

**Causeway Coast & Glens Borough Council**

**Internal Audit Report Review of Prior Year  
Recommendations**

**June 2023**

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## 1. Introduction

1.1. This report summarises the findings arising from a review of the progress made by CCAG in implementing the prior year internal audit recommendations made as a result of internal audits carried out in 2021/22 - this includes Priority 1, 2 and 3 recommendations.

1.2. This report also includes a review of Priority 1 and 2 internal audit recommendations made in 2016/17, 2017/18, 2018/19 and 2019/20, and P1-3 recommendations in 2020/21 which were being addressed (or had not been addressed) at the time of the previous review of recommendations (in May 2022). Priority 3 recommendations were not reviewed for the earlier years 2016/17-2019/20.

1.3. Our audit fieldwork comprised:

- Reviewing progress against recommendations via obtaining feedback and holding discussions with key staff
- Examining relevant documentation (for P2 & P1 findings)
- Testing controls and accuracy of records (for P2 & P1 findings)

## 2. Background

2.1. CCAG is committed to ensuring that key risks are identified and addressed as far as possible, the system of internal control is adequate and operating effectively and the policies and procedures in place are up to date and being followed.

2.2. As Internal Audit reports, and findings identify possible risk areas, an important part of the internal audit service is to review the progress made in addressing recommendations made in prior years.

2.3. We have reviewed progress in implementing **Priority 1, 2 and 3** recommendations made in the year **2021/22** and the number made in that year have been summarised in **Table A** below.

Table A

Audit Area	Number of recommendations Total			
	Priority 1	Priority 2	Priority 3	Total
2021/22				
Estates & Facilities	-	6	4	<b>10</b>
Play Parks	-	3	-	<b>3</b>
Off Street Carparking – Income	-	3	1	<b>4</b>
Payroll	-	2	2	<b>4</b>
Legal Services	-	5	2	<b>7</b>
Risk Management	-	5	2	<b>7</b>
Holiday & Leisure Parks – Caravan Sites	-	4	4	<b>8</b>
Labour Market Partnership	1	1	1	<b>3</b>
Ballyreagh Golf Club	-	3	1	<b>4</b>
<b>Total</b>	<b>1</b>	<b>32</b>	<b>17</b>	<b>50</b>

**2.4.** We have also reviewed the **Priority 1 and Priority 2** internal audit recommendations which were still being addressed (or not addressed) at the time of the previous review of recommendations (in May 2022) for **2016/17, 2017/18, 2018/19 and 2019/20** and the Priority 1, 2 & 3 recommendations for **2020/21**.

**3. For each recommendation, we contacted the relevant officer to discuss progress of implementation and to review evidence of progress of implementing recommendations.**

**3.1.** In total we reviewed 92 recommendations across the last 6 years:

- Two P1 recommendations,
- Sixty-seven P2 recommendations,
- Twenty-three P3 recommendations (2020/21 and 2021/22 only)

The outcome of the review is presented in the next section.

#### 4. Results of Review

##### Summary progress P1/P2/P3 Recommendations per Financial Year

4.1. The following Table B provides a breakdown of the progress of implementing outstanding P1 and P2 recommendations made in 2016/17 to 2019/20 and P1, P2 and P3 recommendations made in 2020/21 and 2021/22.

**Table B**

Status Per Financial Year	Number of recommendations			
	Priority 1	Priority 2	Priority 3	Total
<b>2016 – 17:</b>				
Issue addressed	-	0	n/a	<b>0</b>
Issue being addressed	-	5		<b>5</b>
Issue not yet addressed	-	-		<b>-</b>
<b>2016 – 17 Total</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>5</b>
<b>2017 – 18:</b>				
Issue addressed	-	1	n/a	<b>1</b>
Issue being addressed	-	2		<b>2</b>
Issue not yet addressed	-	-		<b>-</b>
<b>2017 - 18 Total</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>3</b>
<b>2018 – 19:</b>				
Issue addressed	-	2	n/a	<b>2</b>
Issue being addressed	1	2		<b>3</b>
Issue not yet addressed	-	1		<b>1</b>
<b>2018 - 19 Total</b>	<b>1</b>	<b>5</b>	<b>-</b>	<b>6</b>
<b>2019 – 20:</b>				
Issue addressed	-	-	n/a	<b>-</b>
Issue being addressed	-	5		<b>5</b>
Issue not yet addressed	-	-		<b>-</b>
<b>2019 - 20 Total</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>5</b>
<b>2020 – 21:</b>				
Issue addressed	-	4	1	<b>5</b>
Issue being addressed	-	11	5	<b>15</b>
Issue not yet addressed	-	2	-	<b>2</b>
<b>2020 – 21 Total</b>	<b>-</b>	<b>17</b>	<b>6</b>	<b>23</b>
<b>2021 – 22:</b>				
Issue addressed	1	13	7	<b>21</b>
Issue being addressed	-	19	10	<b>29</b>

Status Per Financial Year	Number of recommendations			
Issue not yet addressed	-	-	-	-
<b>2021 – 22 Total</b>	<b>1</b>	<b>32</b>	<b>17</b>	<b>50</b>

## 5. Conclusion

### Summary Progress of all Recommendations Reviewed

5.1. Table H below notes overall progress against the 92 recommendations reviewed at the time of our review (June 2023).

Table C

Status	Number of Recommendations			Total
	Priority 1	Priority 2	Priority 3	
<b>Issue addressed</b>	1	20	8	<b>29</b>
<b>Issue being addressed</b>	1	44	15	<b>60</b>
<b>Issue not yet addressed</b>	-	3	-	<b>3</b>
<b>Total</b>	<b>2</b>	<b>67</b>	<b>23</b>	<b>92</b>

5.1. The table above shows that, the majority of the recommendations, for which a response was available, have either been addressed or are being addressed.

