saw hundreds of innocent sub-postmasters wrongly prosecuted due to faulty IT systems in instances which might have been mitigated had concerns been acted upon earlier. A number of cases related to healthcare have also been prominent. In the Lucy Letby case, whistleblowers raised alarms about patient safety but were ignored. Ongoing reviews into maternity services across the UK reveal systemic failures that persisted despite repeated warnings from frontline professionals.
4. Similarly, there are a number of local cases in Northern Ireland which highlight the importance of listening to and acting upon concerns raised with public bodies. Dr Bronckaers, a vet within DAERA, raised concerns about animal welfare and the impact of deleted cattle moves on traceability. An independent report noted that these concerns were not treated appropriately. Dr Bronckaers has since received a £1.25m settlement from DAERA, along with an "unreserved" apology. Similarly, the Muckamore Abbey Hospital inquiry uncovered abuse of vulnerable patients, with staff whistleblowers playing a key role in bringing these issues to light.

Progress has been made in some areas

5. To address concerns, including those identified by the Bronckaers case, the Northern Ireland Civil Service issued the Northern Ireland Departments' Raising A Concern, Policy Framework (the Framework) in January 2023 which was subsequently updated in March 2025. The Framework outlines how departments should handle any concerns raised with them and aims to encourage and provide reassurance to members of the public and staff who want to raise concerns.

6. As the Framework is now implemented, all departments have updated their raising concerns policies and all now have a Designated Officer to act as the point of contact for concerns within each organisation and to appropriately triage those concerns.
7. Despite the improvements brought about by the Framework, our review of raising concerns across the public sector has noted that there are still some areas in which improvements could be made.

There is a need for greater clarity of roles and responsibilities for those involved in dealing with raising concerns

8. The roles and responsibilities of the NI Departments are set out in the Raising a Concern Policy Framework. Local government do not follow a policy framework. However, it is best practice to ensure that the appropriate roles and responsibilities are in place to ensure effective processes for raising concerns.
9. As part of our engagement, we noted that on some occasions, organisational structures were not always appropriate for adequately dealing with raising concerns. In the weakest cases, we noted:
 - a raising concern team that lacked specific skills that are necessary for adequately dealing with raising concerns;
 - some raising concerns teams were isolated or lacked significant organisational support, especially from senior management;
 - raising concerns teams did not learn from best practice in other organisations;
 - lessons from concerns or investigations in one area of the business were not shared across the organisation.

There is additional scope to improve culture around raising concerns

10. The NI Departments' Raising a Concern Policy Framework states that each department will have a Speak Up Champion. This is an important role in promoting and developing a positive culture around raising concerns. Champions are responsible for raising awareness about raising concerns and encouraging "a culture of curiosity and challenge within their department...consideration of how improvements made as a result of concerns raised can be publicised to ensure staff see the positive value of raising concerns."
11. However, during our engagement with departments, it was apparent that this did not exist in all organisations. The Speak Up Champion role is not operating as intended and given this, there is additional scope to improve the culture around raising concerns and provide support to both those who want to raise a concern and those dealing with concerns raised.

There is a lack of training in raising concerns

12. The provision of appropriate training in raising concerns is essential, especially awareness training for new starts. Our work has found that there is a need for greater training in this area. Few organisations had provided recent, dedicated training for all staff. This was especially concerning in the case of new starts, where mandatory training should be provided as part of an induction process.

13. We also found that even those staff who were Designated Officers – in charge of dealing with raising concerns in some of the largest public bodies in Northern Ireland – had received little training. Whilst some told us that they had received basic training when their role commenced, others had not been trained. None had reported specific recent training in relation to this role. Many organisations told us that they had difficulty sourcing specific and appropriate training.
14. We encourage all organisations to refer to our updated Good Practice Guide on Raising Concerns in the first instance as a source of guidance and good practice.

Few organisations have appropriately trained investigative staff

15. A further important area where we noted there was often insufficient training was in relation to staff who undertook investigations. In some cases, we noted that the initial investigations when concerns are received are undertaken by the individual who receives the concern. These individuals are not always trained in investigative techniques.
16. Whilst this may be occasionally an appropriate method of obtaining further information, there are significant potential risks associated with untrained individuals undertaking investigations, including alerting anyone involved, producing an investigation that did not meet standards or even putting the organisation at risk of legal challenge.

Stronger governance could improve how organisations deal with concerns

17. Given the breadth and variety of bodies in the public sector, some degree of variance is inevitable when considering raising concerns across the whole public sector. However, we noted a number of areas where consistency would improve analysis and the sharing of best practice.
18. In many of these instances, enhanced central oversight and ownership of raising concerns could ensure that concerns are treated in a timely manner and follow up action is taken. Oversight would also ensure the timeliness of investigations and ensure engagement, where possible, with individuals raising concerns.
19. Whilst variation in treatment of ALBs can be appropriate, in some cases we found that relationships between departments and ALBs around raising concerns were not always being guided by the level of assessed risk or an assessment of appropriate autonomy. At a minimum, engagement with ALBs should be guided by open and honest communication including a mutual sharing of experience around raising concerns. A department's approach to its ALB around raising concerns should be outlined in an agreed partnership arrangement.
20. Audit and Risk Assurance Committees have a key role to play in the governance of raising concerns. Whilst it is not the Audit and Risk Assurance Committee's job to investigate concerns, Committees should ensure that they are aware of significant cases, are aware of trends in concerns that have been received; and have evidence that concerns are being processed and treated in the correct manner.

Whilst many administrative arrangements are now more effective, the culture around raising concerns needs to be improved

21. The introduction of the Framework has helped improve many administrative arrangements associated with raising concerns across the civil service. However, the Framework has not focused on culture and there remains room for many organisations to focus on actions to improve the culture around raising concerns.
22. During our engagement, none of those responsible for raising concerns in public bodies highlighted any significant barriers that they felt were preventing people speaking up. However, we noted that a number of public bodies had received very few concerns over the five-year period that we analysed. Whilst there is no benchmark for the number of concerns an organisation should expect, such low figures may indicate that barriers exist. It is therefore essential that organisations consider and address barriers – real and perceived – that might be preventing people from raising concerns.
23. The recent NICS people survey (June 2025) identified that 70 per cent of respondents knew how to raise a concern under the Raising Concerns Policy. This has decreased from around 73 per cent in the last survey. There is significant scope to focus on raising awareness with staff and promoting the policy.

A number of bodies are implementing innovative best practice that could be adapted and learnt from

24. During our engagement for this report, we identified a number of bodies who had implemented best practice. These approaches include a clear demonstration of a positive tone from the top; ensuring all staff are included in awareness of the raising concerns policy; taking a person-centred approach to how raising concerns work in practice and measuring staff engagement with the raising concerns policy. All demonstrate a positive and open culture towards raising concerns.

Recommendations



Recommendation 1

Organisations should look critically at the number and type of concerns raised with them, consider implications and take action. Audit and Risk Assurance Committees should:

- Discuss raising concerns as a regular agenda item;
- Engage with the organisation's Designated Officer or equivalent;
- Be satisfied that organisations have the appropriate capacity and capability to investigate and manage concerns; and
- Seek assurance that raising concerns are treated in line with the policy.



Recommendation 2

Organisations should undertake a review of their raising concerns team structures to ensure they have sufficient resources and skills available to manage raising concerns and promote awareness. This should consider both their capacity for considering concerns and conducting investigations and the capability of the raising concerns teams.



Recommendation 3

The Speak Up Champion role is not operating effectively. Departments should ensure this important role is working as intended, as detailed within the Framework. Other public sector organisations should also consider appointing a 'Speak Up Champion' as an important role in promoting and developing a positive culture around raising concerns.



Recommendation 4

Organisations should review the training available for all staff to improve awareness around raising concerns. Specific training for Designated Officers and those responsible for managing and handling concerns should be put in place.



Recommendation 5

Organisations should ensure they have mechanisms and procedures in place to regularly measure staff awareness of raising concerns such as staff surveys and act on the results.



Recommendation 6

Organisations should review their procedures to ensure that the raising concerns team are appropriately sighted on all concerns raised and to enable effective central oversight and governance of how concerns are being investigated.



Recommendation 7

Organisations should create and nurture a positive raising concern culture led by senior leadership who have an important role in promoting and fostering this culture throughout the organisation. Organisations should review their strategies for promoting a positive raising concern culture, ensuring they provide a clear focus on all staff groups. This should include those geographically dispersed and those in insecure employment. This includes ensuring that all employees have a clear understanding of the relevant policy and procedures and ensuring that any potential barriers that may discourage individuals from speaking up – whether that be cultural, procedural or interpersonal – are removed.



Recommendation 8

We have updated our Good Practice Guide on Raising Concerns. We recommend that all organisations should review the good practice guide and ensure that all elements appropriate to their organisation are considered. Actions should be taken to strengthen raising concerns where necessary.

Part One:

Introduction and Background

Introduction and Background

Raising concerns has a vital part to play in ensuring transparency, accountability and integrity within the Northern Ireland public sector

- 1.1 Raising concerns – often referred to as whistleblowing – is a vital organisational protection. It provides a way for organisations to hear concerns about serious issues that may not otherwise be discovered. It also empowers workers to report misconduct, malpractice or risks to the public interest without fear of reprisal.
- 1.2 The key benefits of strong raising concerns arrangements include:
 - Protection for workers who raise concerns
 - Effective reporting channels
 - Early detection of issues
 - Timely investigation
 - Improved organisational culture
- 1.3 Effective raising concerns arrangements include not only the necessary systems and administrative processes but also require a strong and positive culture that supports safe and effective reporting.
- 1.4 As such, to effectively manage and address concerns raised, organisations must foster an environment that encourages and celebrates concerns being raised. This requires open communication, with clear policies and procedures in place for reporting and addressing concerns. Crucial in this is leadership. Leaders within organisations are responsible for cultivating this culture and must be approachable and set the right 'tone from the top'.

A broad range of concerns can be disclosed

- 1.5 A broad range of concerns can be disclosed to public sector organisations. Concerns can be raised about mistakes, errors and unintended consequences, both in respect of the interests of the department and its staff. One type of concern is known as a qualifying disclosure.
- 1.6 Qualifying disclosures are disclosures of information which the worker reasonably believes are made in the public interest. The Public Interest Disclosure (Northern Ireland) Order 1998 ('the Order'), protects workers who raise concerns about wrongdoing. The Order makes provision about the kinds of disclosures which may be protected; the circumstances in which such disclosures are protected; and the persons who may be protected.
- 1.7 Concerns can also be raised about any issue relating to suspected malpractice, risk, abuse or wrongdoing that is in the public interest. The person raising the concern does not need to have evidence or proof of wrongdoing. As long as they have an honest belief, it does not matter if they are mistaken. Individuals should be encouraged to raise the concern as early as possible, even if it is only a suspicion, to allow the matter to be looked into promptly.

- 1.8** The types of issues which may be considered a protected disclosure include:
- any unlawful act (e.g. theft or fraud);
 - health and safety risks to employees, service users or the public;
 - the abuse of children or vulnerable adults in care;
 - damage to the environment (e.g. pollution);
 - failing to safeguard personal and/or sensitive information (data protection);
 - abuse of position; or
 - any deliberate concealment of information tending to show any of the above.

Employees who raise concerns are protected under the legislation

- 1.9** The Public Interest Disclosure legislation allows an employee to take their employer to an employment tribunal if they suffer detriment in any way as a result of raising a concern (referred to in the legislation as making a disclosure in the public interest). Members of the public who have no employment relationship with an organisation about which they raise a concern are not protected by the legislation.
- 1.10** The legislation was introduced to give retrospective protection to workers who raise a concern in their workplace and suffer detriment as a result. Such a situation may arise if an employer does not have an open and honest culture and a clear policy which welcomes the raising of concerns. Detriment may include bullying, marginalisation or being passed over for promotion.
- 1.11** Therefore, the greatest protection is provided by employers proactively adopting good practice, so that concerns are properly and appropriately dealt with, detriment does not occur and recourse to a tribunal is not required. Implementing good practice saves on the time and cost of formal tribunal proceedings. It helps to reduce sickness absence due to stress, prevents poor staff morale and avoids deterioration of working relationships.

Concerns are not always treated appropriately

- 1.12** However, it is apparent that not all concerns are treated seriously or investigated thoroughly. In their 2025 Impact Report, PROTECT, state that:
- Almost 2 in 5 callers (38 per cent) said their whistleblowing concern had been ignored by their employer;
 - More than two-thirds (71 per cent) said they faced victimisation or felt forced to resign.
- 1.13** High-profile cases in recent years, such as the Bronckaers case have highlighted this. Dr Bronckaers, a vet within DAERA, raised concerns about animal welfare and the impact of deleted cattle moves on traceability. She has since received a £1.25m settlement from DAERA, along with an “unreserved” apology. This case illustrated that without the right culture and practices in place, individuals raising concerns may be overlooked, victimised or face consequences for speaking up.

- 1.14 In 2022, following the criticism of the Bronckaers case, the Head of the Civil Service and the Permanent Secretaries for the Department of Agriculture, Environment and Rural Affairs (DAERA) and the Department of Finance (DoF), jointly commissioned an Independent External Review into the handling of concerns and matters in this case.
- 1.15 The report was published in January 2023, along with an action plan in response to the findings of the review. The action plan included the completion and publication of the Raising a Concern Policy Framework for the NI Departments. This Framework was published in January 2023. The purpose of this Framework is to enhance raising concern practices, through encouraging reporting, protecting whistleblowers and ensuring accountability.

There have been a number of recent legislative developments

- 1.16 Recent legislative developments, such as the proposed Organisational Duty of Candour Bill, reflect a growing commitment to embedding transparency across the health and social care sector. This bill would legally obligate organisations to act honestly and inform affected parties when things go wrong.
- 1.17 Additionally, the Public Office (Accountability) Bill, “A bill to impose a duty on public authorities and public officials to act with candour, transparency and frankness”, currently going through the House of Commons, seeks to extend these principles across all public officials, reinforcing the expectation of candour, frankness, and public interest-driven conduct. These changes could help break down barriers to speaking up by making honesty and ethical behaviour a legal requirement, which in turn could help build public trust. In practice every hospital, school, police force, government department, local authority and further education provider will have to publish their code of ethical conduct.
- 1.18 The NI Executive has agreed that the relevant provisions of the Bill should extend to NI.

