

December 10th, 2024

## Notice Of Meeting

You are requested to attend the Strategy, Policy and Resources Committee meeting to be held on Thursday, 12th December 2024 at 6:00 pm in Council Chamber, Downshire Civic Centre.

### **Committee Membership 2024-2025**

Councillor T Howie **Chairperson**

Councillor C King **Deputy Chairperson**

Councillor C Bowsie

Councillor P Byrne

Councillor W Clarke

Councillor C Enright

Councillor O Hanlon

Councillor A Mathers

Councillor D McAteer

Councillor S O'Hare

Councillor A Quinn

Councillor H Reilly

Councillor M Rice

Councillor G Sharvin

Councillor D Taylor

# Agenda

## 1.0 Apologies and Chairperson's Remarks

## 2.0 Declarations of Interest

## 3.0 Action Sheet arising from Strategy, Policy and Resources Committee Meeting held on 14 November 2024

📎 *SPR-Action Sheet arising from 2024 11 14.pdf*

*Page 1*

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### *For Consideration and/or Decision*

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## 4.0 S95 Audit and Assessment Report 2024-25

*For Decision*

📎 *SPR Cover Report Improvement Audit and Assessment 2024-25.pdf*

*Page 3*

📎 *Appendix 1 - Cover Letter Marie Ward 291124.pdf*

*Page 6*

📎 *Appendix 2 - NMD Final S95 report 24-25.pdf*

*Page 7*

📎 *Appendix 3 - NMD PI 2024 Audit Certificate 291124.pdf*

*Page 29*

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### *Items deemed to be exempt under paragraph 3 of Part 1 of Schedule 6 of the Local Government Act (NI) 2014*

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## 5.0 Newry City Park

*For Decision*

This item is deemed to be restricted by virtue of Paragraphs 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.

📎 *SP&R Dec 24 - NCP.pdf*

*Not included*

## 6.0 AHC Capital Budget Requirement

*For Decision*

This item is deemed to be restricted by virtue of Paragraphs 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.

## 7.0 Disposal of Land

### *For Decision*

This item is deemed to be restricted by virtue of Paragraphs 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.

📎 **SPR Report - 12 Dec 24 -Proposed Sale of Portion of Land.pdf**

**Not included**

📎 **Map 1.pdf**

**Not included**

📎 **Map 2.pdf**

**Not included**

## 8.0 Proposed Lease of Lands under Council's Sports & Community Leasing Policy

### *For Decision*

This item is deemed to be restricted by virtue of Paragraphs 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.

📎 **SPR Report - 12 Dec 2024 Proposed Lease of Lands under Council's Sports & Community Leasing Policy.pdf**

**Not included**

📎 **Map 1.pdf**

**Not included**

📎 **Map 2 .pdf**

**Not included**

📎 **Map 3.pdf**

**Not included**

**FOR NOTING Items deemed to be exempt under Part 1 of Schedule 6 of the Local Government Act (NI) 2014**

## 9.0 Strategic Finance Working Group Action Sheet 13th November 2024

### *For Information*

This item is deemed to be restricted by virtue of Paragraphs 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.