- One P1 recommendation has been addressed, and one is being addressed.
- 30% of P2 recommendations (across all years) have been addressed and 66% are being addressed.
- 42% of the (P1, P2 and P3) recommendations made in 2021/22 have been fully addressed and 58% are being addressed.

Appendix 1 Detail of Review of Prior Year Recommendations

2016-17 Budgetary Control

Recommendation	Priority Rating	Management Response & Deadline	Position at previous update	Updated Position 2022	Position May 2023
All assumptions made when preparing the budget should be recorded, shared with all budget holders and fully understood by SMT and Councillors. This will reduce the risk of inaccurate information being used during the estimates preparation and when striking the rates	2	All assumptions have been clearly set out, in detail, in the rates papers provided to Council to remove any ambiguity for the 2017/18 rates strike. (CFO - January 2017)	<p>This has been implemented for the 2021-22 budget setting round.</p> <p>Audit was advised that the Medium-term financial plan is being developed as part of the Councils overall Financial Recovery Plan</p> <p>Audit was advised that a single master spread sheet of budgets has always been maintained by Finance and used for the production of rates estimates for presentation to management and Council. Summary of this spread sheet considered by management prior to presentation to Council. 2021-22 rates setting process no different.</p> <p><b>Issue being addressed.</b></p>	<p>Finance have put in place a Finance Policy and a Budget Policy. The MTFP is yet to be approved.</p> <p><b>Issue being addressed.</b></p> <p><b>Audit observation</b></p> <p>Finance have developed and adopted a Finance Policy Manual and Budget Policy both of which provide generic guidance on the budget setting process. The Finance Policy Manual is not as comprehensive as a set of draft regulations (developed in 2017 but never finalised) and the Manual does not cover areas such as reserves. Audit recommends that Finance review the Finance Policy Manual and the draft Financial Regulations previously developed and consider if there are gaps or inconsistencies which need to be addressed to ensure a comprehensive policy</p>	<p>Audit was advised that any remaining policy/strategy, etc which require Council approval will most likely be brought to Committee in September</p> <p><b>Issue being addressed.</b></p>

Recommendation	Priority Rating	Management Response & Deadline	Position at previous update	Updated Position 2022	Position May 2023
				and procedural framework is in place for financial management.	
Management and budget holders should be provided with annual budget preparation guidance notes, which would include indicative rates, all deadlines during the estimates and rates preparation process, budget assumptions and details of any savings plan. These annual guidance notes would be in addition to any Budget Manual.	2	<p>With the continued population of the organisation structure the budgetary process continues to evolve becoming more inclusive and more in depth together with the now up and running management accounts reporting. In addition, as financial reporting procedures/manual are being developed budgetary processes will be included in this.</p> <p>Chief Finance Officer - part 1 of this recommendation has already been implemented and budgetary preparation procedures will be developed by September 2017</p>	<p>Audit was advised that the draft Financial Regulations have not yet been finalised and approved. A budget manual or formal annual budget guidance note/document is yet to be developed.</p> <p><b>Issue being addressed.</b></p>	<p>Finance developed comprehensive draft Financial Regulations in 2017 but these have not been finalised and approved.</p> <p>As mentioned earlier, Finance have developed and adopted a Finance Policy Manual and Budget Policy both of which provide generic guidance on the budget setting process. The Finance Policy states that each year the Chief Finance Officer will issue an estimates timetable to budget holders including detailed procedures and information to facilitate the budget setting process.</p> <p>Finance have put in place a Budget Policy document, and this states that:</p> <ul style="list-style-type: none"> <li>The Chief Executive and Chief Finance Officer will provide services with detailed guidance on the completion of the budget and service plan</li> </ul>	<p>Audit was advised that any remaining policy/strategy, etc which require Council approval will most likely be brought to Committee in September 2023</p> <p><b>Issue being addressed.</b></p>



Recommendation	Priority Rating	Management Response & Deadline	Position at previous update	Updated Position 2022	Position May 2023
				<ul style="list-style-type: none"> <li>• The Chief Finance Officer shall maintain a full audit trail, providing analysis of budget movements from one year to the next. This audit trail will include an analysis of all adjustments including, growth, savings, inflation, resource redirections and budget pressures etc</li> <li>• Services shall make available appropriate back-up to exemplify and support the value of material budget movements</li> <li>• The Chief Finance Officer will maintain lists of all budget options</li> </ul> <p>The Finance Policy Manual is not as comprehensive as the draft regulations (from 2017) and does not cover things such as reserves. <i>Audit recommends that Finance review the Finance Policy Manual and the draft Financial Regulations previously developed and consider if there</i></p>	