Our scope and methodology

- 1.19 Effective raising concern mechanisms contribute to better governance, early detection of issues, and improved service delivery and proper handling can avoid costly mistakes being made. However, despite the existence of formal policies and legal protections, various barriers continue to hinder individuals from speaking up. These barriers must be addressed to help foster a culture where concerns are welcomed, acted upon, and those raising concerns are supported.
- 1.20 As part of analysing the mechanisms in place, we met with all central government departments and all local councils. We collected and analysed data around the number of concerns that had been raised with each body. We also reviewed how the NI Departments’ Raising a Concern: Policy Framework has been implemented, through data collection, reporting practices and evidence of an implemented policy. We have also considered the extent to which policies in local government have incorporated best practice guidance.

Part Two:

The current landscape of raising concerns in the Northern Ireland public sector

The current landscape of raising concerns in the Northern Ireland public sector

A new framework was introduced in 2023 to improve the handling of concerns

- 2.1 The NI Departments' Raising a Concern Policy Framework (the Framework) was issued in January 2023 and subsequently updated in March 2025. The Framework outlines how departments should handle any concerns raised with them, and to encourage and provide reassurance to members of the public and staff who want to raise concerns.
- 2.2 This provided an overarching framework within which departments would operate, however each department was required to also have its own raising a concern policy and operational arrangements. These should be consistent with the approach set out in the Framework but will be tailored to reflect the circumstances of each department where required.

More than 700 concerns have been raised with public sector organisations in the last five years

- 2.3 As part of our audit, we have collated data from all government departments and local councils; these datasets have limitations. There may be differences between organisations in the decisions they take when defining something as a concern or in the approach they take to including concerns received from external sources or about concerns raised with them about their arm's length bodies.
- 2.4 Departments and local councils in Northern Ireland recorded details of more than 700 concerns that they received in the five years from 2020-21 to 2024-25. The number of concerns reported varies between these organisations, with central government departments receiving the majority of concerns over this period. The numbers of concerns received also fluctuates from year to year.
- 2.5 This section considers:
 - The numbers of concerns raised with public sector bodies;
 - What these concerns were about;
 - How concerns were raised; and
 - The outcome of public bodies' investigations into those concerns.

Since the introduction of the Framework, the number of concerns raised in central government have increased

- 2.6 Across the last five years, central government departments have received more than 500 concerns. Importantly, since the introduction of the NI Departments' Raising a Concern Policy Framework in January 2023, there has been a noticeable increase in concerns raised within central government (**Figure 1**). This upward trend is a positive and a potentially encouraging sign which suggests growing awareness, a confidence in the policy and that individuals feel able to voice issues. This has the potential to contribute to a more transparent, accountable, and responsive environment.

Figure 1: Number of Concerns Raised in Departments

The number of concerns raised in Departments has increased since the introduction of the Raising Concerns Framework



Note: This figure may include cases of fraud which are counted separately in some departments.

Source: NIAO based on Departmental Data

2.7 In local government, around 230 concerns have been raised with councils in the last five years. In contrast to central government, the numbers of concerns raised annually within local government have remained largely unchanged over the past five years (Figure 2).

Figure 2: Number of Concerns Raised in Councils

The number of concerns raised annually in Councils remained largely unchanged



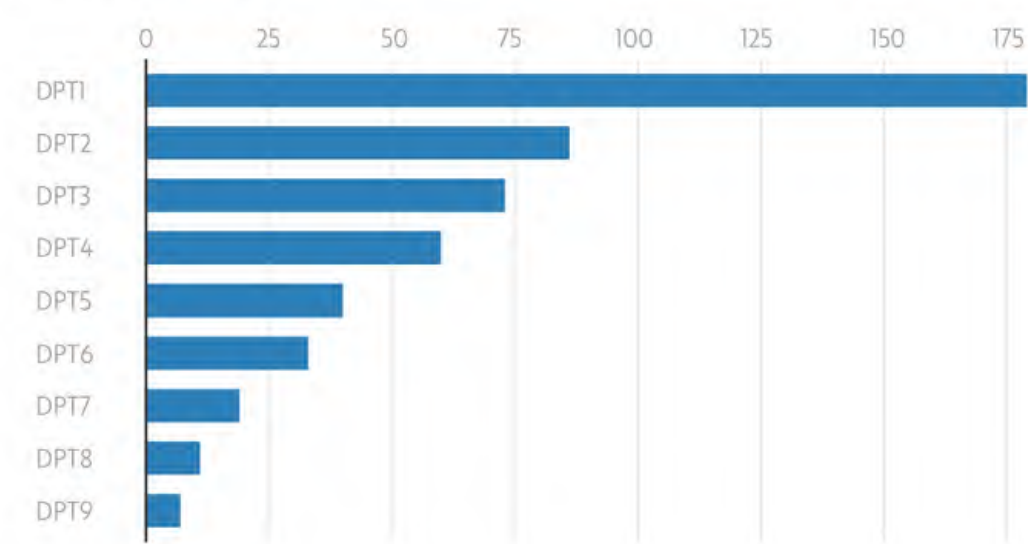
Source: NIAO based on NI Councils Data

2.8 Without a clear and consistent way for people to speak up, issues may go unnoticed or unaddressed. This can make it harder for councils to learn from mistakes or improve how they work. Councils could consider introducing a simple, well-communicated raising concern framework across local government to help staff feel more confident about reporting problems and lead to better accountability and service delivery.

2.9 All central government departments have received concerns during the period we analysed. However, the number of concerns received by each department varies significantly (**Figure 3**).

Figure 3: Number of Concerns Raised Across Departments

There is significant variation in the number of concerns raised across different departments during the last five years

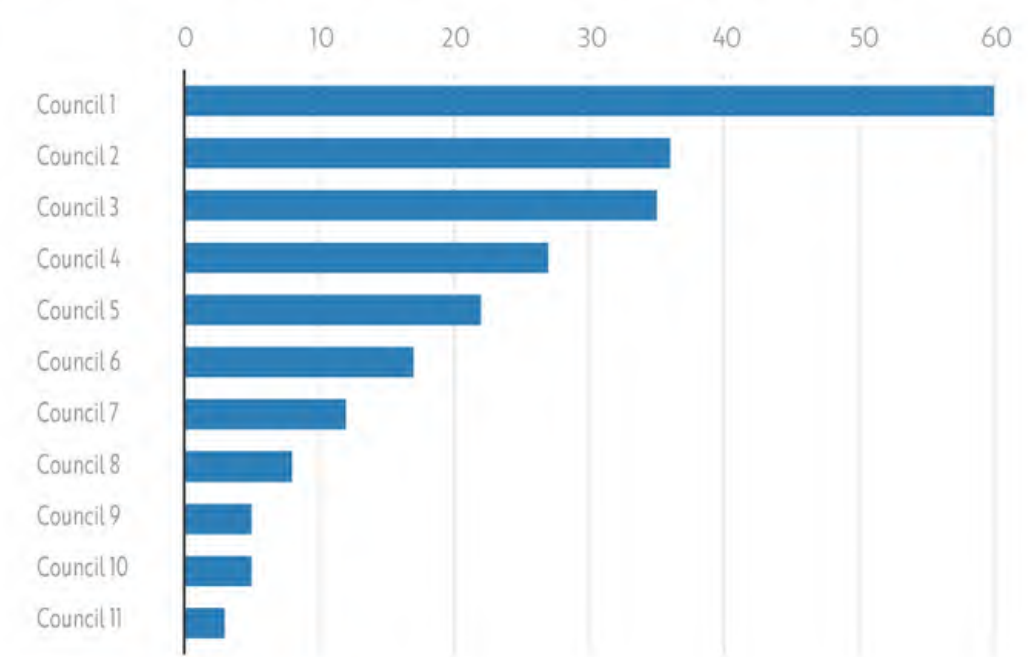


Source: NIAO based on Departmental Data

2.10 Local councils have received 230 concerns during this five-year period. However, these are not distributed evenly across councils.

Figure 4: Number of Concerns Raised Across Councils

Some Councils have had very few concerns raised during the last five years



Source: NIAO based on NI Councils Data

- 2.11** This variation in the number of concerns raised may be reflective of practices in some councils where raising concerns do not appear to be an area of focus. We noted that in one council at the time of our fieldwork, there was no accessible raising concerns policy. This Council recorded 3 concerns over the 5-year period. Whilst a high number of concerns can indicate areas of significant concern for an organisation, a consistently low number may also indicate a culture that is closed or flaws in the process for raising concerns.



Recommendation 1

Organisations should look critically at the number and type of concerns raised with them, consider implications and take action. Audit and Risk Assurance Committees should:

- Discuss raising concerns as a regular agenda item;
- Engage with the organisation's Designated Officer or equivalent;
- Be satisfied that organisations have the appropriate capacity and capability to investigate and manage concerns; and
- Seek assurance that raising concerns are treated in line with the policy.

Alleged fraud is the largest category of concerns raised with public sector bodies

- 2.12** All public bodies we engaged with told us that often concerns raised with them could be difficult to categorise. This could be because of a lack of clarity on issues raised, or a number of issues raised within one concern. In addition, there is substantial variation in categorisation and recording methods across organisations. Some public sector bodies do not categorise concerns raised with them.
- 2.13** Despite these challenges, we analysed the concerns that had been raised across the public sector in the last five years. All public bodies had not analysed all concerns received into categories. Where they had, the single largest category of concerns raised within the public sector related to alleged fraud or maladministration (**Figure 5**).

Figure 5: Category of Concerns Across The Public Sector

Fraud is the largest category of concerns raised over the last five years

Category of concern	Total
Fraud and/or maladministration	69
Breach of conduct/procedures	53
Grants	37
Abuse of position	35
Unlawful act/criminal activity	33
Bullying/harassment and/or employee mistreatment	27
Employee misconduct (including contractors)	21
Ethics	14
Health and safety	14
Complaint	11
Conflict of interest	10
Safeguarding	8
Breach of confidentiality	7
Resource misuse	7
Financial malpractice	2
Unfair hiring practices	2
Planning concern	1
Other	54
Total	405

Source: NIAO based on Departmental and NI Councils Data

2.14 The next largest category related to concerns about breaches of procedures and conduct. Alongside alleged fraud, these two categories comprise more than one in four of all classified concerns.

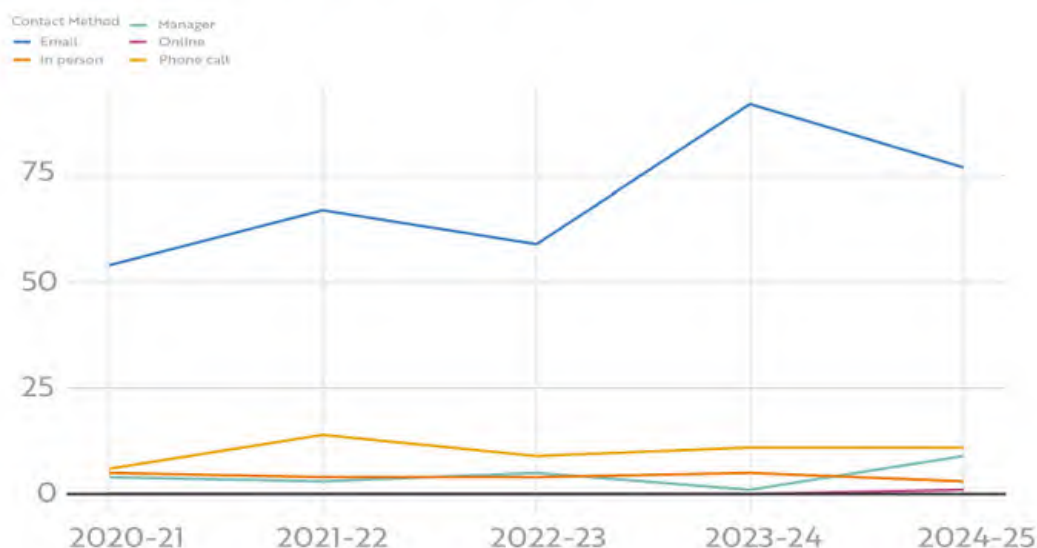
2.15 Concerns related to grants have decreased significantly in recent years. Whilst 19 and 16 were received respectively in 2020 and 2021, only two concerns were received in total over the last three years. Whilst this may relate to the ending of grants paid during the pandemic, public bodies with significant grant schemes should consider why such concerns are now not being received.

Most concerns are received by email

- 2.16** Email is the preferred method of communication when raising a concern. Among those bodies who record the method of communication, almost 80 per cent of concerns were received via email during the period 2020-2025.

Figure 6: Type of Contact Method Across The Public Sector

The majority of concerns are received via email



Note: No concerns were raised online until 2024-25 with 1 concern raised online

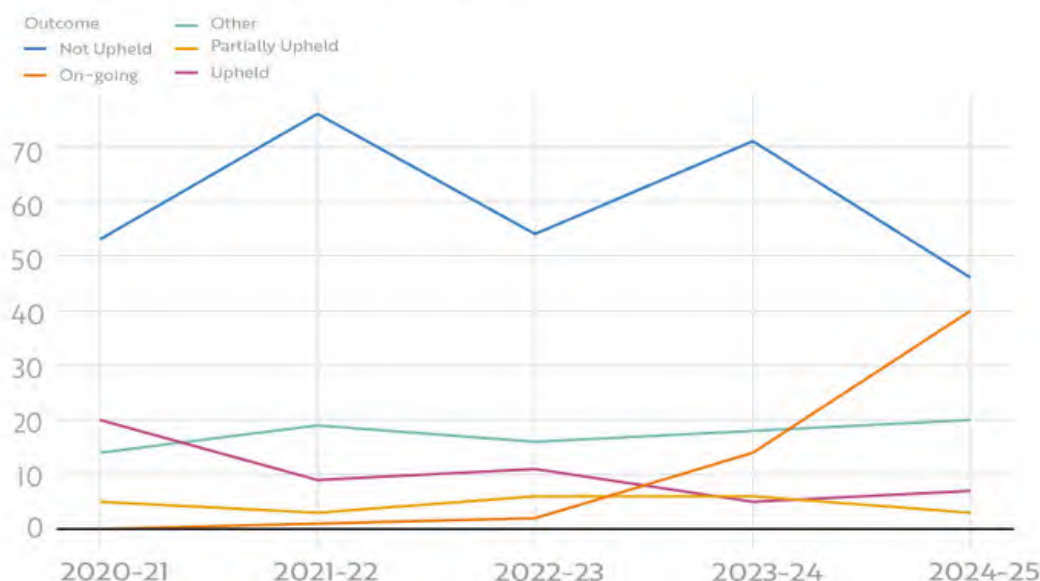
Source: NIAO based on Departmental and NI Councils Data

The majority of concerns raised with public sector bodies are not upheld

- 2.17** Over the last five years, in the case of investigations that have been completed, 300 of 519 (58 per cent) of the concerns raised, were not upheld (**Figure 7**). Over the period, only 10 per cent of concerns were upheld. In local government specifically, 11 per cent of concerns were upheld and 54 per cent were not upheld. In central government 9 per cent of concerns were upheld and 60 per cent were not upheld. Other concerns were referred to another department, reclassified or deemed to be outside the bodies' remit.