📄 **SFWG Minutes - 13.11.24.pdf**

***Not included***



# Invitees

Cllr Terry Andrews  
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Cllr Callum Bowsie  
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Mr Caolain Boyd  
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Fionnuala Branagh  
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Cllr Jim Brennan  
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Cllr Pete Byrne  
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Mr Gerard 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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Ms Louise Dillon  
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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 Aoife Finnegan  
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Ms Joanne Fleming  
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Cllr Conor Galbraith  
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Cllr Mark Gibbons  
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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 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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Cllr Geraldine Kearns  
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Miss Veronica Keegan  
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Mrs Josephine Kelly  
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Mrs Sheila Kieran  
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Cllr Cathal King  
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Cllr Mickey Larkin  
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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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Mr Conor Mallon  
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Cllr Aidan Mathers  
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Cllr Declan McAteer  
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Cllr Leeanne McEvoy  
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Jonathan McGilly  
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Cllr Andrew McMurray  
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Mr Colin Moffett  
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Maureen/Joanne Morgan/Johnston  
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Cllr Declan Murphy  
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Sinead Murphy  
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Cllr Kate Murphy  
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Cllr Selina Murphy  
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Cllr Siobhan O'Hare  
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Mr Andy Patterson  
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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 Alison Robb  
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Mr Peter Rooney  
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Cllr Michael Ruane  
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Mr Conor Sage  
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Cllr Gareth Sharvin  
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Donna Starkey  
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Sarah Taggart  
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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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Mrs Marie Ward  
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Mr Conor Woods  
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Cllr Helena Young  
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<u>Minute Ref</u>	<u>Subject</u>	<u>Decision</u>	<u>Lead Officer</u>	<u>Actions taken / progress to date</u>	<u>Remove from Action Sheet? Y/N</u>
<b><u>ACTION SHEET – STRATEGY, POLICY AND RESOURCES COMMITTEE MEETING (SPR) –</u></b>					
<b><u>Thursday 18 April 2024</u></b>					
SPR/056/2024	Notice of Motion – Ethical Procurement	It was agreed that NMD Council affirms to consider a section under ethical procurement and will review the Council's tender process It was also agreed this item remain on the action sheet until such time as new Policies were forthcoming to Committee	J Kelly	<b>Procurement Policy is being updated with new legislation. Report to be brought back to SP &amp; R in due course.</b>	<b>N</b>
<b><u>ACTION SHEET –STRATEGY, POLICY AND RESOURCES COMMITTEE MEETING (SPR) –</u></b>					
<b><u>Thursday 14 November 2024</u></b>					
SPR/175/2024	Action sheet of SPR meeting held 17.10.2024	It was agreed to approve the action sheet	J Kelly	<b>Agreed</b>	<b>Y</b>
SPR/176/2024	Mid-Year Assessment – Performance Improvement Plan 2024-25	The Mid-Year assessment – Performance Improvement Plan was agreed	G Byrne	<b>Agreed</b>	<b>Y</b>
SPR/177/2024	Mid-Year assessment of the Chief Executive & Corporate Services Directorate Business Plans	The Mid-Year assessment of the Chief Executive & Corporate Services Directorate Business Plans were agreed	J Kelly	<b>Agreed</b>	<b>Y</b>
SPR/178/2024	Funding approval – Pubic Realm Scheme Downpatrick	It was agreed to approve the recommendations as outlined in the officer's report.	A Patterson	<b>Agreed</b>	<b>Y</b>
SPR/179/2024	Contractor Appointment, Downpatrick	It was agreed to appoint the preferred bidder as identified in Appendix 1 and to approve the recommendations as outlined in the officers report	A Patterson	<b>Agreed</b>	<b>Y</b>
SPR/180/2024	Sale of Land, Newcastle	it was agreed to progress the proposed sales at market value to the adjoining house owners for plots of land as outlined in the Officer's Report, subject to valuation by Council's valuer and discharge of associated Valuation and Legal costs by each purchaser.	P Rooney	<b>Agreed</b>	<b>Y</b>
SPR/181/2024	Sale of Land, Kilkeel	Members agreed to the sale of the lands shaded green within the Officer's Report to the party detailed for the market value to be determined by Council's Valuer.	P Rooney	<b>Agreed</b>	<b>Y</b>

SPR/182/2024	STA – Finance and Payroll Systems.	The following was approved: <ul style="list-style-type: none"> <li>- The Financial Systems STA to ensure continuity of financial systems.</li> <li>- The Payroll Systems STA to ensure continuity of Council's payroll processes.</li> </ul> Cost for both are already included within Council's revenue budgets.	J Kelly	<b>Agreed</b>	<b>Y</b>
SPR/183/2024	STA – Health Plan for Employees	It was agreed to approve the recommendations within the Officer's Report	J Kelly	<b>Agreed</b>	<b>Y</b>
SPR/184/2024	STA – Time & Attendance System	It was agreed to approve the recommendations within the Officer's Report	J Kelly	<b>Agreed</b>	<b>Y</b>
SPR/185/2024	Management Accounts	It was agreed to note the Q2 2024/2025 Management accounts	G Byrne	<b>Agreed</b>	<b>Y</b>
SPR/186/2024	Minutes of NCCR meeting held 10.10.24	It was agreed to note the minutes	C Mallon	<b>Agreed</b>	<b>Y</b>
SPR/187/2024	Impact of Local Govt Reform on Service Delivery & Cost Effectiveness in NI	It was agreed to note the report that has been published on DfC website	J Kelly	<b>Agreed</b>	<b>Y</b>
SPR/188/2024	Minutes of MMG Programme Board Meeting held 28.08.24	It was agreed to note the minutes	C Mallon	<b>Agreed</b>	<b>Y</b>
END					