Recommendation	Priority Rating	Management Response & Deadline	Position at previous update	Updated Position 2022	Position May 2023
				<p><i>are gaps or inconsistencies which need to be addressed.</i></p> <p><b>Issue being addressed.</b></p>	
<p>To ensure Councillors receive the level of financial information required for effective and timely decision making a process should be put in place whereby quarterly management accounts are prepared in a timely manner.</p> <p>A first draft of quarterly management accounts should be provided to Directors (in a timely manner) for review and feedback. Deadlines for feedback and explanation of variances from budget holders via Directors to Finance should be established. Where no response is received from a Director, a reminder email should be sent. The</p>	2	<p>P8 draft accounts have been circulated, P9 are being prepared. Managers have 10 days to provide feedback/comments upon receipt of which the accounts are updated as necessary. Following this update, a second draft is issued to managers and once agreed (within 3 days) the final accounts are issued to Councillors. A summary page will be developed for elected members and detailed accounts for budget holders. (CFO-Already under development to be finished June 2017)</p>	<p>A Finance Committee was established (in October 2019) and meets monthly. Management accounts are a standing item on this agenda. Audit reviewed meeting minutes between October 2019 and March 2020 and can confirm that Management Accounts were provided to the Committee.</p> <p>The Management Accounts contain explanations of variances. Audit was advised that Management Accounts are provided to the SLT and HoS prior to being presented to the Finance Committee. Audit reviewed SMT/SLT minutes for the periods November 2018-March 2019 and October 2019-March 2020. The following was noted:</p> <ul style="list-style-type: none"> <li>Finance is a standing item on the SLT agenda</li> </ul>	<p>Audit was advised that except for P1 and P12, management accounts were issued in the last week of each month after month end. P12 position is to be provided before the end of May, along with P1 for 2022/23. SLT &amp; Council have been informed of draft P12 position.</p> <p>Finance is also adopting a new Finance system and it is hoped that this will further improve the availability and timeliness of management accounts.</p> <p>Audit accepts that progress has been made and that it is hoped the new financial system will provide further improvements. It is suggested that the area of budgetary management is</p> <ul style="list-style-type: none"> <li>There were gaps in meeting notes and unfortunately these occurred at a crucial</li> </ul>	<p>Audit was advised that this will be reviewed post implementation of the new Finance system.</p> <p><b>Issue being addressed.</b></p>

Recommendation	Priority Rating	Management Response & Deadline	Position at previous update	Updated Position 2022	Position May 2023
<p>management accounts should then be finalised incorporating explanations of significant variances), discussed at SMT and presented to the Corporate Policy &amp; Resource Committee within 4-6 weeks of a quarter end. The format of the management accounts should be improved to ensure each level of user obtains the level of financial information they need to support proper management of the budget and appropriate decision-making.</p> <p>The Management Accounts for Directors and budget holders should clearly identify all variance, highlight significant variances (as defined in a budget manual) and should allow recording of how variances will be resolved. The</p>				<p>time of the year in relation to budget preparation i.e. 18<sup>th</sup> December 2018 - 4<sup>th</sup> February 2019, and October 2019 - 10<sup>th</sup> February 2020.</p> <ul style="list-style-type: none"> <li>• There was reference to an SLT meeting to be held on 19<sup>th</sup> November 2018 to focus on Finance; no record of this meeting could be located</li> <li>• More detailed notes of the discussions around finance at SLT are now being retained (since February 2020)</li> <li>• At the SLT meeting on 2<sup>nd</sup> March 2020 it was agreed that Directors would take financial reports through their respective committees as well as these being presented at Finance Committee</li> </ul> <p>Audit notes that several recommendations on improving management financial information and the budgetary process were also made as a</p>	

Recommendation	Priority Rating	Management Response & Deadline	Position at previous update	Updated Position 2022	Position May 2023
<p>Management accounts presented to the Corporate Policy &amp; Resources Committee should include (or comprise solely of) a summary of key financial information, including significant variances, and predictions of the year end position.</p>				<p>result of an Independent Financial Review performed in 2019 which reinforce the Budgetary Control recommendations made by IA. Audit was advised that the Medium-Term Financial Plan (MTFP) for Council includes actions to address the recommendations arising from the independent review. The MTFP will need to be revised in light of Covid-19 and then costed out. An action plan of activities with planned target dates should then be developed.</p> <p>Audit notes that there have been delays in uploading the agreed budget onto the Total Finance system at the beginning of the financial year (both this year and in previous years). This means that management information is not available for Directors and Heads of Service in the early part of the Financial year.</p> <p><b>Issue being addressed.</b></p>	