Figure 7: Outcome of Concerns Raised Across The Public Sector

The majority of concerns raised are not upheld



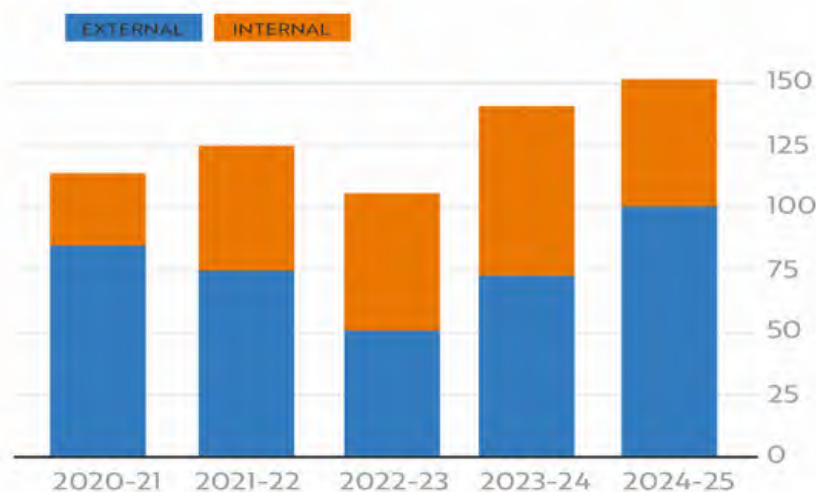
Source: NIAO based on Departmental and NI Councils Data

The majority of concerns received are external to the organisation

- 2.18** Raising concerns policies should enable both staff who work in public bodies and those external to the body to highlight areas of concern. To achieve this, the raising concern policy should be clearly available on both the intranet and the public facing internet. We found that not all organisations complied with this best practice.
- 2.19** Concerns can be raised anonymously. As a result, it will not always be possible to identify if the person who raised the concern was internal or external to the organisation. In cases where the individual has identified themselves, organisations should record whether the concern was raised internally or externally.
- 2.20** Where this information was recorded, the majority of concerns were received from external individuals in four out of the past five years (**Figure 8**). There was only one year in the past five when the majority of concerns came from individuals internal to the organisation. That year coincided with the publication of the NI Departments' Raising a Concern Policy Framework.

Figure 8: Concerns Raised Externally and Internally Across The Public Sector

In recent years the majority of concerns have been raised by individuals external to the organisation



Source: NIAO based on Departmental Data and NI Councils Data

- 2.21** Bodies should consider the origin of the concerns they receive. Where there are a limited number of concerns received internally, this may be a reflection of organisational culture and a potential indication that staff are uncomfortable raising issues.

Part Three:

The effectiveness of arrangements for raising concerns in the public sector

The effectiveness of arrangements for raising concerns in the public sector

- 3.1** As part of our work, we engaged with all central government departments and local councils in Northern Ireland. Central government departments told us that the introduction of the Raising a Concern Policy Framework had improved how concerns were handled.
- 3.2** Through this engagement, however, we also identified a number of areas in which improvements could be made in how concerns are being treated across the public sector. These broad areas include:
- The governance around raising concerns;
 - The clarity of roles and responsibilities for those involved in dealing with raising concerns;
 - How to effectively promote awareness of raising concerns; and
 - Providing training and support to those who require it.

There could be greater clarity of roles and responsibilities for those involved in dealing with raising concerns

- 3.3** Public sector organisations in Northern Ireland, including the NI Departments, have a duty to foster a culture of openness and accountability. They must ensure that effective arrangements are in place for individuals to raise concerns about things going wrong. These arrangements should protect the person raising the concern and ensure that issues are addressed promptly and appropriately.

There are a range of roles and responsibilities in relation to raising concerns

- 3.4** The roles and responsibilities for central government departments are set out in the NI Departments' Raising a Concern Policy Framework. Departments are responsible for following the 'Raising a Concern Policy Framework' and responding appropriately to concerns, correcting failures and learning lessons. This Policy Framework sets out the roles and responsibilities for Designated Officers, Accounting Officers, Nominated Review Officers and the Departmental Audit and Risk Assurance Committee.
- 3.5** Local government do not follow a raising concerns policy framework. However, it is best practice to ensure that the appropriate roles and responsibilities are in place to ensure effective processes for raising concerns.

Figure 9: Summary of Raising Concerns roles and responsibilities across the Public Sector



Source: NIAO based on NI Departments' Raising a Concern: Policy Framework; Departmental raising concerns guidance; NIAO Good Practice Guide.

- 3.6** We noted that on some occasions, organisational structures were not always appropriate for adequately dealing with raising concerns. In the weakest cases, we noted:
- a team that lacked specific skills that are necessary for adequately dealing with raising concerns;
 - a team that were isolated or lacked significant organisational support, especially from senior management;
 - a team that did not learn from best practice in other organisations;
 - concerns raised directly with managers or in business areas were not being readily shared across the organisation;
 - lessons from concerns or investigations in one area of the business were not shared across the organisation.



Recommendation 2

Organisations should undertake a review of their raising concerns team structures to ensure they have sufficient resources and skills available to manage raising concerns and promote awareness. This should consider both their capacity for considering concerns and conducting investigations and the capability of the raising concerns teams.

It is important to ensure that information on concerns is shared internally within an organisation

- 3.7** Many organisations told us that it was often challenging to differentiate whether issues raised with them were a concern, a grievance or a complaint. Whilst there will inevitably be professional judgement involved in making that decision, guidance on these distinctions is available including the NIAO updated Good Practice Guide on Raising Concerns.
- 3.8** Perhaps more importantly, organisations should ensure that the issues raised through each of these channels are considered holistically. Intelligence sharing through these key channels – raising concerns, grievances and complaints – has the potential to identify trends and specific areas of concern in organisations which may otherwise not be pinpointed. It also has the benefit of reducing misdirection and minimising delays in handling concerns.

Speak Up Champions are not operating in many departments

- 3.9** The NI Departments' Raising a Concern Policy Framework states that each department will have a Speak Up Champion. This role is an important role in ensuring bodies have a positive culture around raising concerns. They are to be responsible for raising awareness about raising concerns and "encourage a culture of curiosity and challenge within their department... consideration of how improvements made as a result of concerns raised can be publicised to ensure staff see the positive value of raising concerns."
- 3.10** During our engagement with departments, it was apparent that this did not exist in all departments. The majority of departmental policies did not refer to a Speak Up Champion. Those that did, simply stated that the role would be fulfilled by the Designated Officer.

- 3.11** The Speak Up Champion role is not operating as intended. There is additional scope to improve the culture around raising concerns and provide support to both those who want to raise a concern and those dealing with concerns raised.



Recommendation 3

The Speak Up Champion role is not operating effectively. Departments should ensure this important role is working as intended as detailed within the Framework. Other public sector organisations should also consider appointing a 'Speak Up Champion' as an important role in promoting and developing a positive culture around raising concerns.

There is a lack of training in issues associated with raising concerns

- 3.12** Clarity over roles and responsibilities is important in ensuring concerns are appropriately treated. However, for many of those involved in raising concerns, ensuring appropriate training is provided is essential.
- 3.13** Our work has found that there is a need for greater training around raising concerns. Few organisations had provided recent, dedicated training. This was especially concerning in the case of new starts, where mandatory training should be provided as part of an induction process.
- 3.14** We also found that even those staff who were Designated Officers – in charge of dealing with raising concerns in some of the largest public bodies in Northern Ireland – had received little training. Whilst some told us that they had received [basic] training when their role commenced, others had not been trained. None had reported specific recent training in relation to this role. Many organisations told us that they had difficulty sourcing specific and appropriate training.



Recommendation 4

Organisations should review the training available for all staff to improve awareness around raising concerns. Specific training for Designated Officers and those responsible for managing and handling concerns should be put in place.

Few organisations have appropriately trained investigative staff

- 3.15** A further important area where we noted there was often insufficient training was in relation to staff who undertook investigations. In some cases, we noted that the initial investigations when concerns are received are undertaken by the individual who receives the concern. These individuals are not always trained in investigative techniques.
- 3.16** Whilst this may be occasionally an appropriate method of obtaining further information, in our view there are significant potential risks associated with untrained individuals undertaking investigations. A number of organisations noted that they considered there were risks in alerting anyone involved, producing an investigation that did not meet standards or even putting the organisation at risk of legal challenge.

Awareness of how to raise concerns is essential for staff

- 3.17

It is essential that organisations prioritise an open culture where raising valid concerns is promoted and welcomed. It is also important for organisations to provide clear avenues to employees and the public to allow them to raise concerns. Many organisations felt they had provided routes to raise concerns – but not all had measured the extent to which employees were aware of how to raise concerns.
- 3.18

One organisation held ‘awareness sessions’ and ‘inform you’ sessions with their staff. These sessions highlight the raising concern policy and its practices.
- 3.19

Within the Civil Service, the NICS People Survey is a biennial staff survey conducted across the Northern Ireland Civil Service to gather insights into employee experiences, attitudes, and perceptions of their working environment. It covers a range of topics including leadership, wellbeing, inclusion, and organisational culture. Also included in the survey are questions around raising concerns.
- 3.20

Recent results have shown some encouraging trends around raising concerns. In 2025, 70 per cent of respondents stated that they know how to raise a concern under the policy. This however was a decrease from 73 per cent in 2023. In contrast, 70 per cent of respondents expressed confidence that their concern would be properly investigated – up from 64 per cent in 2023.
- 3.21

Outside of NICS, however, few organisations had considered attempting to measure staff awareness of raising concern policies or staff confidence in raising concerns practices. In our view, measurement of this type can provide management with valuable insight into the effectiveness of their raising concerns policies and practices.

Figure 11: Excerpt from 2025 NICS people survey

B56. In my department, people are encouraged to speak up when they identify a serious policy or delivery risk													
NICS 2025	DAERA	DFC	DfE	DE	DoF	DoH	Dfl	DoJ	TEO	HSENI	PPS	NICS 2023	2023-2025
61%	59%	62%	65%	47%	65%	54%	58%	63%	62%	52%	65%	59%	+2

B57. I feel able to challenge inappropriate behaviour in the workplace													
NICS 2025	DAERA	DFC	DfE	DE	DoF	DoH	Dfl	DoJ	TEO	HSENI	PPS	NICS 2023	2023-2025
64%	62%	65%	66%	59%	68%	58%	62%	62%	62%	47%	64%	61%	+3

The NICS Code of Ethics and Raising Concerns (Whistleblowing) Policy

D01. I fully understand the NICS Code of Ethics and what it means for my conduct % strongly agree / agree													
NICS 2025	DAERA	DFC	DfE	DE	DoF	DoH	Dfl	DoJ	TEO	HSENI	PPS	NICS 2023	2023-2025
89%	90%	88%	94%	89%	91%	91%	83%	89%	92%	90%	87%	88%	+1

D02. Are you aware with how to raise a concern under the Raising Concerns (Whistleblowing) Policy? % Yes, excluding 'Prefer not to say' responses													
NICS 2025	DAERA	DFC	DfE	DE	DoF	DoH	Dfi	DoJ	TEO	HSENI	PPS	NICS 2023	2023- 2025
70%	76%	64%	78%	77%	76%	75%	71%	72%	81%	69%	64%	73%	-3

D03. Are you confident that if you raised a concern under the Raising Concerns (Whistleblowing) Policy in your department, it would be investigated properly? % Yes, excluding 'Prefer not to say' responses													
NICS 2025	DAERA	DFC	DfE	DE	DoF	DoH	Dfi	DoJ	TEO	HSENI	PPS	NICS 2023	2023- 2025
70%	67%	68%	76%	63%	77%	67%	67%	69%	68%	68%	74%	64%	+6



Recommendation 5

Organisations should ensure they have mechanisms and procedures in place to regularly measure staff awareness of raising concerns such as staff surveys and act on the results.

Stronger governance could improve how organisations deal with concerns

- 3.22 Our analysis identified a number of areas where stronger governance arrangements could improve the handling of concerns and potentially result in better outcomes for both organisations and those who raise concerns.
- 3.23 Given the breadth and variety of bodies in the public sector, some degree of variance is inevitable when considering raising concerns across the whole public sector. However, our review has noted a number of areas where consistency would improve analysis and the sharing of best practice.
- 3.24 In many of these instances, we believe that enhanced central oversight and ownership of raising concerns could ensure that concerns are treated in a timely manner and appropriate follow up action is taken.
- 3.25 Oversight of all concerns raised – even at a high level – will provide a department with useful information. At a minimum level, we expect departments to ensure that ALBs have the necessary capabilities to deal with the concerns raised and to act as a source of advice if needed.



Recommendation 6

Organisations should review their procedures to ensure that the raising concerns team are appropriately sighted on all concerns raised and to enable effective central oversight and governance of how concerns are being investigated.