<b>Report to:</b>	SPR Committee
<b>Date of Meeting:</b>	12 December 2024
<b>Subject:</b>	S95 Audit and Assessment Report 2024-25
<b>Reporting Officer (Including Job Title):</b>	Gerard Byrne – Assistant Director of Finance and Performance
<b>Contact Officer (Including Job Title):</b>	Catherine Hughes – Acting Head of Performance and Improvement

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

<b>For decision</b>	<b>x</b>	<b>For noting only</b>	
<b>1.0</b>			<b>Purpose and Background</b>
1.1			The purpose of this report is to provide an overview of the key findings from the Performance Improvement Audit and Assessment 2024-25 which was carried out by the Northern Ireland Audit Office (NIAO) on behalf of the Local Government Auditor (LGA). This audit and assessment underpins the general duty to make arrangements to secure continuous improvement in the exercise of functions, which has been placed on Councils through Part 12 of the Local Government (Northern Ireland) Act (2014). A copy of the report is attached at <b>Appendix 2</b> .
<b>2.0</b>			<b>Key issues</b>
2.1			<b>Audit Opinion</b>  The LGA has certified the performance arrangements with an unqualified audit opinion, without modification. It certifies an improvement audit and improvement assessment has been conducted. The LGA also states that, as a result, they believe that Newry, Mourne and Down District Council (the Council) has discharged its performance improvement and reporting duties, including its assessment of performance for 2023-24 and its 2024-25 improvement plan, and has acted in accordance with the Guidance. A certificate of compliance has been issued and is attached at <b>Appendix 3</b> .
2.2			<b>Proposals for Improvement</b>  During the audit and assessment the LGA identified no issues requiring a formal recommendation under the Act. One proposal for improvement was proposed and detailed below. <ul style="list-style-type: none"> <li>The Council should ensure that its improvement plan and self-assessment report are approved in line with the Council's governance framework before publication.</li> </ul>
2.3			<b>Detailed Observations</b>  The LGA has included a number of observations in relation to the following thematic areas: <ul style="list-style-type: none"> <li>General duty to improve;</li> <li>Governance arrangements;</li> <li>Improvement objectives;</li> <li>Consultation;</li> </ul>

	<ul style="list-style-type: none"> <li>• Improvement plan;</li> <li>• Arrangements to improve</li> <li>• Collection, use and publication of performance information; and</li> <li>• Demonstrating a track record of improvement.</li> </ul>
<b>3.0</b>	<b>Recommendations</b>
3.1	<p>To consider and agree the:</p> <ul style="list-style-type: none"> <li>• Performance Improvement Audit and Assessment Report 2024-25 (Appendix 2)</li> </ul>
<b>4.0</b>	<b>Resource implications</b>
4.1	There are no direct financial resource implications within this report.
<b>5.0</b>	<b>Due regard to equality of opportunity and regard to good relations (complete the relevant sections)</b>
5.1	<p><b><i>General proposal with no clearly defined impact upon, or connection to, specific equality and good relations outcomes</i></b></p> <p>It is not anticipated the proposal will have an adverse impact upon equality of opportunity or good relations <input checked="" type="checkbox"/></p>
5.2	<p><b><i>Proposal relates to the introduction of a strategy, policy initiative or practice and / or sensitive or contentious decision</i></b></p> <p>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> <p>If yes, please complete the following:</p> <p>The policy (strategy, policy initiative or practice and / or decision) has been equality screened <input type="checkbox"/></p> <p>The policy (strategy, policy initiative or practice and / or decision) will be subject to equality screening prior to implementation <input type="checkbox"/></p>
5.3	<p><b><i>Proposal initiating consultation</i></b></p> <p>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 <input type="checkbox"/></p> <p>Consultation period will be 12 weeks <input type="checkbox"/></p> <p>Consultation period will be less than 12 weeks (rationale to be provided) <input type="checkbox"/></p> <p><i>Rationale:</i> Consultation not required.</p>
<b>6.0</b>	<b>Due regard to Rural Needs (please tick all that apply)</b>
6.1	Proposal relates to developing, adopting, implementing or revising a policy / strategy / plan / designing and/or delivering a public service