2016-17 Partnership

Recommendation	Priority Rating	Management response & deadline	Position at Previous Update	Updated Position 2022	Position May 2023
<p>There is no listing of existing partnerships. There is a risk that Council does not understand the partnerships in which it is engaged which could result in uninformed decisions or delays in decisions regarding Council activities and a potential ineffective use of Council time and resources. Council should, in consultation with all Heads of Service, prepare a register (or registers) of all existing partnerships including such details as:</p> <ul style="list-style-type: none"> <li>• Partnership name</li> <li>• Type of partnership</li> <li>• Category of partnership e.g. limited company</li> <li>• Council's role</li> <li>• Names of Councillors</li> </ul>	2	Agreed. Business Support Manager, 30th June 2017.	<b>Not yet addressed</b>	<b>Not yet addressed</b>	<p>Definition of a Partnership has been agreed allowing the development of Partnership Guidelines. A database of all existing partnerships has been established, which will form the basis of all existing and future partnership working.</p> <p><b>Issue addressed.</b></p>

Recommendation	Priority Rating	Management response & deadline	Position at Previous Update	Updated Position 2022	Position May 2023
<p>and Officers involved</p> <ul style="list-style-type: none"> <li>• Date partnership began</li> <li>• Date of approval at appropriate Council level</li> <li>• Date partnership agreement signed</li> <li>• Date partnership agreement will expire</li> <li>• Location of partnership files</li> </ul> <p>Council should develop guidelines for partnership working which should contain an agreed definition of partnership(s)</p>					

2019-20 Invoicing and Debtors

Recommendation	Priority Rating	Management response & deadline	Updated Position 2022	Position May 2023
<p>Finance should create comprehensive documented procedures explaining the process of, and the roles and responsibilities, within invoicing and debtors (consider the use of screen shots for explaining system use and the inclusion of any templates used e.g. Daily Receipts Sheet. Management should ensure they are regularly reviewed and updated).</p>	<p>2</p>	<p>We aim to draw up a more detailed list of procedures for processing of invoices, to include roles, responsibilities and a schedule for the raising of certain recurring invoices. However it should be noted that a number of invoices are raised on an ad hoc basis, predicting the timing and frequency of such requests is not possible. Senior Finance Officer - Accounts Receivable, Sept 20</p>	<p>Audit was advised that the Finance team has been creating a suite of documented procedures and was provided with the following relevant to invoicing and debtors:</p> <ul style="list-style-type: none"> <li>• Invoicing &amp; Income procedures</li> <li>• Direct Debit procedures - including creating instalment plans</li> <li>• Bank Reconciliation procedures - which covers income &amp; debtor payment batch matching</li> <li>• Credit Control procedures - monthly aged debt review</li> <li>• Worldpay procedures - managing income received via online Worldpay</li> <li>• Cash handling procedures - for all Council facilities that receive cash or invoice payments</li> </ul> <p>Audit notes that detailed steps are included, associated templates are</p>	<p>Roles and responsibilities are yet to be included.</p> <p><b>Issue being addressed.</b></p>

Recommendation	Priority Rating	Management response & deadline	Updated Position 2022	Position May 2023
			referred to, and screen shots are used. <b>Roles and responsibilities are yet to be included. Issue being addressed</b>	
Finance should review and update the Policy for Bad Debt Management	2	Chief Finance Officer is responsible for reviewing and updating the Debt Management Policy.  Chief Finance Officer	The Debt Management Policy was last reviewed and updated in February 2017. The Policy states it will be reviewed every 3 years. This is yet to be reviewed.  <b>Issue not yet addressed</b>	The Debt Management Policy has been reviewed and updated. Audit was advised that any remaining finance policy/strategy, etc which requires Council approval will most likely be brought to Committee in September 2023  <b>Issue being addressed.</b>
Finance should review the format and content of the Debt Management Report provided to the Corporate Policy & Resources Committee. The analysis of the grouping of debts should be reviewed to ensure it is clear when a debt is outstanding for more than 90 days (consider combining 90 days and over 90 days as one group): current, 60 days, 90 days, Over 90 days. Totals should be included for all lists in the report, in the sections providing detailed breakdowns of	2	The current layout of the debt management report is dictated by the constraints of our finance system, Totalmobile. We hope to be using a new system within the next 1218 months and it is envisaged that more comprehensive analysis of debt will then be possible. Until the new system is in place a reconciliation of all figures used in the report will be carried out each month.  Senior finance officer - Accounts Receivable - reconciliation; immediate and review format; when new software is procured.	As previously advised to Audit the current layout of the debt management report is dictated by the constraints of our finance system, Totalmobile. A new Finance system is under consideration and this issue will be addressed when the new system is in place.  <b>Issue being addressed</b>	This issue is being addressed via new Finance system which is currently being considered.  <b>Issue being addressed.</b>



Recommendation	Priority Rating	Management response & deadline	Updated Position 2022	Position May 2023
over 90 days analysis, and in the sections containing write-off details. To ensure there are no errors in the information presented there should be a reconciliation of all figures presented in this report. The total at the beginning of the Report i.e. over 90 days (currently section 3 of the Debt Management Report) should be reconciled to the totals of the lists in the 90-day analysis and the debts written off section of the report.				