Audit and Risk Assurance Committees have an important role to play

- 3.26** Audit and Risk Assurance Committees have a key role to play in the governance of public bodies in Northern Ireland. Raising concerns is one important element of this. Our discussions with Designated Officers across the public sector have confirmed that in all cases, reports outlining concerns raised are taken to Audit and Risk Assurance Committee quarterly.
- 3.27** However, in some cases the role of the Audit and Risk Assurance Committee could be strengthened. Our analysis has found that the level of challenge and engagement provided by Audit and Risk Assurance Committees varied. We also found that the level of information provided to Audit and Risk Assurance Committees varied.
- 3.28** Whilst it is not the Audit and Risk Assurance Committee's job to investigate concerns, Committees should ensure that they are aware of significant cases, are aware of trends in concerns that have been received; and have evidence that concerns are being processed and treated in the correct manner. This should include ensuring that Committees are content that their organisations have the capacity and capability to investigate concerns received. In the best cases that we reviewed, Audit and Risk Assurance Committees had a non-executive member that took a special responsibility for issues around raising concerns. This was a clear signal that an organisation was open to challenge and prioritised an open and transparent approach to raising concerns.



Recommendation 1

Audit and Risk Assurance Committees should:

- Discuss raising concerns as a regular agenda item;
- Engage with the organisation's Designated Officer or equivalent;
- Be satisfied that organisations have the appropriate capacity and capability to investigate and manage concerns; and
- Seek assurance that raising concerns are treated in line with the policy.

Some cases resulting from concerns have been open for a significant period of time

- 3.29** Given concerns can be raised anonymously, it is not always possible to provide a response to those who have raised concerns. However, where possible, timely feedback to those who raise concerns is important in ensuring they feel listened to and in demonstrating there is a culture where concerns are taken seriously and investigated promptly.
- 3.30** Despite this, no organisations we spoke to have a timescale for response times. Whilst we recognise that this can be challenging to predict given the nature of investigations, organisations should ensure that there is regular communication between those who raise concerns and the body who receive them. As a minimum, bodies should establish a short timescale for acknowledgement of concerns.

- 3.31** Our review noted that there are a number of cases that have remained 'open' for a significant length of time. Bodies told us that this can be the case when investigations become complex and especially when cases are referred onwards to PSNI or PPS. However, in these instances it is essential that there are sufficient oversight mechanisms to provide a robust challenge on the progress of a case and the length of time it has taken.

Inconsistencies in recording concerns hamper comparability

- 3.32** Across both departments and councils there are significant variations in the level of information held. This includes the categories and classification of concerns received, which are not always recorded by the organisation and where they are, are not done consistently across organisations.
- 3.33** We also noted that the inclusion of ALB data varies across departments, our engagement highlighted one department is quite heavily involved with their ALBs and includes all ALB cases on their register whereas in other departments they have no involvement in the ALB cases. The Framework currently states "concerns about an ALB ought to be dealt with by the ALB; ALBs are required to comply with the Public Interest Disclosure legislation and have corresponding procedures in place. If someone raises a concern about an ALB with the department, the Designated Officer, together with the business area responsible for the sponsorship of the ALB, will decide if it is appropriate for this to be dealt with by the department."
- 3.34** Although it is up to the Designated Officer to decide the appropriate course of action, a consistent treatment or recording of concerns raised with ALBs would be one step to improve comparability.
- 3.35** Alongside data, we noted variation in how departments and ALBs engaged around raising concerns. Whilst variation in treatment of ALBs can be appropriate, in some cases we found that the relationships between departments and ALBs around raising concerns were not being determined by the level of assessed risk or an assessment of appropriate autonomy. At a minimum, engagement with ALBs should be guided by open and honest communication including a mutual sharing of experience around raising concerns. A department's approach to its ALB around raising concerns should be outlined in an agreed partnership arrangement.

Part Four:

The barriers to raising concerns in the public sector

The barriers to raising concerns in the public sector

- 4.1 Encouraging individuals to raise concerns has a number of organisational benefits, including a more engaged workforce and management finding out about serious issues at an early stage. As a result, it is vital that all barriers to raising concerns are tackled to ensure that staff or the public are comfortable in highlighting issues.
- 4.2 Whilst policies and procedures, and the correct implementation of them, are a vital element of preventing barriers, policies in themselves are not enough. People have to feel confident in raising concerns and feel like it is worthwhile to do so. They should be confident that they will not be disadvantaged and also that action will be taken. To create this, organisations must focus on promoting a positive culture around raising concerns.

No public bodies thought there were significant barriers in place to raising concerns

- 4.3 During our engagement, none of those responsible for raising concerns in public bodies highlighted any significant barriers that they felt were preventing people speaking up. However, a number of public bodies had received very few concerns over the five-year period that we analysed. It is essential that organisations consider barriers – real and perceived – that might be preventing people from raising concerns.
- 4.4 Organisations might consider potential barriers, identified as four broad categories that can hinder raising concerns. This framework can allow organisations to consider different types of barriers which will assist in identifying potential areas for focus and improvement.

Figure 12



Source: General Dental Council

Cultural and Systemic barriers to raising concerns

- 4.5** There is a crucial relationship between raising concerns and culture. Having an open and honest culture is key to enabling staff and others to feel comfortable in raising concerns. However, the outcome of prominent cases has demonstrated that this does not exist in all public sector organisations and for many there is still stigma attached to raising concerns.
- 4.6** Culture is about how people behave on a daily basis. Behaviour is based on attitudes, values and beliefs, and can often be difficult to change these with 'light touch' initiatives.
- 4.7** A strong raising concerns culture requires:
- Raising awareness of wrongdoing, fraud and fraud risks on a regular basis. There needs to be regular communication and messaging across the organisation.
 - The alignment of policy, values and behaviour. Organisations should not say one thing and then do another. A raising concerns policy may state that the organisation has a zero tolerance of wrongdoing or fraud, yet unacceptable behaviour within the organisation may be permitted to persist or not effectively addressed. This undermines the stated values as set out in the policy.
 - Effective arrangements for raising concerns. Staff need to know that if they speak up, the information they provide will be listened to and acted on appropriately. Effective arrangements will encourage staff to raise concerns and reflect an open healthy culture.
 - Sharing of 'good news stories'. Organisations should publicise examples (via their intranet) of concerns which have been raised and which have resulted in an issue being addressed or averted. Examples should be anonymised and maintain the confidentiality of the person who raised the issue.
- 4.8** Where there is no open or honest culture, organisations typically may have:
- Management who do not engage with and listen to staff;
 - No designated speak up champion;
 - No effective training provided on raising concerns;
 - A fear of repercussions for raising a concern;
 - Cultural norms where poor practice can be normalised;
 - A fear that confidentiality won't be kept; and
 - A culture driven by fear or moral conflict.
- 4.9** Addressing these cultural and systemic barriers is challenging and often requires long term organisational change aimed at promoting an open and positive culture around raising concerns. Crucially, much of this can come from senior leadership (see **Figure 12**).



Raising Concerns – Best Practice Example

Example One

Strong and visible leadership is required to create a positive culture around raising concerns



We noted the level of 'buy in' from senior leadership varied between organisations.

In the best practice examples we saw, senior leadership had a high level of buy in and were committed to promoting a positive culture around raising concerns. In one organisation the Chief Executive was themselves a visible promotor of raising concerns, actively engaging with staff of all levels and attending different geographical premises and offices in the organisation's estate. During these engagements, the Chief Executive clearly outlined that they themselves were willing to receive concerns raised directly to them. In contrast, in other organisations, it was noted that the Chief Executives had never actively engaged with staff around raising concerns or even used group communication to raise awareness. In instances, there was no widespread buy-in and support from senior staff.

4.10 There are a number of enablers of positive and productive cultures. In the strongest organisations, they clearly demonstrate:

- Visible leadership and trust, ensuring a culture of openness in the organisation and in teams;
- Open, sharing and supportive teams with no fear of retribution;
- Promoting a 'no blame' culture;
- Staff who feel valued by their employer;
- Sharing stories on what action was taken when a concern is raised can create confidence in senior management and demonstrate that things do change when concerns are raised; and
- Managers who can create and facilitate trust amongst groups and teams.

4.11 Tone from the top is crucial in ensuring buy in from staff and a culture where people feel safe enough to raise concerns. In promoting this, leaders must actively engage and show their commitment to raising concerns and listening to staff. This will contribute to creating a feeling of psychological safety and the 'freedom to speak up'. Learning should be embedded in day-to-day culture with speaking up becoming the norm.



Recommendation 7

Organisations create and nurture a positive raising concern culture. This should be led by senior leadership who have an important role in promoting and fostering a positive raising concern culture throughout the organisation. Organisations should review their strategies for promoting a positive raising concern culture, ensuring they provide a clear focus on all staff groups. This should include those geographically dispersed and those in insecure employment. This includes ensuring that all employees have a clear understanding of the relevant policy and procedures and ensuring that any potential barriers that may discourage individuals from speaking up – whether that be cultural, procedural or interpersonal – are removed.

Workplace barriers to raising concerns

- 4.12** Research completed by the General Dental Council suggests that individuals act differently, in terms of raising concerns, in different settings or where the culture and professional relationships are different. Much of this can be driven by the structure of individual organisations.
- 4.13** In small organisations, individuals can be less likely to raise concerns as there is often less perceived scope for the individual to remain anonymous, there are fewer peers with whom to discuss issues and there is less likely to be a management structure providing an internal route for raising concerns.
- 4.14** In larger organisations, senior managers may be less approachable, and there is a feeling that the organisation is too big and powerful to challenge. In hierarchical structures with a lack of open and transparent processes individuals can be less likely to raise concerns than those working within flatter management structures.
- 4.15** A number of workplace barriers can arise in organisations, including:
- An 'Us vs Them' mentality can exist amongst the workforce, potentially creating divisions between staff groups.
 - Personality traits of management or other staff groups are not always conducive to creating workplace cultures with the required openness and transparency.
 - Those groups in insecure employment, such as seasonal, part time or agency workers, can face additional challenges in raising concerns. Often these staff do not feel as much 'a part of the team' or may have less of a vested interest in making sure things are done correctly. Conversely an agency worker may feel more freedom to raise concerns as they are less attached to the employer.
 - There can be a lack of continuous professional development and encouragement for staff to maintain CPD and ensure they are staying up to date with proper working practices.
 - Limited awareness and training – employees may not be aware of their rights under raising concern legislation or may lack training on how to raise concerns appropriately.
- 4.16** There are a number of enablers which can help in overcoming workplace barriers. These largely focus on promoting a positive culture of awareness and ensuring staff see value in raising concerns. They include:
- Removing hierarchal structures within organisations;
 - Ensuring that staff at all levels have access to mandatory training on raising concerns;
 - Making raising concerns and speaking up part of the day-to-day conversation within organisations to remove stigma and ensure staff are regularly reminded of guidance;
 - Emphasise a learning culture where concerns are seen as an opportunity to develop; and
 - Ensuring staff feel valued and that they know their contribution is important.



Raising Concerns – Best Practice Example

Example Two

Organisations ensure that all staff groups are included in awareness around raising concerns



In the best practice examples we saw, organisations were mindful of the fact that those workers in outstations (eg waste depots, road workers) potentially faced barriers when raising concerns and admitted that the culture could be different in these environments. Staff with limited access to laptop or desktop computers are at risk of not having easy access to the policy or always knowing where to find it. One organisation countered these challenges by having an app on staff phones which gave all staff access to the intranet and therefore all policies and procedures. In other organisations, specific awareness sessions and roadshows were held by senior management to ensure all staff were aware of the policy. These organisations told us that they felt there was no variance in the number of concerns received from different areas of the workforce.

Personal barriers to raising concerns

- 4.17** In the past, some of those who have raised concerns have outlined the personal toll that this has taken on them. This can include mental stress; career and financial consequences; and fear of victimisation. As such, raising concerns can be difficult and challenging for individuals. These personal barriers include:
- A lack of trust in the organisations' arrangements;
 - A lack of belief that anything will be done with the concerns that are raised;
 - Fears of the personal impact – retaliation from employers, a lack of future career progression, the burden of emotional stress;
 - Being unsure what to do or say;
 - A lack of confidence or a lack of experience in the area;
 - Personal doubts over the validity of the concern to be raised; and
 - A feeling of loyalty to colleagues who may be the subject of concerns.
- 4.18** It is also important to consider that personal barriers will impact different staff groups in different ways. Even in instances where organisations appear to have high overall levels of awareness and engagement, this may hide issues within particular staff groupings.
- 4.19** Recent research completed by PROTECT has highlighted the potential impact on differing age groups (**Figure 13**). This suggests that those early in their careers, who are less established, are less likely to raise concerns than those later on in their careers. The research also showed there was a variation on how individuals felt raising concern would impact their job security or career progression depending on the age group they are in.

Figure 13: Barriers that impact particular age groups – PROTECT



Barriers that impacted particular age groups

The survey data and the focus group research highlighted barriers which were particular to different generations.

- For Millennials (35-44 year-olds), damage to mental health was a key concern (37%), more than any other age group.
- The youngest age group (18-24 year-olds) were much more concerned about risking other peoples' jobs than the other age groups – 34% of 18-24 year olds compared to 17% of the oldest age group (55+).
- The youngest age group also had the highest proportion of those who would not report a concern, "thinking that someone else should be the one reporting it instead" – 16% compared to 7% of all age groups combined (and significantly higher than the 3% of the 45 to 54 year-olds).

Source: PROTECT Attitudes to Whistleblowing report 25-06 Report – Attitudes to Whistleblowing)

4.20 The research concluded that:

"Unsurprisingly job security and treatment at work were the dominant factors for most people: when the age groups were combined, 44 per cent identified fear of job loss as the biggest barrier to raising concerns. But we saw a decline in concern over damage to career as people got older – with 40% of 18-24s selecting this compared to 20% of the 55+ group." (PROTECT Attitudes to Whistleblowing report 25-06 Report – Attitudes to Whistleblowing)

4.21 To counter personal barriers to raising concerns, certain enablers can be introduced or strengthened. These enablers should focus on creating a supportive environment and empowering individuals to speak up confidently and safely. Key enablers to counter personal barriers include:

- Organisations and managers cultivating a feeling of psychological safety in teams and within an organisation;
- Organisations creating an open and honest culture that values the contribution of all individuals;
- Individuals focusing on their ethical and professional duty;
- A clear policy and procedure that is accessible and open to all;
- Clear evidence that concerns are taken seriously and given due consideration;
- A zero-tolerance approach to any reprisals or detriment; and
- Unambiguous assurances on confidentiality.