	<div>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></div> <div>If yes, please complete the following:</div> <div>Rural Needs Impact Assessment completed <input type="checkbox"/></div>
7.0	<b>Appendices</b>
	<ul style="list-style-type: none"><li>• <b>Appendix 1</b> – Cover Letter from NIAO</li><li>• <b>Appendix 2</b> – s95 Performance Improvement Audit and Assessment Report 2024-25 for Newry, Mourne and Down District Council</li><li>• <b>Appendix 3</b> – Audit Certificate</li></ul>
8.0	<b>Background Documents</b>
	<ul style="list-style-type: none"><li>• Improvement Audit and Assessment Report 2023-24</li></ul>

Marie Ward  
Chief Executive  
Newry, Mourne and Down District Council  
Downpatrick Office  
Downshire Civic Centre  
Ardglass Road  
BT30 6GQ

**29 November 2024**

Dear Marie,

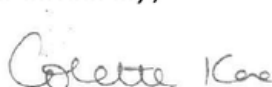
**NEWRY, MOURNE AND DOWN DISTRICT COUNCIL: IMPROVEMENT AUDIT  
AND ASSESSMENT – FINAL AUDIT AND ASSESSMENT REPORT 2024-25**

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

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

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

*Yours sincerely,*



**Colette Kane**  
*Local Government Auditor*





## **Audit and Assessment Report 2024-25**

### **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**  
22 November 2024

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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 2024-25.
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 2024-25 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 Newry, Mourne and Down District Council (the Council) has discharged its performance improvement and reporting duties, including its assessment of performance for 2023-24 and its 2024-25 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 2024-25 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 have made one new proposal for improvement (see Section 3). 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 2025 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**

Councils have begun to address the issue of climate change and sustainability, with individual councils at varying stages of progress. 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.

Newry, Mourne and Down District Council have made good progress to link climate change and sustainable action to their performance objectives.

In the 2024/25 Performance Improvement Plan the Council have Improvement Objective 4, which focuses on improvements to sustainability and reduction in their impact in relation to climate change.

It is encouraging that the Council has considered sustainability and climate change as part of their wider continuous improvement arrangements..



## 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 2025, 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 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. Within Annex B, we have also highlighted a number of prior year proposals for improvement that are yet to be implemented.

Thematic area	Issue	Proposal for improvement
Collection, use and publication of performance information	In line with Part 12 of the Local Government Act (Northern Ireland) 2014, the Council has a statutory duty to publish an assessment of its performance by 30 September each year. It must also publish an improvement plan as soon	The Council should ensure that its improvement plan and self-assessment report are approved in line with the Council's governance framework before publication.



Thematic area	Issue	Proposal for improvement
	<p>as is reasonably practicable after the start of the financial year. DfC guidance suggests that the plan should be published by 30 June.</p> <p>The 2023-24 self-assessment report was published by 30 September 2024 however it was not ratified by Council until after this date. Similarly, the improvement plan was published before 30 June but ratified after this date.</p>	

## 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 2023-24 and its improvement plan for 2024-25 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 2024-25 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 2024-25.