**2016-17 Information Governance and Data Protection**

Recommendation	Priority Level	Management Response	Position at Previous Update	Updated Position 2022	Position May 2023
Council should roll out the ID badge system to all staff, visitors and contractors to ensure that people can be easily identified and that no unauthorised individuals gain access to information or areas which should be restricted`.	2	The Council has recently purchased a machine to produce ID badges and a policy and process will be created to implement the changes. Civic Facilities Manager - April 2017	Currently the Civic Facilities Manager is processing requests for ID Badges as and when received. A policy is under development and there are plans to rollout the use of ID badges to all staff and visitors.  ID Badges have been rolled	Audit was advised that the position is unchanged.  <b>Issue being addressed.</b>	1. Finalise roll-out of ID/Swipe badges 2. Clear desk policy. Clear Desk Principles communicated to staff via Staff newsletter and Team meetings (Jan/Feb 2023). 3. Sign in/out arrangements 4. Meet visitors/contractors and escort on exit.

Recommendation	Priority Level	Management Response	Position at Previous Update	Updated Position 2022	Position May 2023
			<p>out to the majority of Council staff as part of the introduction of the new flexi system (i.e. a combined ID/flexi card).</p> <p>The issue of ID badges for visitors to Council facilities is still being raised on a regular basis with the Facilities Manager but has not yet been addressed.</p> <p><b>Issue being addressed</b></p>		<p>5. Use of NTAD system email issued to all staff with phased roll-out and completion during May 2023 with review on Monday 5th June</p> <p><b>Issue being addressed.</b></p>

2017-18 Corporate Governance

Recommendation	Priority Rating	Management response & deadline	Position at Previous Update	Position June 2020	Position May 2023
A process should be put in place to support preparation of Annual Assurance Statements at the appropriate levels of Council, to provide the Chief Executive with evidence of overall organisation Annual Assurance levels.	2	Accepted; Process to be implemented.  <b>Director of Corporate Services, December 2017</b>	Audit was advised that due to resourcing issues during the year (vacant post and prioritisation of external resource to an investigation) the Draft Annual Assurance Statement has been revised and will be forwarded to SLT for consultation and consideration with the aim of rolling out during the 2020/2021 year.  <b>Issue being addressed</b>	Audit was advised that Annual Assurance Statements have been requested and received but that the process needs to be further developed in 2022/23.  <b>Issue being addressed</b>	A process has been established whereby Annual Assurance Statements are being requested from Directors and Heads of Service  <b>Issue addressed.</b>

2018-19 Town and Village Management

Recommendation	Priority Level	Management Response	Position at Previous Update	Position at June 2021	Position Sept 2022	Position May 2023
Management should develop a medium-term plan (3 years) which would support annual planning of activities.	2	A medium plan of 3-5 years would be the minimum term. Ideally this should be developed as part of a long-term plan. The Long Term Plan should be based on master plans in combination with physical regeneration department to provide a strategic approach to Place Management	Audit was advised This will shortly be underway with the development of a new economic development strategy for the Borough. However, given the ongoing reduction of budgets in-year, it is impossible to ensure that all activities are ever completed. In addition, the funding for Regeneration remains held by the Department for Communities. Council will work in partnership to agree priorities and mix/match public realm with softer revenue-based activities, where revenue budgets allow.  <b>Issue being addressed</b>	Audit notes that the development of a Town & Village Management Strategy is ongoing and completion has been delayed due to changes in key staff.  This will be completed in 2022/23.  <b>Issue being addressed</b>	Council's post Economic Development Strategy is complete and agreed by Council. This now incorporates Council's preliminary work to incorporate the Growth Deal projects. The town Masterplans are all now 'refreshed' and each of Council's towns have a newly formed Town Team or Town Forum to engage local stakeholders in the development process. To further support the development, the 2022 business plan also incorporates the requirement for Perception Surveys to provide an evidence base for funding, funded programmes and business planning.	The Terms of Reference for the Town & Village Management (Strategic Operations for TVM including Action Plan) was issued in January 2023 and Council approved the appointment of consultant Mr. Chris Wade to conduct an independent review of strategic operations of the Town and Village Management unit. The outcomes of the independent review will help inform the development of the activities of TVM to maximise its contribution to Council's Economic Development strategy  <b>Issue being addressed.</b>

2017-18 Asset Management

Recommendation	Priority Rating	Management response & deadline	Position at March 2019	Updated Position 2022	Position May 2023
The Council should finalise the overarching strategic policy in relation to asset management. This policy should be communicated to staff and reviewed regularly.	2	Finalise draft policy, including procedural supplements and submit to SMT for consideration followed by submission to the consultation and Council approval processes.  <b>Chief Financial Officer, by 30 June 2018</b>	It was agreed at the Land & Property Sub Committee in November 2018 to acquire additional support to develop an Asset Management Strategy. This is to be Completed by September 2019.  <b>Issue Being Addressed</b>	Council now has an approved Estate Strategy (2020-2025) and a Land & Property Policy adopted June 2020.  However there is no Asset Management Strategy in place which covers other fixed assets. It has been agreed that this policy will be developed. <i>Audit recommends that addressing this recommendation be prioritised.</i>  <b>Issue Being Addressed</b>	A draft strategy has been prepared and is due to be finalised in June 2023  <b>Issue being addressed.</b>
Procedures in relation to additions, disposals and transfers should be incorporated within the overarching strategic policy	2	<b>See above response</b>  <b>Chief Finance Officer, by 30 June 2018</b>	As above.  <b>Issue Being Addressed</b>	As above.  <b>Issue Being Addressed</b>	As above  <b>Issue being addressed.</b>

