



Audit and Assessment Report 2025-26

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

Newry, Mourne and Down District Council
29 November 2025

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

1. Key Messages

Summary of the audit

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

This report summarises the work of the Local Government Auditor (LGA) on the 2025-26 performance improvement audit and assessment undertaken on Newry, Mourne and Down District Council. We would like to thank the Chief Executive and her staff, particularly the Head of Performance Improvement, for their assistance during this work.

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

Audit Opinion

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

Audit Assessment

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

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

Audit Findings

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

Status of the Audit

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

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

Management of information and personal data

During the course of our audit we have access to personal data to support our audit testing. We have established processes to hold this data securely within encrypted files and to destroy it where relevant at the conclusion of our audit. We can confirm that we have discharged those

responsibilities communicated to you in accordance with the requirements of the General Data Protection Regulations (GDPR) and the Data Protection Act 2018.

Other matters

Sustainability and Climate Change

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

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

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

Benchmarking

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

2. Audit Scope

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

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

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

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

The improvement audit

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

The improvement assessment

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

The annual improvement report on the Council

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

Special inspections

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

3. Audit Findings

This section outlines key observations in the form of proposals for improvement, arising from the following thematic areas of the Council’s audit and assessment:

- General duty to improve;
- Governance arrangements;
- Improvement objectives;
- Consultation;
- Improvement plan;
- Arrangements to improve
- Collection, use and publication of performance information; and
- Demonstrating a track record of improvement.

These are not formal recommendations, which are more significant matters which require action to be taken by the Council in order to comply with the Act or Guidance. Proposals for improvement include matters which, if accepted, will assist the Council in meeting its performance improvement responsibilities. The LGA may follow up how key proposals have been addressed in subsequent years. We recommend however that the Council’s Audit Committee track progress on all proposals for improvement.

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

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

Thematic area	Issue	Proposal for improvement
Improvement Objectives	<p>The purpose of the Self-Assessment Report is to report performance against the targets set out in the Performance Improvement Plan.</p> <p>Whilst this information has been reported, the inclusion of additional measures of success from the Corporate Plan (that have no targets)</p>	<p>The Council should:</p> <ul style="list-style-type: none"> • consider the format of the future Self-Assessment Reports to ensure the Performance Improvement results are prominent and readily identifiable.

Thematic area	Issue	Proposal for improvement
	<p>makes it more difficult for the reader to assess performance.</p> <p>Additionally, some of the visuals in the Self-Assessment Report showing status on meeting targets and performance compared to prior year are unclear and incomplete.</p>	<ul style="list-style-type: none"> • ensure targets and comparatives are in place for all measures of success, where this would be appropriate; and, • review how visuals are presented in the Self-Assessment Report.

4. Annexes

Annex A – Audit and Assessment Certificate

Audit and assessment of Newry, Mourne and Down District Council’s performance improvement arrangements

Certificate of Compliance

I certify that I have audited Newry, Mourne and Down District Council’s (the Council) assessment of its performance for 2024-25 and its improvement plan for 2025-26 in accordance with section 93 of the Local Government Act (Northern Ireland) 2014 (the Act) and the Code of Audit Practice for local government bodies.