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

### **Other matters**

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

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



Colette Kane  
Local Government Auditor  
Northern Ireland Audit Office  
106 University Street  
BELFAST  
BT7 1EU

29 November 2024



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 2024-25, its plans to achieve objectives and to attain continuous improvement.</p> <p>The Council published its Performance Improvement Plan 2024-25 on 25 June 2024 after gaining approval by the Strategy, Policy and Resources Committee. Approval was subsequently given by full Council on 1 July 2024 and by the Audit Committee on 31 July 2024. 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, and this has been included as a proposal for improvement this year.</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 the whole functions of the Council.</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 has been updated to</p>

Thematic area	Observations
	<p>demonstrate the integrated 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 status.</p> <p>In April 2024 the Council commenced implementation of a new electronic management system through a company called One Advanced. To date objectives and measures from the latest Community Plan, Corporate Plan, Performance Improvement Plan, Directorate Business and Service Plans have been input.</p> <p>It is also worth noting that the Council has identified a number of self-imposed indicators to measure progress in various areas of work across the Council. The outcomes for these indicators are included within the 2023-24 self-assessment report. Whilst there is a comparison of 2023-24 outcomes with those for previous years and to Local Authority averages, no specific targets have been set by the Council for several of these indicators. We note however that a number of the self-imposed indicators are linked to the Council's residents survey which targets cannot be set for. This observation was included as a finding in the 2022-23's s95 report and continues to be an issue.</p> <p>Additionally, the Council has not set a target for one of the measures of success for the 2024-25 performance objectives, being 'number of capital leisure projects progressed. This makes it difficult for the Council to assess improvement in future years. This was included as a proposal for improvement in last years s95 report.</p>
Governance arrangements	The Council has adequate governance and scrutiny arrangements for performance improvement and these arrangements are operating effectively. The Council has

Thematic area	Observations
	<p>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. However, whilst there was regular monitoring and discussion of Performance Improvement at this committee, we note that it is not a standing item on the agenda. 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 plan. All Business Plans are considered, scrutinised and approved by the respective Standing Committee.</p> <p>A proposal for improvement was included in a previous s95 report recommending the use of Internal Audit to provide the Council with assurance on the integrity and operation of the Council's performance management framework, specifically in relation to data collation processes and data accuracy. An internal audit was carried out by ASM in Q4 2022-23 to validate the performance indicators in the Corporate Plan 2021-23, specifically in relation to the adequacy and effectiveness of the data collation processes</p>



Thematic area	Observations
	<p>across the Council's Directorates. ASM 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 looked at and implemented where possible.</p> <p>An internal audit on the implementation of the new Electronic System or performance is scheduled to place in Q4 of 2024-25.</p>
Improvement objectives	<p>The Council has demonstrated that the 2024-25 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.</p> <p>The 2024-25 Performance Improvement Plan contains five objectives. Three of the five performance improvement objectives have been carried forward from 2023-24, as they remain relevant and meaningful. The economy based objective has been amended to better reflect the link to the new draft corporate objective it supports, as well as the new economic programme 'Go Succeed' which is now in place. The environment objective has also been amended to include the promotion of recycling which is a priority of the Department and a key measure of success.</p> <p>The Council continues to review and refine improvement objectives and the associated actions, outcomes and measures every year as part of development of the Performance Improvement Plan. It is evident that improvement objectives have been 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.</p>
Consultation	<p>The Council has a statutory duty to consult key stakeholders on the proposed performance improvement objectives. The Council held a consultation process through</p>



Thematic area	Observations
	<p>surveys between 19 April 2024 and 31 May 2024 (eight weeks) on the draft performance improvement objectives 2024-25.</p> <p>This was advertised in the local paper, council's website and social media channels and public notice.</p> <p>48 survey responses were received.</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"><li>• Residents Survey (September 2022)</li><li>• Consultation and engagement on the Draft Corporate Plan 2024-27 (March –May 2024)</li><li>• Consultation and engagement on the draft Performance Improvement Objectives 2023-24</li></ul> <p>Overall, the Council had a majority agreement from consultees on proceeding with the draft improvement objectives.</p>
Improvement plan	<p>The Council’s 2024-25 Improvement Plan was published in June 2024 and complies with the Act and with DfC guidance. The document is available on the Council’s website along with a summary document “Our Performance, Looking Back, Going Forward”, which sets out the key points from its Performance Improvement Plan (and its assessment of performance).</p> <p>The document 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 in order 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</p>