2018-19 Time Recording and Overtime

Recommendation	Priority Rating	Management response & deadline	2021	Position May 2023
A corporate message should be distributed, reminding managers of the need to comply with the Working Time Regulations but also of the council's duty of care to its	2	Content of message to be reviewed agreed by SMT and transmitted to all Heads of Service for distribution to service managers and supervisors.	<b>Issue not addressed</b>	Advised this was discussed at SMT meeting on 12th May 2023  <b>Issue being addressed.</b>

Recommendation	Priority Rating	Management response & deadline	2021	Position May 2023
staff.		CFO January 2019		
An overtime policy should be drawn up and approved by Council.	2	Overtime policy to be developed CFO - January 2019	Draft Overtime Guidelines developed in December 2021 <b>Issue not addressed</b>	Guidelines still in draft – no policy developed. <b>Issue not yet addressed</b>

#### 2018-19 Insurance

Recommendation	Priority Rating	Management response & deadline	Updated Position 2022	Position May 2023
The Council should develop an insurance strategy for Council which considers the insurance needs for Council, the structure of the overall level of risk and how Council will deal with insurance policy excesses etc.	2	Agreed	A draft Insurance Strategy has been developed and is due to go to Corporate Policy and Resources Committee following resolution of one final issue by Council's broker. Issue Being Addressed	We reviewed the Insurance Strategy presented to the Corporate Policy & Resource Committee in November 2022. <b>Issue Addressed</b>

#### 2018-19 Off-Street Parking

Recommendation	Priority Rating	Management response & deadline	Updated Position 2022	Position May 2023
Management should ensure that the car parking officer receives inspection reports from all Council areas.	2	Infrastructure has now discussed and agreed a maintenance & inspection regime with frequencies and that these subsequent reports are presented to the department. <b>Head of Infrastructure.</b>	A maintenance & inspection regime with frequencies was agreed but there were continuing issues with inspection reports not being easily accessible to the car	<b>Issue Addressed.</b>

Recommendation	Priority Rating	Management response & deadline	Updated Position 2022	Position May 2023
			<p>parks officer. Discussions have now taken place to consider IT system changes to ensure access to the inspection reports.</p> <p><b>Issue being addressed</b></p>	

2018-19 Travel and Subsistence

Recommendation	Priority Rating	Management response & deadline	Updated Position 2022	Position May 2023
<p>Council should consider a complete review of essential and non-essential car users including the location of employees with a view of reducing overall travel costs to Council.</p>	1	<p>Essential User policy currently being reviewed, once implemented any assessment of essential user status can be carried out in accordance with the terms of the revised policy</p> <p><b>Chief Finance Officer - January 2019</b></p>	<p>The Essential Car Users Policy was presented to Council in August 2019 and was not approved at that time. The Policy now requires revisiting to consider Councillor's feedback and any additional change will need to be renegotiated with unions.</p> <p><b>Issue being addressed</b></p>	<p>The Essential Car Users Policy was presented to Council in August 2019 and was not approved at that time. The Policy now requires revisiting to consider Councillor's feedback and any additional change will need to be renegotiated with unions.</p> <p><b>Issue being addressed -</b></p>

2019-20 Fuel Management

Recommendation	Priority Rating	Management response & deadline	Updated Position 2022	Position May 2023
<p>Council should have a centralised documented policy for ordering</p>	2	<p>Procedures for ordering fuel (fleet &amp; heating) to be developed and issued to</p>	<p>A policy and procedure for the ordering and management of</p>	<p><b>Issue being addressed</b></p>

Recommendation	Priority Rating	Management response & deadline	Updated Position 2022	Position May 2023
fuel (or one for vehicle fuel and one for heating fuel) and should ensure the supporting procedures are documented and provided to all staff in the relevant service areas.		appropriate staff. Head of Estates – May 2020	fleet fuel was developed, finalised and approved in June 2021 <b>Issue addressed</b>  There is a process around the ordering of heating oil and a template provided which outlines the need for quotes; however, a comprehensive procedure is yet to be finalised. <b>Issue being addressed</b>	
Audit recommends that a record of discussions and agreements reached at meetings between Finance and Service areas to discuss budget matters during estimate preparation be retained. All actions agreed at these meetings in relation to finalising the estimates should be recorded and noted as resolved before the final estimate value is discussed by SLT and finally presented to Council.	2	Agreed Heads of Service – October 2020	Finance have put in place a Budget Policy document, and this states that: <ul style="list-style-type: none"> <li>• The Chief Executive and Chief Finance Officer will provide services with detailed guidance on the completion of the budget and service plan</li> <li>• The Chief Finance Officer shall maintain a full audit trail, providing analysis of budget movements from one year to the next. This audit trail will include an analysis of all adjustments including, growth, savings, inflation, resource redirections and budget pressures etc</li> </ul> Audit believes the manual would be improved if it advised the Service areas to retain a record of discussions on the	Budget guidelines are in place and Audit has viewed improvement in Directorate level reports prepared as part of the rate setting process.  <b>issue addressed</b>