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

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

Respective responsibilities of the Council and the Local Government Auditor

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

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

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

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

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

Scope of the audit and assessment

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

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

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

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

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

Audit opinion

Improvement planning and publication of improvement information

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

Improvement assessment

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

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

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

Other matters

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

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



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29 November 2025

Annex B – Detailed observations

Thematic area	Observations
General duty to improve	<p>The Council continues to develop arrangements to secure continuous improvement and has outlined within its Performance Improvement Plan 2025-26, its plans to achieve objectives and to attain continuous improvement.</p> <p>The Council published its Performance Improvement Plan 2025-26 on 19 June 2025 after gaining approval by the Strategy, Policy and Resources Committee. Approval was subsequently given by full Council on 7 July 2025 and by the Audit Committee on 31 July 2025. It should be noted that the plan had been published prior to it being considered and approved by full Council. To be in line with best practice the Council should not publish the performance improvement plan until it has been fully approved. The Performance Officer has developed a new performance schedule which has been relayed to the senior leadership team and which will enable future Performance Improvement Plans to be ratified by full Council before being published by the prescribed deadline.</p> <p>The Performance Improvement Plan outlines the Council’s improvement framework and provides a description of the Council’s arrangements to secure continuous improvement in the exercise of its functions evidenced by examples of self-imposed indicators and standards. Arrangements are constructed within the seven relevant criteria set out in legislation and the current functions prioritised and selected for improvement are aligned to its Corporate Plan and Community Plan. The objectives and associated projects are set across all the Council’s functions.</p> <p>Throughout the year the Council has introduced several new arrangements, demonstrating commitment to secure continuous improvement. The Council has continued to embed the Business Planning and Performance Management Framework. The Business Planning and Performance Management Cycle demonstrates the integrated</p>

Thematic area	Observations
	<p>timeline of activity required to strengthen the alignment across the Framework and facilitate the development, implementation and review of the Community Plan, Corporate Plan, Performance Improvement Plan, Directorate Business Plans, Service Plans and People Perform Grow. The monitoring, reporting and review arrangements at each level of the Framework continue to be mainstreamed and a standard, consistent approach has been developed for performance reporting, using the red/amber/green (RAG) status.</p> <p>In April 2024 the Council commenced implementation of a new electronic management system through a company called One Advanced. Objectives and measures from the Community Plan and Corporate Plan have been input and a full year of assessment has now been carried out for the Corporate Plan, Performance Improvement Plan, Directorate Business and Service Plans. New objectives, actions and measures have also been input for the 2025-26 Performance Improvement Plan and Directorate Business and Service Plans with the mid-year assessment due to be carried out in October/November 2025.</p>
Governance arrangements	<p>The Council has adequate governance and scrutiny arrangements for performance improvement and these arrangements are operating effectively. The Council has established a range of governance arrangements to assist in the delivery of the Performance Improvement Plan.</p> <p>The Performance Improvement Policy was adopted in November 2018 and was reviewed in October 2022 which concluded that the policy was fit for purpose. The policy provides the context for mainstreaming and embedding of the Business Planning and Performance Management Framework across the organisation.</p> <p>The Strategy, Policy and Resources Committee meets monthly and has overall responsibility for Performance Management including monitoring and scrutiny. There is regular monitoring and discussion of Performance Improvement at this committee. As</p>

Thematic area	Observations
	<p>noted in our 2024-25 report, the Council may want to consider whether it would be beneficial for this to be a permanent agenda item. The Audit Committee meets quarterly and is responsible for providing assurance that the performance arrangements are robust and effective. Regular monitoring will detect any barriers or challenges in achieving these desired outcomes at an early stage, creating more time to rectify any difficulties.</p> <p>The governance arrangements for the development, implementation and review of Directorate Business Plans have been strengthened over the past few years and included within the respective plans. All Business Plans are considered, scrutinised and approved by the respective Standing Committee.</p> <p>An internal audit on the implementation of the new Electronic System for performance was carried out in Q4 of 2024-25. It looked at a number of measures within the Performance Improvement Plan 2024-25, specifically the validation processes for certain measures including statutory indicators as well as internally collected data and measures. IA provided a satisfactory level of assurance but identified a number of improvements that could be incorporated within the Council’s systems which are currently being considered and implemented where possible.</p>
Improvement objectives	<p>The 2025-26 Performance Improvement Plan contains five objectives. All five performance improvement objectives have been carried forward from 2024-25, as they remain relevant and meaningful. 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.</p> <p>The Council continues to review and refine improvement objectives and the associated actions, outcomes and measures every year as part of the development of the Performance Improvement Plan. It is evident that improvement objectives have been</p>