Raising Concerns – Best Practice Example

Example Three

Organisations consider the experience of those who have used the system



Strong policies and processes are essential to create a strong culture around raising concerns. However, it is equally important to ensure that the operation of these policies meets best practice. In the best cases, organisations sought feedback from those who had used the system about potential areas for improvement. Whilst this can be challenging given the nature of raising concerns, feedback can provide valuable insight from those who have lived and breathed the system.

An alternative means of considering the personal challenges for those who might raise concerns is to take a 'mystery shopper' approach. This involved submitting a concern through the system and noting the experience of raising a concern, alongside the level of engagement and feedback received.

Process barriers to raising concerns

- 4.22** These relate to the barrier of not being aware of or understanding the organisation's process. If internal procedures are perceived as ineffective, biased, or lacking confidentiality, individuals may avoid using them. Likewise, if policies are overly complex, poorly communicated, or not easily accessible, it will discourage people from raising concerns. Poor policies can also lead to confusion about what constitutes a valid concern, how to report it, and what protections are in place. A lack of transparency in how concerns are handled can further erode trust.
- 4.23** Typical process barriers can include:
- Staff who are unaware of the raising concern policies or where to find them;
 - A lack of knowledge or understanding around who to raise concerns with and what will happen once they are raised;
 - A lack of access to impartial advice;
 - A lack of trust in the system or processes; and
 - An unnecessarily complex or bureaucratic process.
- 4.24** We identified a number of process barriers. These included organisations who either did not have a clear policy or who had a policy that was not easily accessible by those who needed it – some were only available on internal intranet sites, while others were not available on websites at all. In one organisation the policy was only available externally on request from the raising concern champion.
- 4.25** Another barrier was the significant gap in staff training related to raising concerns. This impacts on the understanding of the relevant policies and even recognising what might constitute a concern. In many instances, training was not provided to all Designated Officers nor was it mandatory for all staff. Some Designated Officers have not received any training related to raising concerns at all.

4.26 Many organisations highlighted to us a lack of clarity around the distinction between a grievance and a concern. To address this, all concerns should be actively encouraged and then triaged by a Designated Officer. Consistency in the triaging of raising concerns across the public sector is essential to ensure fairness and transparency.

4.27 There are a number of potential enablers which can be used to help break down process barriers. These include;

- Regular communication on speaking up for all staff;
- Targeted and regular training, specific to the organisation;
- A clear statement on the desired culture around raising concerns which is communicated to staff; and
- Policies, procedures and regulation which build a robust process that encourages raising concerns and are regularly reviewed.



Raising Concerns – Best Practice Example

Example Four

Monitoring staff engagement with a new policy



A best practice example we noted was one organisation that published their updated raising concern policy. This organisation required all staff members to 'accept' the policy and they actively monitored who had taken the time to read the policy. In another example of good practice, one organisation had mandatory e-learning that all staff must complete. The training was monitored for completion.

Conclusion

4.28 Raising concerns is a vital part of maintaining integrity, safety, and accountability within any organisation. However, as noted above individuals often face a range of barriers that inhibit this behaviour. Personal barriers, such as fear of retaliation or lack of confidence, are compounded by workplace dynamics like unsupportive leadership or unclear hierarchies. Process-related barriers, including complex or inaccessible reporting mechanisms, further discourage speaking up. Additionally, cultural barriers, whether rooted in societal norms or organisational values, can normalise silence and discourage dissent.

4.29 To overcome these barriers, organisations must actively foster psychological safety, implement clear and trusted processes, promote inclusive and ethical cultures, and empower individuals through training and support. By addressing these barriers, workplaces can create an environment where raising concerns is not only accepted but encouraged – leading to stronger governance, better decision-making, and a positive organisational culture.

NIAO Reports 2025 and 2026

Title	Date Published
Ambulance Handovers	11 March 2025
Homelessness in Northern Ireland	25 March 2025
Health and Social Care Imaging Services	31 March 2025
Effective Audit and Risk Assurance Committees – A Good Practice Guide	31 March 2025
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17 April 2026

Dear Marie

Code of Audit Practice and Statement of Responsibilities

Code of Audit Practice

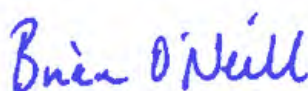
This newly updated [Code of Audit Practice \(2026\)](#) sets out the framework for auditing Local Government bodies in Northern Ireland for the next five years. The Code was approved by the NI Assembly on 15 April 2026 and comes into effect from this date. The Code is applicable to the audit of all Northern Ireland local government bodies' financial statements from the financial year 2025-26 onwards.

Statement of Responsibilities

A [Statement of responsibilities of Local Government Auditor and Local Government Bodies](#) was also issued by the Local Government Auditor on 15 April 2026 and is aligned to the Code of Audit Practice. This Statement should be read in conjunction with the current Code of Audit Practice. This Statement serves as the formal terms of engagement between the Local Government Auditor and local government bodies. It summarises the responsibilities of the Local Government Auditor and local government bodies and what is expected of both parties.

I'd be grateful if you could please bring this to the attention of your Finance staff and also the Council's Audit and Risk Assurance Committee.

Yours sincerely,



Brian O'Neill
Local Government Auditor



Code of Audit Practice 2026

In relation to the functions of the Local Government Auditor in the audit of Local Government Bodies in Northern Ireland

**Report by the Local
Government Auditor**

Published
April 2026

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In relation to the functions of the Local Government Auditor in the audit of Local Government Bodies in Northern Ireland

Laid before the Northern Ireland Assembly under Article 5(7) of the Local Government (Northern Ireland) Order 2005 by the Department for Communities on 24 February 2026 and approved by a resolution of the Assembly on 14 April 2026.

Published April 2026

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Preface

The Local Government Auditor is responsible for preparing a Code of Audit Practice (the Code) which sets out the framework for auditing Local Government bodies in Northern Ireland. This newly updated Code of Audit Practice will be in place for the next five years.

The Code of Audit Practice continues to be a principles-based approach derived from legal requirements and the current professional international auditing standards and professional practices in operation at this time. Should there be any subsequent changes to legislation affecting the duties of the Local Government Auditor, the implications for this Code will be considered and revised if necessary. In particular, I am aware of the NI Assembly's governance review in 2022, which recommended a number of changes to public sector audit in Northern Ireland including the role of the Local Government Auditor, which will require legislative changes.

Public sector audit is carried out in the public interest and therefore the scope of public sector audit is wider than that of the private sector. It is essential for holding public bodies and representatives to account for their spending and stewardship of public money. It also makes an important contribution to the corporate governance mechanisms in place designed to deliver public services which are in the public interest.

The Local Government Auditor will continue to seek opportunities to carry out comparative and other studies on the local government sector and to publicly report the findings of this work over the next five years. In addition, the Local Government Auditor will continue to seek to identify and report on examples of good practice that may be applied to local government organisations. Many of the reports published by the Comptroller and Auditor General include recommendations which are also applicable to local government. As central and local government continue to work closely together, the Local Government Auditor may choose to report on public spend in conjunction with the Comptroller and Auditor General.

The principles set out in this Code will support the Local Government Auditor to meet statutory obligations and will ensure that auditors' contributions are maximised to improve local government financial accountability, performance and transparency.

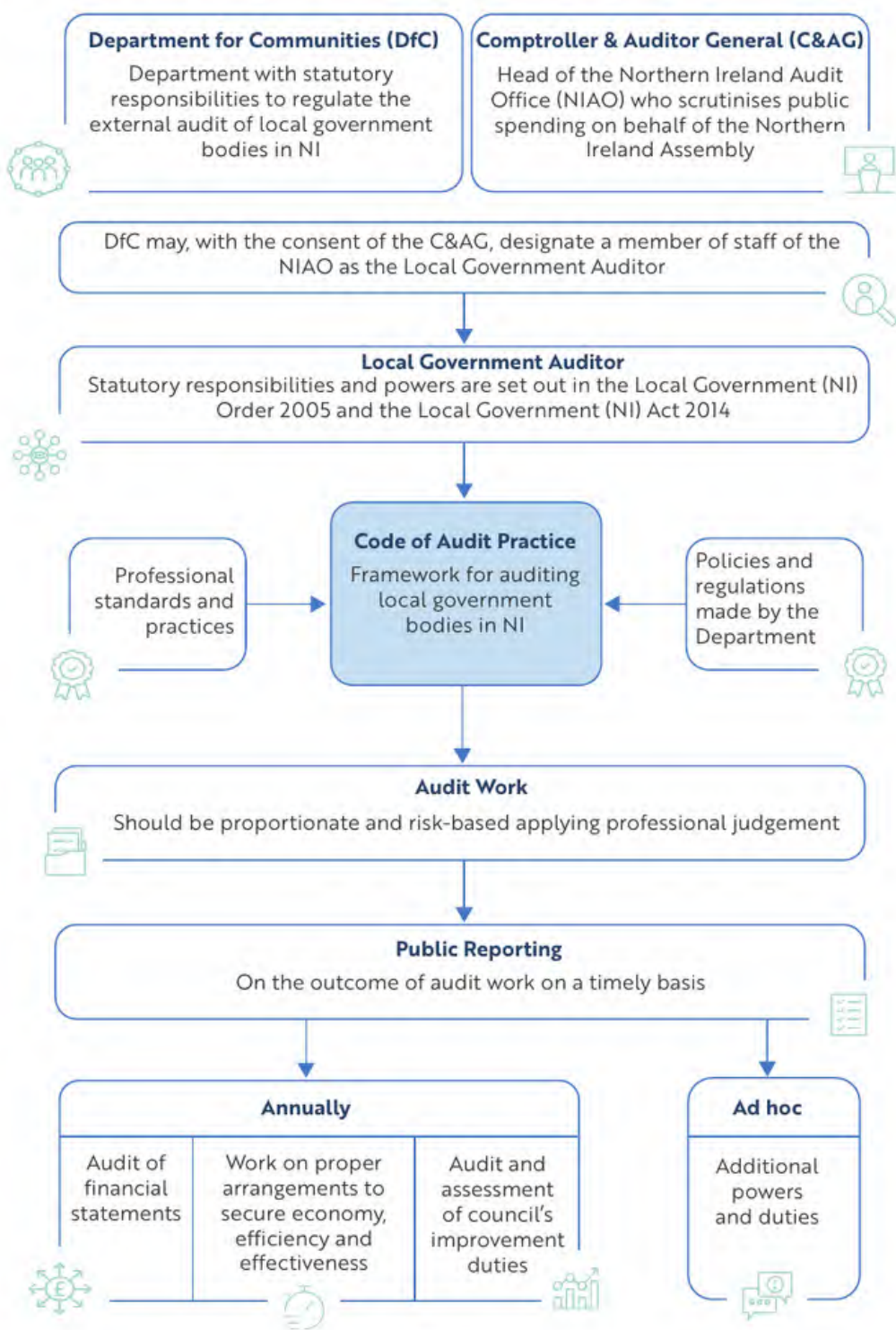


Brian O'Neill
Local Government Auditor

Background

The Code of Audit Practice (the Code) sits at the centre of the arrangements for public audit of Local Government in Northern Ireland (NI). This is illustrated below. The Code reflects the legal requirements for local government audit. It also reflects the professional and ethical standards with which auditors must comply and covers the wider scope of public audit compared to the private sector.

Arrangements for the audit of local government bodies in Northern Ireland



Independent appointment of the Local Government Auditor

The Local Government (Northern Ireland) Order 2005 (the Order) provides that the Department for Communities may, with the consent of the Comptroller and Auditor General (C&AG), designate a member of staff of the Northern Ireland Audit Office (the NIAO) as the Local Government Auditor. Once designated, this Auditor carries out statutory responsibilities, and exercises their professional judgement, independently of the Department and the C&AG.

The roles of the Department, Comptroller and Auditor General, and the Northern Ireland Audit Office

The Department with regulatory responsibility (the Department) is a central government department with statutory responsibilities to regulate the external audit of local government bodies in Northern Ireland – currently the Department for Communities.

The C&AG is an Officer of the Northern Ireland Assembly to which they report the results of their work. The C&AG is head of the NIAO who supports in the delivery of their functions, including the external audit of central government bodies in Northern Ireland.

Whilst the designated Local Government Auditor is independent and has responsibility for the functions to which this Code relates, operationally much of the work is delegated to staff within NIAO. Additionally, NIAO has in place contractual arrangements with some private audit firms to assist with this audit work.

Consequently, in this Code the use of the terms ‘auditor’ and ‘auditors’ apply collectively to:

- the Local Government Auditor;
- employees of NIAO; and
- any persons contracted to provide audit services to NIAO.

NIAO has established arrangements for the training and development of audit staff, the provision of advice and support on technical matters and regulating the quality of audit work.

The role of the Local Government Auditor

The Local Government Auditor has a statutory responsibility to give an independent opinion on local government bodies’ financial statements, referred to in legislation as the ‘statement of accounts’. The annual audit must also include a review and report on aspects of the arrangements put in place by local government bodies to ensure the proper conduct of its financial affairs, management of its performance and use of its resources.

The external audit for the Northern Ireland local government sector has three distinct features:

- The Local Government Auditor is appointed independently from the bodies being audited and is a member of staff from NIAO.

- The Local Government Auditor's work covers not only the audit of financial statements but also includes aspects of corporate governance, arrangements to secure the economic, efficient and effective use of resources, performance improvement, value for money studies and grant certification.
- The Local Government Auditor may report aspects of the work to the public and other key stakeholders.

These features are consistent with the 'principles of public audit' as defined by the Public Audit Forum which comprises all the national audit agencies in the United Kingdom (UK).

Statutory responsibilities and powers of the Local Government Auditor

The statutory responsibilities and powers of the designated Local Government Auditor relating to local government bodies are set out in the Order and the Local Government (Northern Ireland) Act 2014 (the Act). These are summarised in **Schedule 1**.

The Local Government Auditor issues a Statement of responsibilities of Local Government Auditor and Local Government Bodies which aligns to this Code and serves as the formal terms of engagement between the Local Government Auditor and local government bodies. It summarises where the different responsibilities of the Local Government Auditor and of the local government bodies begin and end, and what is expected of both parties.