Recommendation	Priority Rating	Management response & deadline	Updated Position 2022	Position May 2023
			final agreement of the budget. <b>Issue being addressed</b>	

2020-21 ICT – Working from Home

Recommendation	Priority Level	Management Response	Updated Position 2022	Position May 2023
It is recommended that Asset Management Policy & procedure be put in place (for fixed assets other than land and property).	2	An Asset Management Policy will be developed for IT and the wider assets (by the Finance Team). ICT will comply with any Asset Management Policy developed by Council.	ICT are awaiting the Corporate Asset Management Policy. <b>Issue being addressed</b>	As noted earlier a draft Asset Management Policy has been developed. <b>Issue being addressed.</b>
The current suite of ICT Policies should be reviewed, updated, and amalgamated to create a comprehensive ICT Security Policy which is 1) an accurate reflection of a Council's current security activities and, 2) provides realistic and attainable security goals. Associated procedures should be reviewed, updated, and aligned to the newly developed ICT Security Policy. In tandem with the development of the ICT Security Strategy an ICT Security action plan should be	2	Agreed.	Cyber Security training is now being implemented with a strong security focus on staff awareness in the form of tutorials and phishing campaigns. The ICT policies are currently being reviewed to address all issues raised by Audit and to reflect actual security measures in operation. <b>Issue being addressed</b>	Independent ICT Professionals have carried out significant assessments of Cloud, Security, Infrastructure and Network. An action plan is now in place to progress with the recommendations where appropriate. This information together with the ICT Strategy will assist in the development of ICT Security Strategy. ICT Business Plans will be reviewed and developed for 23-24 year,

Recommendation	Priority Level	Management Response	Updated Position 2022	Position May 2023
<p>developed and highlight.</p> <ul style="list-style-type: none"> <li>Any security measures/actions which are deemed essential, some may already be referred to within the current ICT policies and procedures, but are not yet actioned by Council, some will have arisen as a result of PEN and firewall testing, and some may be outlined in the ICT Business Plan 202-21. Responsibilities, deadlines and costs for addressing these should be recorded in the Action Plan.</li> <li>Any security measures which are desirable but not essential can be included in the ICT Security action plan but noted as longer term aspirations until staff resources or budget can be made available. Such measures should be removed from the ICT Security Policy &amp; Procedures until such times as they can be implemented.</li> </ul> <p>Where budget or staffing resource is a limiting factor on essential security measures this should be outlined in the ICT Security Action Plan and highlighted to SLT and elected members.</p>				<p>mindful of resources.</p> <p><b>Issue being addressed.</b></p>

2020 - 21 Business Continuity and Emergency Planning

Recommendation	Priority Level	Management Response	Updated Position 2022	Position May 2023
<p>The overarching Corporate Business Continuity Plan should provide an operational document that sets out priorities, management structures and communication mechanisms to ensure an appropriate response to any disruption.</p> <p>Audit recommends that the Corporate Business Continuity Plan be reviewed and its format considered with a view to shorting the document to make it more user friendly in the event of an incident. A corporate document should be produced shorter in length containing one list of internal and external interdependencies.</p> <p>As previously recommended Council should consider following the outline ISO 22301 in the future.</p>	2	<p>A review of the plan will be undertaken with a view to align more closely with the format suggested in ISO 22301. This will be incorporated in the Health &amp; Built Environment Business Plan 21-22. Individual service area business plans will supplement as appendices. It is requested that a review of responsibilities in respect of Business Continuity be undertaken in addition to the adequacy of the resources provided to ensure that a satisfactory level of assurance for this function can be provided.</p>	<p>In progress. A review of Councils Business Continuity Plan was included in the Health &amp; Built Environment Business Plan for 2122 however this was not achieved.</p> <p>The Health &amp; Built Environment Business Plan for 22-23 undertakes to progress review of Councils Business Continuity Plan in accordance with the Business Continuity Institute (BCI) Good Practice Guidelines with a view to aligning more closely with ISO 22301 by completing the following stages of the Business Continuity Management Lifecycle by March 2023:</p> <ul style="list-style-type: none"> <li>• PP1 Policy</li> <li>• PP2 Embedding</li> <li>• PP3 Analysis</li> </ul> <p><b>Issue being addressed.</b></p>	<p>A Business Continuity Management Policy is being brought for decision to Environmental Services Committee June 2023; work progressing in line with that document.</p> <p><b>Issue being addressed.</b></p>
<p>Revised and updated Service Continuity Plans should be forwarded to the Head of Health and Built Environment to allow the Corporate Document to reflect the current position. Service Contingency plans</p>	2	<p>Agreed.</p>	<p>In March 2022 a request was made for all Council Heads of Service to carry out an annual review of their service business continuity plan and forward to Health &amp; Built Environment. The return of a number</p>	<p>All Heads of Service plans received.</p> <p><b>Issue addressed.</b></p>