Thematic area	Observations
	<p>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 to comply 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>Over the last number of years the Council has made good progress with embedding performance improvement through 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 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 'People Perform Grow.'</p> <p>The Council has produced objective delivery plans for the 2024-25 performance improvement success measures as a means to securing their achievement. These plans provide an overview of the rationale for selecting each Objective, alignment with the Corporate Plan, Community Plan and NICS Outcome Delivery Plan. They also include</p>

Thematic area	Observations
	<p>'supporting actions', 'measures of success', time-scales, links to existing plans, strategies and programmes of work, human and financial resource allocation, governance arrangements, risk management implications and arrangements to mitigate risks and alignment with the seven strategic aspects of improvement. 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 2024-25.</p>
Collection, use and publication of performance information	<p>The Council's publication of its 2023-24 Performance Improvement Self-Assessment Report by 30 September 2024 fulfils the Council's statutory requirement under Part 12, Section 92 of the Act. However the report had been published prior to it being ratified by Council. To be in line with best practice the Council should obtain approval of the Self-Assessment report from full Council, in advance of publication. This has been included within a proposal for improvement this year.</p> <p>The report includes;</p> <ul style="list-style-type: none"> <li>•details of its performance in discharging the general duty to secure continuous improvement in 23-24 (pages 11-13);</li> <li>•details of progression, achievement and outcomes from 22-23 PI objectives (pages 14-59).</li> <li>•Results of its 23-24 statutory performance indicators compared with the prior year (throughout - linked to PI objectives)</li> <li>•Results of its 23-24 self-imposed standards and indicators and comparisons with prior year (pages 60 - 72)</li> </ul> <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 2023-24 year to that of previous years and as far as is practicable, report performance against other councils in the exercise of the</p>



Thematic area	Observations
	<p>same or similar functions. The 2023-24 self-assessment reports on 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>Some of the data in the self-assessment report has been reported as unavailable. E.g KNIB cleaner neighbourhoods survey report. The Council should consider these report dates when setting the publishing date of the self-assessment report and the performance improvement to ensure that they incorporate all available data. The Council has advised this will be resolved in next year's assessment as new data becomes available.</p> <p>There are also some self-imposed indicators where data has not been collected for a number of years, for example, data for overnight stays and visitor spend has been classed as improved performance, however, data for these indicators has not been collected since 2019. For numerous self-imposed indicators, there is no quantitative target set and as such, it is hard to determine whether targets have been achieved or not. The Council has advised this will be resolved in next year's assessment as new data becomes available.</p> <p>Additionally, The Council reported that 54% of the performance measures of success had declined from the previous year (14/26), however 62% measures of success and 90% supporting actions have been achieved.</p>
Demonstrating a track record of improvement	The Council has disclosed its performance in relation to its statutory indicators including a comparison across four years, providing explanation and context to performance and made performance comparisons against national averages or other councils'.

Thematic area	Observations
	<p>Whilst one year of performance has been affected by COVID-19 the Council was able to demonstrate improvement in relation to all statutory performance indicators with the exception of planning indicators which are still falling short.</p> <p>Outcomes (Performance Improvement Plan 2023-24)  There were five improvement objectives identified on 2023-24. Of the five objectives, four showed a trend of improvement with one showing no clear trend of improvement during the year. All five objectives were carried forward from the prior year.</p> <p>Indicators (Statutory)  There were seven statutory indicators across three service areas (economic development, planning and waste management), of these:</p> <ul style="list-style-type: none"> <li>- Four indicators have been achieved – ED1, W1, W2, W3</li> <li>- Three indicators have not been achieved – P1, P2, P3</li> </ul> <p>Indicators (Self-imposed)  These standards are set out within the overall corporate performance of the Council which indicates a total of 23 indicators.</p> <ul style="list-style-type: none"> <li>- 11 have good/improved performance</li> <li>- 2 have areas for improvement</li> <li>- 4 have performance in line with last year</li> <li>- 2 were unable to determine a trend due to fluctuating performance or unavailability of data</li> </ul>

Thematic area	Observations
	The Council continues to be proactive in including as much data as is available to allow benchmarking and trend analysis to be as complete as it can be. This demonstrates Council performance in a wide context with clear comparables. 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.

## **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 2023-24 and its improvement plan for 2024-25 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 2024-25 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 2024-25.

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 2024