In discharging the Local Government Auditor's specific statutory responsibilities and powers, auditors are required to carry out their work in accordance with this Code of Audit Practice.

There are three main strands of work undertaken each year:

- the audit of the financial statements of all local government bodies (**Chapter Two**);
- a review of proper arrangements in place to secure economy, efficiency and effectiveness in the use of resources of all local government bodies (**Chapter Three**); and
- to determine and report on whether a council has met its duties for performance improvement and whether a council is likely to secure continuous improvement in the exercise of its functions (**Chapter Four**).

There are a number of additional powers and duties available to the Local Government Auditor when certain circumstances permit, and these are outlined in more detail in **Chapter Six**.

The Code of Audit Practice

Legislation requires the Local Government Auditor to prepare, and keep under review, a Code of Audit Practice (the Code) which prescribes the way in which the functions under that legislation are to be carried out and embodies, "what appears to the Local Government Auditor to be the best professional practice with respect to the standards, procedures and techniques to be adopted by the Local Government Auditor".

The Code must be read in conjunction with any policies or regulations made by the Department regarding the preparation of accounts and the audit of local government bodies.

The Local Government Auditor is committed to keeping the Code up to date to reflect changes in the operating environment of audited bodies and statutory legislation, as well as auditing standards and practices. The Code may be amended where appropriate, in the light of practical experience.

The Code must be approved by a resolution of the Northern Ireland Assembly at intervals of not more than five years. In the intervening period, the Code may be amended by the Local Government Auditor in consultation with councils and other appropriate bodies and persons.

The Local Government Auditor's approach

This revised Code relates to the audits of all local government bodies in Northern Ireland and a list of these bodies is given in **Schedule 2**. In line with other UK regions, a principles-based, rather than a rules-based framework has been adopted. This framework enables the Local Government Auditor to:

- prepare a concise, high level code applicable to the audit of all local government bodies within the local government audit model established by legislation;
- provide a clear methodology that will fulfil statutory duties;
- ensure the Code does not quickly become out of date as the regulatory environment continues to evolve; and
- adopt a flexible and responsive approach to sector developments and to the specific circumstances at each local government body.

The scope of work required to perform a good quality audit may vary in response to the individual circumstances of each local government body. Although auditors should discuss the audit scope with the audited body, the audit coverage will be a matter for the auditors' independent, professional judgement and must be consistent with International Standards on Auditing.

The successful delivery of an audit under the Code is dependent upon the audited body meeting its statutory responsibilities to provide the auditor with the facilities and information the Local Government Auditor reasonably requires for the purposes of fulfilling functions, in a timely manner and to an appropriate standard.

Chapter One:

Status of the Code, application and general principles

- 1.1 This chapter covers the status of the Code, provides details on its application and sets out principles which should underpin the conduct and work of the auditor in discharging their statutory duties.

Status of the Code

- 1.2 The Local Government Auditor is required to prepare the Code under Article 5(3) of the Local Government Order 2005 (the Order) and to lay it before the Northern Ireland Assembly for approval.
- 1.3 The Code was laid before the Northern Ireland Assembly on 24 February 2026 and approved by a resolution of the Assembly on 14 April 2026. The Code comes into effect from 15 April 2026. It replaces the Code that had been in effect from April 2021.
- 1.4 The Code is applicable to the audit of all Northern Ireland local government bodies' financial statements from the financial year 2025-26 onwards and until the Code is replaced.
- 1.5 The Code also applies to the audit and assessment of councils' performance improvement duties established under the Local Government Act (Northern Ireland) 2014 (the Act).

Application of the Code

- 1.6 The Code prescribes the way in which the Local Government Auditor should carry out statutory functions. The Code applies to the audit of relevant bodies as set out in **Schedule 2**.
- 1.7 As with any code that attempts to cover a wide variety of circumstances, the application of the Code in any particular case will depend on specific circumstances, relevant supplementary guidance, policies or directions made by the Department and the Local Government Auditor's assessment of what is reasonable and appropriate in those circumstances. All the provisions of the Code are to be read and applied with that necessary qualification.
- 1.8 This Code cannot guarantee the quality of judgements made by the auditor nor prevent significant failure or wrongdoing by a local government body. Indeed, it is the responsibility of local government bodies to have in place effective governance, financial management and internal control arrangements. It is the responsibility of auditors to apply professional standards in terms of both the ethical conduct of the audit and the quality of the audit work performed.

Principles

- 1.9** The Code takes as its starting point general principles of public audit shared across the UK: Wider scope of public audit; Independence of auditors; and Public reporting of audit findings, and then builds on them as set out below.

Code of Audit Practice principles of public audit



Wider scope of public audit

- 1.10** The audit of a public sector organisation is wider in scope than that of a private sector body. Additional accountability and scrutiny is attached to the use of public money and the conduct of local government business. As a result, the scope of external audit is extended to not only consider and report on the truth and fairness of the financial statements of local government bodies, but also on aspects of the stewardship of public funds including:
- the arrangements in place for securing economy, efficiency and effectiveness in the use of resources;
 - the arrangements in place to secure continuous performance improvement in the exercise of a council's functions; and
 - to report on matters that are in the public interest.

- 1.11** The Local Government Auditor does not act as a substitute for the audited body's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for and used economically, efficiently and effectively.
- 1.12** Auditors should, however, ensure that arrangements are open and transparent and recognise their responsibilities to local government bodies and to local taxpayers. The audit should add value to the local government body through applying the highest professional standards to audit work and publicly reporting on audit recommendations and areas of good practice.

Cooperation

- 1.13** Local government bodies can operate, commission and deliver services in a range of partnerships and other forms of joint working or contracts with other public, private or third sector bodies. In meeting the statutory duties the Local Government Auditor should consider how best to obtain assurance over such arrangements, working effectively with other auditors and organisations where appropriate.
- 1.14** Auditors should build effective coordination arrangements with internal audit, using the work of internal audit where, in the auditor's judgement and in line with professional standards, it is considered appropriate.
- 1.15** Auditors should adopt an integrated approach where the knowledge gathered and work carried out, in support of each of the Local Government Auditor's statutory and reporting obligations, informs the overall judgments and conclusions reached.
- 1.16** The legislation allows the Local Government Auditor to access documents held by third parties in carrying out statutory duties, including work on comparative and other studies or investigations directed by the Department. However, an auditor's access will be limited to the papers and records which relate to the local government body and not to the general business of the third party.
- 1.17** Where access to a third party is required, the auditor will liaise with the relevant local government body in advance, explaining the purpose and scope of the intended work and agreeing an effective coordination approach with the third party.
- 1.18** The auditor should ensure that audit teams comply with statutory and other relevant requirements relating to the security, transfer, holding, disclosure and disposal of information, particularly personal information received or obtained during the course of their audit work.

Proportionality and professionalism

- 1.19** Auditors must carry out their work in compliance with the requirements of the Code which itself requires compliance with international and national standards, where relevant, issued by a relevant regulatory body, such as the Financial Reporting Council. The auditor's work should be:

- **Risk-based** - Auditors should apply their professional judgement to tailor their work to the circumstances in place at the audited body and the assessed audit risks;
- **Proportionate** - Whilst this applies to all audited bodies, it is particularly relevant for smaller local government bodies where expenditure is low and systems are non-complex;
- Designed to meet the Local Government Auditor's statutory responsibilities;
- Conducted economically, efficiently, effectively and in as timely a way as possible; and
- Sufficiently transparent, considering the legal and professional framework the auditor operates within, so that audited bodies understand the purpose, scope and nature of the audit work being undertaken.

1.20 There may be circumstances in which it appears to the auditor that aspects of the Code need to be applied in a certain way in order to meet the specific circumstances of certain bodies. For example, smaller local government bodies may have a limited range of activities and relatively small amounts of public money that they control. In these circumstances, auditors will apply their professional judgement.

1.21 Whilst auditors are required to undertake certain duties and must obtain information and explanations to provide evidence of meeting these responsibilities, they are not expected to review all aspects of an audited body's arrangements, system or records.

Independence, integrity and objectivity

1.22 Auditors must carry out their work with integrity and objectivity to underpin and safeguard their independence at all times. Auditors also need to comply with the ethical standards established by the Financial Reporting Council and relevant professional institutions or statutory guidance. The Local Government Auditor will report in public and make recommendations on findings without being influenced by any other parties.

1.23 Auditors exercise their professional judgement and act independently of both the Department and the audited body. Auditors must be, and should be seen to be, impartial and independent. A lack of independence creates audit risk as it may mean that the auditor is unduly influenced, or may be seen to be unduly influenced, in their decision-making and professional judgement. Auditors need to consider threats to independence. Accordingly, they should not carry out any other work for an audited body, if that work would impair their independence in carrying out any of the Local Government Auditor's statutory duties, or might reasonably be perceived as doing so. Auditors must remain independent when responding to requests for advice from audited bodies, ensuring they do not compromise the Local Government Auditor's ability to report on a matter or to apply statutory functions.

Professional scepticism

- 1.24** In carrying out their work, the auditor's attitude should be characterised by professional scepticism and professional judgement. Professional scepticism means maintaining professional distance, remaining open-minded and having an alert and questioning attitude when assessing the sufficiency and appropriateness of evidence obtained throughout the audit. Auditors should obtain and document such information and explanations as they consider necessary to provide sufficient, appropriate evidence in support of the Local Government Auditor's judgements. Auditors should meet the requirements of the legislation, the Code and, where applicable, professional standards.

Public reporting

- 1.25** The Local Government Auditor has a range of means available, as set out in relevant legislation, whereby findings may be reported publicly. The Local Government Auditor should be able to report on a timely basis without fear or favour, using professional judgement on the most appropriate and effective means of reporting.
- 1.26** The auditor should use judgement in deciding the most appropriate and effective means of reporting. Auditors should adopt a constructive and positive approach to their work.
- 1.27** In making recommendations the auditor should set out clearly the judgements made and the evidence on which such judgements were based, explain the impact on the audited body and the actions the body should take in response. To support and encourage worthwhile change, auditors should also consider carefully the practical and resource implications for the audited body when framing recommendations.

Appropriate skills

- 1.28** To undertake audits effectively in accordance with these principles, the auditor should ensure they have the necessary skills and knowledge to discharge their functions effectively and have arrangements in place to ensure that audit teams have sufficient knowledge of the local government financial reporting, regulatory and legislative frameworks.

Audit quality

- 1.29** The Local Government Auditor should obtain assurance that audits meet the highest professional standards on quality control. Comprehensive audit quality arrangements apply to all audit work.
- 1.30** In line with the requirements of the Financial Reporting Council's International Standard on Quality Management (ISQM1), NIAO has established arrangements for the training and development of audit staff, the provision of advice and support on technical matters and regulating the quality of audit work. An evaluation of the system of quality management is undertaken at least annually.

Chapter Two:

Audit of the financial statements

- 2.1** The statutory responsibilities for the Local Government Auditor's audit of the financial statements of Northern Ireland local government bodies are summarised in **Schedule 1: The Local Government Auditor's statutory responsibilities**.

Responsibilities of the audited body

- 2.2** The specific responsibilities of audited bodies regarding the production and reporting of financial statements and other information are set out in relevant legislation, regulations, accounting frameworks and Departmental policy circulars. All audited bodies are expected to have effective corporate governance arrangements in place to deliver their objectives. The publication of the financial statements is an essential means by which an audited body accounts for its stewardship and use of public money at its disposal.
- 2.3** The precise form and content of the audited body's financial statements, and any additional schedules or returns for consolidation purposes, should reflect the requirements of the relevant accounting and reporting framework in place and any additional guidance issued in support of the accounting and reporting framework as directed by the Department.
- 2.4** The audited body may also be required to prepare a return to facilitate the preparation of HM Treasury's Whole of Government Accounts.

Responsibilities of the Local Government Auditor

- 2.5** To meet the duties in respect of the audit of the financial statements, auditors should comply with auditing standards currently in force in the United Kingdom, as amended from time to time, having regard to any other relevant guidance and advice issued by the Financial Reporting Council, including Ethical Standards.
- 2.6** Auditors should undertake work to support the provision of the Local Government Auditor's audit report to the audited body. In respect of the audit of the financial statements, the Local Government Auditor's report should include the following components:

Opinion on the audited body's financial statements

- whether the financial statements give a true and fair view of the financial position of the audited body and its income and expenditure for the year in question; and
- whether the financial statements have been prepared properly in accordance with the relevant accounting and reporting framework as set out in legislation, applicable accounting standards or other Departmental direction.

Opinion on other matters

- whether other information published together with the audited financial statements is consistent with the financial statements; and
- where required, whether the part of the remuneration report to be audited has been properly prepared in accordance with the relevant accounting and reporting framework.

Conclusions relating to going concern

- whether the going concern basis of accounting in the preparation of the financial statements is appropriate; and
- whether any identified material uncertainties, relating to events or conditions that individually or collectively, have been disclosed in the financial statements that may cast significant doubt over the body's ability to continue to adopt the going concern basis.

Opinion which will be reported by exception

- 2.7** There are a number of other matters, which the Local Government Auditor will report by exception:
- If the Annual Governance Statement does not reflect compliance with proper practices, as required by the Department or is misleading or inconsistent with other evidence gathered during the audit.
 - If adequate accounting records have not been kept.
 - The financial statements and the part of the Remuneration Report to be audited are not in agreement with accounting records.
 - If the Local Government Auditor has not received all of the information and explanations required for the audit.
 - Matters reported in the public interest under Article 9 of the Local Government (Northern Ireland) Order 2005.
 - Any recommendations made to the audited body under Article 12 of the Local Government (Northern Ireland) Order 2005.

- Application to the High Court for a declaration that an item of account is contrary to law under Article 19 of the Local Government (Northern Ireland) Order 2005.
- Certification of a loss caused by a failure to account or wilful misconduct under Article 20 of the Local Government (Northern Ireland) Order 2005.
- Application for judicial review under Article 21 of the Local Government (Northern Ireland) Order 2005.