Thematic area	Observations
	<p>developed in accordance with the strategic priorities of the Council as detailed in the Corporate Plan flowing from the Community Plan outcomes and in accordance with consultation with stakeholders. It is also clear that the objectives align with the strategic aspects of improvement. There are issues with targets, comparatives and visuals that cause difficulties to the clear demonstration of improvement and assessment of performance. This has been included in Section 3 as a proposal for improvement.</p>
Consultation	<p>The Council has a statutory duty to consult key stakeholders on the proposed performance improvement objectives. The Council held an eight-week consultation process between 14 March - 9 May 2025 on the draft performance improvement objectives 2025-26. This was advertised by public notice in the local paper, Council's website and social media platforms.</p> <p>This process was further supplemented by the consultation and engagement which was carried out to support the development of the Draft Corporate Plan 2024-27:</p> <ul style="list-style-type: none"> • Residents Survey (September 2022) • Consultation and engagement on the Draft Corporate Plan 2024-27 (March –May 2024) • Consultation and engagement on the draft Performance Improvement Objectives 2024-25 <p>Overall, the Council had a majority agreement from consultees on proceeding with the draft improvement objectives.</p>
Improvement plan	<p>The Council's 2025-26 Improvement Plan was published in June 2025 and complies with the Act and with DfC guidance. The document is available on the Council's website along with a summary document "<i>Our Performance, Looking Back, Going Forward</i>", which sets</p>

Thematic area	Observations
	<p>out the key points from its Performance Improvement Plan (and its assessment of performance).</p> <p>The Performance Improvement Plan contains a high-level description of the Council’s plan for discharging its statutory performance improvement duties. It includes a description of its annual performance improvement objectives, how these were selected, the key actions to be undertaken to achieve each of the objectives, how the progress of the key actions will be measured and what the outcomes for local communities and stakeholders will be. For each objective, detail is also provided on how it is linked to the corporate plan priorities, community plan outcomes and Programme for Government outcomes, as well as detailing the alignment of each objective to the seven aspects of improvement.</p> <p>The plan also provides a summary of the Council’s consultation process and the outcome of that process, together with information on how citizens and stakeholders may propose new objectives during the year and how performance against the plan will be reported.</p>
Arrangements to improve	<p>The Council’s arrangements to secure the achievement of its improvement objectives, statutory indicators and its compliance with the general duty to improve, are adequate.</p> <p>The Council is required to establish arrangements to deliver on its improvement objectives each year. The Department for Communities’ guidance states that the Council should be able to understand and demonstrate the impact of its arrangements for continuous improvement on the outcomes for citizens.</p> <p>The Council continues to further embed performance improvement into the Council's Business Planning and Performance Management Framework. This framework forms the basis on which the arrangements to secure achievement of the objectives, statutory indicators and general duty are based. It is evident that arrangements are becoming</p>

Thematic area	Observations
	<p>increasingly embedded within the overall business planning and performance management cycle particularly with the introduction of Service Plans, the Corporate Performance Dashboard and continued development and roll-out of <i>'People Perform Grow.'</i></p> <p>The Council has produced objective delivery plans for the 2025-26 performance improvement success measures as a means to secure their achievement. These plans provide an overview of the rationale for selecting each Objective, and alignment with the Corporate and Community Plans. They also include 'supporting actions', 'measures of success', links to existing plans, strategies and programmes of work, resource allocation, governance arrangements, risk management implications and arrangements to mitigate risks and responsible officers. These plans have been developed in close liaison with the Senior Management Team and Corporate Management Team and are supplemented by a range of supporting plans and strategies which provide further information regarding the arrangements the Council has put in place to achieve each PI Objective in place for 2025-26.</p>
Collection, use and publication of performance information	<p>The Council's publication of its 2024-25 Performance Improvement Self-Assessment Report by 30 September 2025 fulfils the Council's statutory requirement under Part 12, Section 92 of the Act.</p> <p>The report includes;</p> <ul style="list-style-type: none"> • details of its performance in discharging the general duty to secure continuous improvement • details of progression, achievement and outcomes from previous PI objectives • results of its statutory performance indicators compared with prior years • results of its self-imposed standards and indicators and comparisons with prior years