2.8 Other information published together with the audited financial statements covers material that the audited body chooses, or is required, to provide alongside its financial statements, for example the narrative report and the governance statement. In reading the information given with the financial statements, auditors should take into account the knowledge of the audited body, including that gained through audit work in relation to the body's proper arrangements for securing economy, efficiency and effectiveness in its use of resources and performance improvement.

Certificate signifying completion

2.9 At the close of an audit, a certificate is issued to a local government body which marks the point at which the Local Government Auditor's statutory responsibilities, in respect of the audit of the financial statements for that period, have been discharged. This should only be issued when all statutory and legal considerations have been concluded.

Chapter Three:

The Local Government Auditor's work on proper arrangements and comparative and other studies

- 3.1** The Local Government Auditor has statutory duties in respect of the local government body's arrangements in place to secure economy, efficiency and effectiveness in the use of its resources, often referred to as 'proper arrangements'. The Local Government Auditor also has statutory power in relation to the undertaking of comparative and other studies on local government bodies designed to lead to improvements in economy, efficiency and effectiveness in the provision of services. Further details of these duties are set out in **Schedule 1: The Local Government Auditor's statutory responsibilities**.

Proper arrangements

Responsibilities of the audited body

- 3.2** Local government bodies are required to maintain an effective system of internal control that supports the achievement of their policies, aims and objectives, while safeguarding and securing value for money from the public funds and other resources at their disposal. It is their responsibility to put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources and to ensure proper stewardship and governance. The adequacy and effectiveness of its system of internal control should be regularly reviewed.
- 3.3** A local government body is required to bring together commentary on its governance framework and how this has operated during the period in an annual governance statement.
- 3.4** In preparing its governance statement, the audited body should tailor the content to reflect its own individual circumstances, consistent with the requirements of the relevant accounting and reporting framework and having regard to any guidance issued in support of that framework. This must include a description of the arrangements for ensuring that its functions and services are delivered in a manner which represents the best use of resources, considering measures for economy, efficiency and effectiveness.

Responsibilities of the Local Government Auditor

- 3.5** The Local Government Auditor has a statutory responsibility to be satisfied that the audited body has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.
- 3.6** In meeting this responsibility, auditors should ensure that sufficient work is undertaken to be able to assess whether, in their view, the audited body has put proper arrangements in place that support the achievement of value for money. In carrying out this work, the auditors are not required to conclude upon whether the audited body has achieved value for money during the reporting period. However, should evidence of poor value for money come to auditors' attention during the course of an audit, they should consider the implications of this for their audit.
- 3.7** The auditors' work should be underpinned by consideration of the proper arrangements the audited body is expected to have in place. This should be based on any relevant requirements, guidance or good practice.
- 3.8** Auditors should take into account their knowledge of the local government sector as a whole, and the audited body specifically, to identify any risks that, in their judgement, are relevant to the Local Government Auditor's work on proper arrangements. An understanding of the sector includes the relevant regulatory framework, which may influence the auditors' assessment of the risk.
- 3.9** The auditors' work should be designed to enable the Local Government Auditor to form a view of the arrangements management has made and report a conclusion to those charged with governance that the audited body has (or has not) put in place proper arrangements to secure value for money through economic, efficient and effective use of its resources for the relevant financial year. The Local Government Auditor may make recommendations for improvements to the arrangements in place and report on examples of good practice.
- 3.10** In reviewing the audited body's value-for-money arrangements, it is not part of the auditor's function to question the merits of the audited body's policy decisions. However, the auditor may examine the arrangements by which policy decisions are reached and implemented. In making recommendations, the auditor should avoid any perception that they have any role in the decision-making arrangements of the audited body.

Comparative and other studies

- 3.11** In addition to the assessment of proper arrangements, the Local Government Auditor may and, if required by the Department, undertake comparative and other studies which are designed to make recommendations to local government bodies for improving economy, efficiency and effectiveness in its provision of services. Where required under legislation, the Department and the relevant bodies will be consulted on the studies proposed. The results of this work shall be published.

- 3.12** As central and local government continue to work closely together, the Local Government Auditor may choose to report on public spend in conjunction with the C&AG. NIAO publishes an annual Public Reporting Programme incorporating all proposed studies and good practice for both central and local government sectors. This programme may include a schedule of value-for-money studies or good practice guides relating to local government activities.

Chapter Four:

The Local Government Auditor's work on performance improvement

- 4.1** The Local Government Auditor must carry out audit work relating to the performance improvement duties of councils as outlined in **Schedule 1: The Local Government Auditor's statutory responsibilities**.

Responsibilities of the audited body

- 4.2** Councils have a general duty to make arrangements to secure continuous improvement in the exercise of their functions and to set improvement objectives for each financial year. Councils will be required to gather information to assess improvements in their services and to issue a report annually on their performance against indicators which they have either set themselves or that have been set by departments. Councils' performance improvement plans, and the arrangements made to deliver on those plans, will be audited by the Local Government Auditor.

Responsibilities of the Local Government Auditor

- 4.3** The Local Government Auditor has a statutory responsibility for each financial year to determine and report on whether:
- a council has discharged its duties in relation to improvement planning, published the required improvement information and the extent to which the council has acted in accordance with any guidance issued by the Department in relation to those duties; and
 - a council is likely to comply with its statutory requirements to make arrangements to secure continuous improvement in the exercise of its functions.

- 4.4** To discharge these functions, the Local Government Auditor will:
- undertake improvement information and planning audits, to ascertain whether a council has discharged its duties for publishing improvement planning and performance information;
 - carry out improvement assessments, to determine whether a council is likely to comply with its statutory requirements to make arrangements to secure continuous improvement in the exercise of its functions; and
 - report on improvement audit and assessment work.
- 4.5** The Local Government Auditor will conduct improvement audit and assessment functions:
- consistently between councils;
 - proportionately so as not to impose an unreasonable burden on councils; and
 - with a view to assisting councils to comply with their duties in relation to securing continuous improvement.
- 4.6** In certain circumstances the Department may direct the Local Government Auditor, or the Local Government Auditor may decide in consultation with the Department, to carry out a special inspection of a council's compliance with its duties in relation to securing continuous improvement.
- 4.7** Each year when carrying out performance improvement assessments, auditors will assess whether councils have given due regard to sustainability and other aspects of improvement in their arrangements to secure continuous improvement.
- 4.8** If the Local Government Auditor thinks it appropriate, recommendations may be made to the Department to provide assistance to a council or give it a direction. The Local Government Auditor will clearly outline the rationale for making such recommendations, based on improvement audit, assessment or inspection findings.

Chapter Five:

Reporting the results of the Local Government Auditor's work

- 5.1** Effective reporting is the primary means by which auditors' work achieves its impact. The ability of public auditors to communicate the results of their work and to make them available to the public is a fundamental principle of public audit. Auditors should use their professional judgement to apply the principles of effective reporting through the range of reporting available to them.
- 5.2** The Local Government Auditor has statutory duties for reporting the results of the audit, as summarised within **Schedule 1: The Local Government Auditor's statutory responsibilities**. The Local Government Auditor may report the results of audit work using a range of outputs at an appropriate point in the audit process, as set out below.

Planning the audit

- 5.3** Audit strategy documents set out how the Local Government Auditor intends to carry out duties in respect of a local government body's annual financial statements, in accordance with auditing standards and the approach to performance improvement audit work. Audit strategy documents encompass the auditors planned work to meet obligations in respect of:
- Forming an opinion on the truth and fairness of the financial statements;
 - Reviewing the arrangements in place to secure value for money through the economic, efficient and effective use of resources;
 - Assessing arrangements for securing continuous improvement in the exercise of a council's functions; and
 - Where considered necessary, to fulfil additional powers and duties available to the Local Government Auditor (outlined in **Chapter Six**).
- 5.4** The responsibility for establishing the overall audit strategy and the audit plan rests solely with the auditor. Auditors should discuss the risk assessment and planned approach set out in the audit strategy document with management and those charged with governance.

Completion of audit fieldwork

- 5.5** A report to those charged with governance will be prepared, at least annually, in support of the completion of audit work. The report should comply with auditing standards and may include any matters which the Local Government Auditor wishes to bring to the body's attention.

Conclusion of the audit

- 5.6** An audit report is issued to express an opinion on matters, as set out at paragraphs 2.6 to 2.8 of this Code. This will include, by exception, any report by the Local Government Auditor on a range of additional matters, if appropriate.
- 5.7** An audit completion certificate will be issued at the conclusion of the audit by the Local Government Auditor which usually forms part of the audit report. The effect of the certificate is to close the audit. This marks the point when the Local Government Auditor's responsibilities in respect of the audit of the period covered by the certificate have been discharged. There may be occasions when the Local Government Auditor is able to issue the audit report but cannot certify completion of the audit because certain, non-material issues remain outstanding. In such circumstances, the Local Government Auditor should consider whether to issue an audit report ahead of certifying closure of the audit.
- 5.8** An annual audit letter will be produced which should provide a clear, readily understandable commentary on the results of both the financial statement audit and the work on proper arrangements. It should also highlight any issues that the Local Government Auditor wishes to draw to the attention of the public. The Local Government Auditor will issue the annual audit letter as soon as possible after the audit is certified as complete. Whilst it is the responsibility of the council to publish the annual audit letter, the Local Government Auditor may also publish each annual audit letter on the NIAO website to enhance the transparency of public reporting.
- 5.9** An audit and assessment report will be issued to the Chief Executive of each council and the Department. The report will state whether the Local Government Auditor believes that the council is likely to comply with the statutory duty to make arrangements to secure continuous improvement during the current financial year and may also comment on whether the council is likely to comply in subsequent years.
- 5.10** Annual improvement reports for each council will be published by the Local Government Auditor that summarises all of the work done in relation to the performance and improvement duties. These will also be published on the NIAO website.
- 5.11** Once all the audits have been completed, the Local Government Auditor will issue an annual report to the Chief Executive of each council and the Department. The main objective of this report is to provide an overview of all the Local Government Auditor's functions in that year and share key messages from audits performed during that period. This will also be published on the NIAO website.

Any stage during the audit

5.12 Auditors may progress the actions and outputs identified below at any stage during their work:

- **communication on specific elements of their work** – auditors should maintain regular communication with the audited body to ensure that emerging findings are raised on a timely basis, in the form and at the level within the audited body, they judge appropriate.
- **reports in the public interest** – the Local Government Auditor should consider whether, in the public interest, to report on any matter that comes to notice so that it is brought to the attention of the audited body and the public:
 - When preparing and issuing reports in the public interest, the Local Government Auditor should tailor the approach to the urgency and significance of the concerns. The Local Government Auditor should make a report during the audit if it is considered the matter is sufficiently important to be brought to the attention of the audited body or the public as a matter of urgency. This may include matters that are already in the public domain however the Local Government Auditor considers it is in the public interest to publish an independent view.
 - If the Local Government Auditor issues a report in the public interest, this should be referred to in the audit report and the annual audit letter.
- **written recommendations** – the Local Government Auditor should consider whether to use the powers the Order provides to make written recommendations to the audited body which need to be considered by the body and responded to publicly. Where the Local Government Auditor considers it necessary to make such recommendations, these can be made during or at the end of the audit and can be included, where relevant, within other written outputs from the audit (including the audit report), or they may be the subject of a specific report to the audited body. Where the Local Government Auditor makes a recommendation under the Order, it should be clearly distinguished from other, more general, recommendations for improvement that may arise during an audit (or as a result from an objection).
- **special investigations** – if the Local Government Auditor is of the opinion that a council may fail to comply with its performance improvement duties, or if the Department directs the Local Government Auditor to carry out an inspection, then the Local Government Auditor may carry out a special inspection of the council. Such inspections may relate to some or all of a council's functions. Before deciding whether to inspect, the Local Government Auditor must consult the Department.

Reporting options at a glance

Timing	All local government bodies (including councils)	Councils only
Planning the audit	Audit Strategy for the Financial Statements	Audit Strategy for Performance Improvement audit work
Completion of audit fieldwork	Report to those Charged with Governance	
Conclusion of the audit	Audit Report (opinion on the financial statements)	Performance Improvement Audit Assessment Report
	Audit Completion Certificate	Annual Improvement Report
	Annual Audit Letter	

Timing	Concerning individual local government bodies	Concerning all local government bodies
Annually		Annual Local Government Auditor’s Report (to encompass all audit work completed in the period)
Anytime during the audit	Interim Reports to those Charged with Governance	
	Reports in the Public Interest	
	Written recommendations	
	Special investigation regarding performance improvement duties (Councils only)	
Ad hoc reports	Comparative and other studies	Comparative and other studies

Chapter Six:

The Local Government Auditor’s additional powers and duties

6.1 The Local Government Auditor under legislation has the use of certain additional powers and duties relating to all local government bodies in Northern Ireland, and these are summarised below.

Additional powers and duties

Additional powers and duties	Legislation
Objections To give interested persons the opportunity to raise questions with the Local Government Auditor about the accounts and for the Local Government Auditor to consider and decide upon objections received in relation to the accounts.	Articles 17 and 18 Local Government (Northern Ireland) Order 2005
Items contrary to law To consider whether to apply to the court for a declaration that an item of account is contrary to law.	Article 19 Local Government (Northern Ireland) Order 2005
Wilful misconduct To consider whether there has been a loss or deficiency caused by a failure to account or wilful misconduct.	Article 20 Local Government (Northern Ireland) Order 2005
Judicial review To consider whether to make an application for judicial review.	Article 21 Local Government (Northern Ireland) Order 2005
Extraordinary audits To perform an extraordinary audit of the accounts of any local government body if, at any time, it is directed by the Department.	Article 22 Local Government (Northern Ireland) Order 2005

Additional powers and duties	Legislation
Audit accounts of a local government officer To audit the accounts of a local government officer where that officer is in receipt of money or other property on behalf of a local government body or for which he/she ought to account to that body.	Article 23 Local Government (Northern Ireland) Order 2005
Certifying claims To make arrangements, if so required by a local government body, for certifying claims, returns or accounts in respect of certain grants or subsidies.	Article 25 Local Government (Northern Ireland) Order 2005
VFM Studies To undertake comparative and other studies designed to make recommendations for improving economy, efficiency and effectiveness in the provision of services by local government bodies and to publish the results and recommendations.	Article 26 Local Government (Northern Ireland) Order 2005

- 6.2** In exercising any of the additional powers and duties, the Local Government Auditor should tailor the approach to the particular circumstances of the matters under consideration and having regard to proportionality as outlined in **Chapter One**.
- 6.3** Where any representations are made to or relevant matters otherwise come to the attention of the Local Government Auditor, consideration should be given as to whether the matter needs investigation and action under these additional powers and duties or whether it can be considered more effectively within planned work programmes and reporting arrangements under the Local Government Auditor's other audit engagement responsibilities.
- 6.4** In considering whether to exercise any of the additional powers and duties, and in determining the time and resource to be spent on dealing with such matters the Local Government Auditor should consider the relevant requirements of the Order and:
- the significance of the subject matter;
 - whether there is wider public interest in the issues raised and/or whether it would be in the public interest for the Local Government Auditor to comment publicly on an issue;
 - whether the substance of the matter has been considered previously by the Local Government Auditor;
 - the costs of dealing with the matter when set against the sums involved and the size of the local government body, bearing in mind that these costs are borne by the taxpayer and so should be proportionate and in the public interest; and
 - in the case of objections, the rights of both those subject to objection and of the objector.

Raising concerns

- 6.5** The Local Government Auditor is a prescribed person under the Public Interest Disclosure (Prescribed Persons) (Amendment) Order (Northern Ireland) 2022. This means that any relevant concern brought to the attention of the Local Government Auditor from local government employees and third parties in relation to the proper conduct of local government business, value for money, and fraud and corruption can be considered. NIAO published updated guidance on this matter in March 2026.

Fraud notifications

- 6.6** With the consent of the Department, local government bodies agreed to voluntarily submit returns about all actual, suspected and attempted frauds involving public money to the Local Government Auditor. These returns should be used by the auditor to identify potential control weaknesses and to provide an overview of risks across the sector. The Local Government Auditor may exercise the powers and duties to report on such matters if it is considered in the public interest to do so.

National Fraud Initiative

- 6.7** The National Fraud Initiative is a major two-yearly data matching exercise operated by the Public Sector Fraud Authority in which all local councils participate. Their payroll and trade creditors' data is matched with the data of other organisations across Northern Ireland, England, Scotland and Wales using sophisticated computer-based data matching techniques, to help identify potentially fraudulent and duplicate transactions. The Local Government Auditor may review data matches generated by this exercise, including a council's approach to investigating such matches, in the interests of the detection and prevention of fraud.

Schedule 1:

The Local Government Auditor’s statutory responsibilities

This schedule summarises relevant sections of the Local Government (Northern Ireland) Order 2005 and the Local Government Act (Northern Ireland) 2014. However, for further details of the statutory provisions in place, the relevant legislation should be referred.

Local Government Auditor’s statutory responsibilities	Statute
Audit scope	
To be satisfied that the accounts comply with statutory requirements.	Article 6(1)(a)(b) Local Government (Northern Ireland) Order 2005
To be satisfied that proper practices have been observed in compiling the accounts.	Article 6(1)(c) Local Government (Northern Ireland) Order 2005
To be satisfied that proper arrangements have been made for securing economy, efficiency and effectiveness in the use of resources.	Article 6(1)(d) Local Government (Northern Ireland) Order 2005
To be satisfied that a council has discharged its performance improvement duties and acted in accordance with any guidance.	Section 93 Local Government Act (Northern Ireland) 2014
To determine whether a council is likely to comply with its performance improvement duties in the financial year and in subsequent financial years.	Section 94 Local Government Act (Northern Ireland) 2014

Local Government Auditor's statutory responsibilities	Statute
Reporting	
To comply with the Code of Audit Practice prepared by the Local Government Auditor and approved by the Northern Ireland Assembly.	Article 6(2) Local Government (Northern Ireland) Order 2005
To consider whether, in the public interest, to report on any matter that comes to the attention of the auditor so that it may be considered by the body concerned or brought to the attention of the public.	Article 9 Local Government (Northern Ireland) Order 2005
To certify the completion of the audit.	Article 10(1)(a) Local Government (Northern Ireland) Order 2005
To express an opinion on the accounts.	Article 10(1)(b) Local Government (Northern Ireland) Order 2005
To consider whether a written recommendation should be made to the audited body requiring it to be considered and responded to publicly.	Article 12(2) Local Government (Northern Ireland) Order 2005
To issue an 'audit and assessment report' each financial year in respect of each council certifying whether a council has discharged its performance improvement duties and acted in accordance with any guidance. In addition, the report will include a statement from the Local Government Auditor stating whether or not the council is likely to comply with its performance duties.	Section 95 Local Government Act (Northern Ireland) 2014
To publish an 'annual improvement report' in relation to each council which summarises or reproduces the Section 95 report and the results of any special inspection work.	Section 97 Local Government Act (Northern Ireland) 2014
For each financial year, prepare a report on the exercise of the Local Government Auditor's functions in that year and send a copy of the report to each council and the Department.	Article 4(5) Local Government (Northern Ireland) Order 2005

Local Government Auditor's statutory responsibilities	Statute
Additional powers and duties	
To give interested persons the opportunity to raise questions with the Local Government Auditor about the accounts and for the Local Government Auditor to consider and decide upon objections received in relation to the accounts.	Articles 17 and 18 Local Government (Northern Ireland) Order 2005
To consider whether to apply to the court for a declaration that an item of account is contrary to law.	Article 19 Local Government (Northern Ireland) Order 2005
To consider whether there has been a loss or deficiency caused by a failure to account or wilful misconduct.	Article 20 Local Government (Northern Ireland) Order 2005
To consider whether to make an application for judicial review.	Article 21 Local Government (Northern Ireland) Order 2005
To perform an extraordinary audit of the accounts of any local government body if, at any time, it is directed by the Department.	Article 22 Local Government (Northern Ireland) Order 2005
To audit the accounts of a local government officer where that officer is in receipt of money or other property on behalf of a local government body or for which he/she ought to account to that body.	Article 23 Local Government (Northern Ireland) Order 2005
To make arrangements, if so required by a local government body, for certifying claims, returns or accounts in respect of certain grants or subsidies.	Article 25 Local Government (Northern Ireland) Order 2005
To undertake comparative and other studies designed to enable him/her to make recommendations for improving economy, efficiency and effectiveness in the provision of services by local government bodies and to publish the results and recommendations.	Article 26 Local Government (Northern Ireland) Order 2005
Access rights	
To have access at all reasonable times to every document relating to a local government body.	Article 7 Local Government (Northern Ireland) Order 2005
To restrict disclosure by the Local Government Auditor of information obtained during the course of their work to third parties.	Article 27 Local Government (Northern Ireland) Order 2005

Schedule 2:

List of local government bodies covered by the Code as at April 2026

List of local government bodies covered by the Code as at April 2026

- Antrim and Newtownabbey Borough Council
- ARC21
- Ards and North Down Borough Council
- 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
- Local Government Staff Commission
- Mid and East Antrim Borough Council
- Mid Ulster District Council
- Newry, Mourne and Down District Council
- North West Regional Waste Management Group

Glossary

The Accounting standards	Accounting standards are authoritative statements of how transactions and balances are to be recognised, measured, presented and disclosed in financial statements. The Local Government (Capital Finance and Accounting) Regulations (Northern Ireland) 2011 and the relevant accounts direction issued by the Department require bodies to comply with the CIPFA: Code of Practice on Local Authority Accounting in the UK, which is based upon current accounting standards and their application to the local government sector, and is updated each year.
Act ‘the’	The Local Government (Northern Ireland) Act 2014.
Annual Audit Letter	Report issued by the Local Government Auditor to an individual audited body, which summarises the audit work carried out in the period, the Local Government Auditor’s opinions or conclusions (where appropriate) and significant issues arising from audit work.
Annual Governance Statement	Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 requires local government bodies to prepare an annual governance statement in accordance with proper practices on internal control. A governance statement brings together in one place a local government body’s disclosures about its governance framework, including risk management and internal control arrangements, and how it has operated during the year.
Audited body, local government body, body	A body to which the Department is responsible for assigning the local government auditor, comprising both the members of the body and its management (the senior officers of the body). Those charged with governance are the members of the audited body. (See also ‘members’ and ‘those charged with governance’).
Audit Report	The Local Government Auditor must prepare a report on the financial statements each year which complies with Auditing Standards. This report concludes the results of the audit work for relevant statutory functions. The content of this report is described in Chapter Two.
Auditor(s)	This term includes the terms ‘auditor’ and ‘auditors’ refers collectively to: • the Local Government Auditor; • employees of the Northern Ireland Audit Office; and • any person who is contracted to provide audit services to the NIAO.
Auditing standards	Standards issued by the Financial Reporting Council which the Local Government Auditor is required to comply with when conducting an audit of the financial statements.

Comptroller and Auditor General (the)	The Comptroller and Auditor General (C&AG) is an Officer of the Northern Ireland Assembly and is the head of the Northern Ireland Audit Office. The C&AG is responsible for the external audit of central government bodies in Northern Ireland and in their role as Comptroller, is responsible for authorising the issue of money from the Consolidated Fund of Northern Ireland to Northern Ireland departments.
Code (the)	The Code of Audit Practice issued by the Local Government Auditor and approved by the Northern Ireland Assembly.
Consolidated accounts	Financial statements of a group in which the assets, liabilities, reserves, income, expenses and cash flows of the parent and its subsidiaries are presented as those of a single economic entity. Consolidated accounts are also referred to as group accounts.
Corporate governance	The system of structures, rights, duties and obligations by which organisations are directed and controlled.
Department (the)	The central government Department, currently the Department for Communities, with statutory responsibilities to regulate the external audit of local government bodies in Northern Ireland and to promote improvement in the provision of services by local government bodies.
Ethical Standards	Standards issued by the Financial Reporting Council, intended to maintain integrity, independence and objectivity that auditors are required to comply with when conducting their work.
External audit	The audit of the accounts of an audited body, which comprises the audit of the financial statements and other work to meet the Local Government Audit's statutory responsibilities under the Local Government (Northern Ireland) Order 2005. In addition, it includes performance improvement audits and assessments under Part 12 of the Local Government (Northern Ireland) Act 2014.
Financial Reporting Council (FRC)	The Financial Reporting Council is an independent regulator in the UK and Ireland, responsible for regulating auditors, accountants and actuaries, and setting the UK's Corporate Governance and Stewardship Codes. It promotes transparency and integrity in organisations and is aimed at those who rely on financial statements, audit reports and high-quality risk management.
Financial statements (also see Statement of Accounts)	The financial statements, or Statement of Accounts, are statements that audited bodies are required to prepare which set out what they spend and receive and what they own and owe. For the purpose of providing the auditor's opinion, the Code interprets relevant references in the Order to the 'statement of accounts' and the 'accounts' in respect of the general duties of auditors as equivalent to 'financial statements'.
Improvement audit	An audit to determine whether a council has carried out its duties under the Act and relevant guidance issued by the Department.

Improvement assessment	An assessment to determine whether a council is likely to comply with the requirements of the Act in the period. An assessment may also be made of a council's likely compliance in subsequent financial years.
Internal audit	Internal audit is an assurance function that primarily provides an independent and objective opinion to the organisation on the control environment comprising risk management, control and governance by evaluating its effectiveness in achieving the organisations objectives. Local government bodies are required to have an internal audit function under the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015.
Local government bodies	A council or a committee of a council for which accounts are separately kept, or a joint committee of two or more councils (as defined in Article 3(2) of the Order).
Members	The elected councillors or appointed members of local government bodies who are responsible for the overall direction and control of the audited body. (See also 'those charged with governance' and 'audited body').
Narrative report	This is an annual report produced along with the financial statements which describes the aims, performance and achievements of an audited body during a particular year.
NIAO	Northern Ireland Audit Office. The NIAO supports the C&AG in delivery of their functions and scrutinises public spending on behalf of the Northern Ireland Assembly.
Order (the)	The Local Government (Northern Ireland) Order 2005.
Professional standards	In the context of the Code, professional standards comprise accounting standards, auditing standards, ethical standards and quality control standards – these are defined in this glossary.
Quality control standards	International Standard on Quality Management (UK) 1 (ISQM1) issued by the Financial Reporting Council or any other relevant standards with which the Local Government Auditor is required to comply.
Regulations	Secondary legislation made by the Department using powers conferred by the Northern Ireland Assembly.
Remuneration Report	A remuneration report provides details of members' and senior management's salary, pension and other benefits.
Report by exception	Reporting only when information or the results of the Local Government Auditor's work is materially inconsistent with the understanding of the body or the requirements placed on the body.

Should	The Code of Audit Practice is approved by the Northern Ireland Assembly. It has the status of secondary legislation and the Local Government Auditor's compliance with the Code is mandatory. The use of 'should' highlights a specific requirement placed on the Local Government Auditor within the Code.
Studies for improving economy, efficiency and effectiveness	Under Article 26 of the Order, the Local Government Auditor may, and if required by the Department, shall, carry out 'value for money' studies in local government, to enable the Local Government Auditor to make recommendations for improving economy, efficiency and effectiveness in the provision of services by local government bodies.
Statement of accounts (also see Financial Statements)	The financial statements, or Statement of Accounts, are statements that audited bodies are required to prepare which set out what they spend and receive and what they own and owe. For the purpose of providing the auditor's opinion, the Code interprets relevant references in the Order to the 'statement of accounts' and the 'accounts' in respect of the general duties of auditors as equivalent to 'financial statements'.
Third Sector	The third sector includes voluntary and community organisations, social enterprises and cooperative and mutual organisations.
Those charged with governance	The persons with responsibility for overseeing the strategic direction of the entity and obligations related to the accountability of the entity. This includes overseeing the financial reporting process.
Value for money	Arrangements in place to make the best use of resources through: ▪ economy – careful management of resources, keeping costs as low as possible whilst meeting appropriate standards and objectives; ▪ efficiency – obtaining an optimal relationship between the resources used and the outputs/impacts achieved; and ▪ effectiveness – achieving alignment between intended and actual outcomes.
Whole of Government Accounts	The Whole of Government Accounts (WGA) are the consolidated financial statements for the whole of the United Kingdom public sector, showing what the United Kingdom government spends and receives and what it owns and owes.



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