Thematic area	Observations
	<p>Councils are also required to assess performance of any selected self-imposed indicators and standards, in relation to the general duty to improve. Legislation requires the Council to compare its performance for the 2024-25 year to that of previous years and as far as is practicable, report performance against other councils in the exercise of the same or similar functions. The 2024-25 Self-Assessment Report provides results for a variety of self-imposed indicators. The Council has contributed to and used the APSE led National Performance Benchmarking Network. This assisted the Council in improving its ability to compare performance across a wide range of services and activities.</p> <p>There were some issues identified in relation to data reporting:</p> <ul style="list-style-type: none"> • Some data in the Self-Assessment Report has been reported as unavailable at the time of publication. • It has not been made clear in the Self-Assessment Report that the figures provided for the economic statutory indicator 'the number of jobs promoted through business start-up activity' have been found to be unreliable (see further information below). • The target for the economic statutory indicator 'the number of jobs promoted through business start-up activity' was updated via the Go Succeed programme to 173, however, page 42 of the Self-Assessment Report incorrectly notes the target as 170. • The target for the waste statutory indicator 'the percentage of household waste collected by District Councils that is sent for recycling' is noted throughout both the Performance Improvement Plan and the Self-Assessment Report as 55 per cent by 2025, however, page 53 of the Self-Assessment Report has not been updated to reflect this and still shows the 50 per cent by 2020 target.

Thematic area	Observations
	<ul style="list-style-type: none"> <li data-bbox="607 240 2004 352">• A target for the waste statutory indicator 'the amount of Local Authority Collected Municipal Waste arisings' is noted in the Performance Improvement Plan as 85,500 tonnes, however no target is noted in the Self-Assessment Report. <p data-bbox="562 411 2004 719">During the year an Internal Audit review of the 'Go Succeed' programme was carried out by Belfast City Council (BCC). BCC is responsible for collating the economic development figures for all Councils across NI. The figures are then used as the basis for the Department for the Economy's statutory indicator figures for Economic Development. The Internal Audit review identified that the figures relating to 189 business plan approvals (approximately 7.5 per cent of the total approvals for the year) are not reliable. Newry Mourne and Down District Council's report did not reference the fact that the economic development statistics were not reliable.</p> <p data-bbox="562 762 2004 836">BCC is undertaking further work on these figures to assess whether some or all of the information can be included in the statistics for economic development.</p> <p data-bbox="562 879 2004 991">The importance of accuracy, reliability and consistency in the presentation of data to support performance assessment has been included as a Proposal for Improvement this year.</p>
Demonstrating a track record of improvement	<p data-bbox="562 1038 2004 1150">The Council has disclosed its performance in relation to its statutory indicators including a comparison across four years, providing an explanation and context to performance and has provided performance comparisons against national averages or other councils'.</p> <p data-bbox="562 1193 2004 1342">The Council met four out of seven statutory targets, with planning performance indicators being the area that is falling short, alongside attempts to reach recycling targets. However, significant improvement on processing time for major planning applications should be noted.</p>

Thematic area	Observations
	<p data-bbox="562 237 1951 352">There were five improvement objectives identified for 2025-26. Of the five objectives, four showed a trend of improvement with one showing no clear trend of improvement during the year (PIO 5). All five objectives were carried forward from the prior year.</p> <p data-bbox="562 395 1944 469">Against self-imposed indicators, the Council has been able to show improvement with many targets/objectives achieved or on track to be achieved.</p> <p data-bbox="562 509 1951 614">The Council continues to demonstrate improvement, meeting outcomes and indicators and where not, offering explanation and amending working practices with the aim of future achievement.</p>