Recommendation	Priority Level	Management Response	Updated Position 2022	Position May 2023
<p>should be updated to reflect the effect of the pandemic on service delivery and to ensure that all risks are addressed.</p> <p>Each directorate should ensure that there is alignment between the Corporate Business Continuity Plan and the ICT disaster recovery plan in the areas for which they hold responsibility.</p>			<p>of updated plans is awaited and is being followed up.</p> <p><b>Issue being addressed</b></p>	
<p>Business continuity plans should be tested periodically. This should include:</p> <ul style="list-style-type: none"> <li>a) Recovery of critical applications systems at alternate site(s).</li> <li>b) Compatibility of IT and workspace facilities (e.g. printers, telecommunications).</li> <li>c) Notification of updates to procedures and lines of communication.</li> <li>d) Recovery of critical business processes.</li> </ul> <p>All tests should include IT and officers from the relevant section. Tests should be documented and discussed with SMT to ensure all issues are resolved.</p>	2	<p>Responsibility for testing function area Business Continuity Plans rests with the Head of Service responsible. A test plan will be incorporated into the revised Business Continuity Plan. A testing regime for other functional areas will be agreed through Councils internal Emergency Planning Implementation Group (EPIG). It will be the responsibility of each Head of Service to test their own specific function Business Continuity arrangements and provide a written report of the outcome to the Head of Health &amp; Built Environment.</p>	<p>Test plan to be developed as part of the Business Continuity Plan review. Finance Business Continuity Tests were carried out of Accounts Payable in January 2021 and of Payroll in February 2021. The tests are to be repeated in May/June 2022.</p> <p><b>Issue being addressed</b></p>	<p>The Finance Business Continuity plan is to be updated to consider the new IT system and will liaise with ICT on testing.</p> <p><b>Issue being addressed.</b></p>

Recommendation	Priority Level	Management Response	Updated Position 2022	Position May 2023
These plans should be independently reviewed on a periodic basis to ensure that they are fit for purpose.	3	Accept subject to resource.	<b>Issue not yet addressed</b>	Audit was advised that additional resource is required to address this, and it is hoped that by September 2023 this can be resolved.  <b>Issue being addressed.</b>
A Business Continuity Policy should be developed for Council that clearly aligns the Councils strategic objectives including resources and ICT.	2	Agreed (TBC).	Being brought before SLT in May 2022.  <b>Issue being addressed</b>	Business Continuity Management Policy being brought for decision to Environmental Services Committee June 2023  <b>Issue being addressed.</b>

**2020-21 Environmental Health – Licencing**

Recommendation	Priority Level	Management Response	Updated Position 2022	Position May 2023
Include a written note on the issue of refund of entertainment licence overpayments in the documented procedures.	3	Application Processing Procedure to be reviewed and reference made to processing refunds and overpayments.	There has been a change to the way Council processes applications and a new procedure is being drawn up which will include issues of refunds.  <b>Issue being addressed</b>	New procedure in place  <b>Issue addressed.</b>
Council should expand the existing documented procedures	3	Application Procedure to be reviewed and amended to include guidance on the issue of	There has been a change to the way Council processes	New procedure in place.

Recommendation	Priority Level	Management Response	Updated Position 2022	Position May 2023
around Entertainment Licencing to include guidance on the permitted circumstances for issuing a Provisional licence.		provisional licences.	applications and a new procedure is being drawn up which will include consideration of provisional licenses.  <b>Issue being addressed</b>	<b>Issue addressed.</b>
The Environmental Health Service Team should undertake an exercise to map the current process (preferably using flow charts) and linking the steps to roles and responsibilities across the various teams involved to ensure clarity over the procedures and to identify any opportunities for streamlining.	2	The existing text-based procedure was for Environmental Services staff only. It will be reviewed, and flowcharts developed to clarify the process identifying roles and responsibilities and where possible determining efficiencies and reducing risk. This will be a cross cutting exercise involving the Finance section and those responsible for reception staff at all civic buildings.	There has been a change to the way Council processes applications and a new procedure is being drawn up which will include flow charts and responsibilities. This new procedure is being implemented to improve and streamline the application process and to achieve higher rates of legal compliance from the premises. This outcome – which in detail is to ensure all applications or outstanding renewals are effectively dealt with within 8 weeks - has now been made a performance indicator for the service.  <b>Issue being addressed</b>	New procedure in place and being implemented.  <b>Issue addressed</b>

2020-21 Capital Projects

Recommendation	Priority Level	Management Response	Updated Position 2022	Position May 2023
Audit recommends that the ToR	2	Agreed - the ToR is to be updated as	Updated ToR currently being	Updated terms of reference for

Recommendation	Priority Level	Management Response	Updated Position 2022	Position May 2023
<p>requires further detail and greater clarity over governance reporting arrangements. The following points should be considered:</p> <ul style="list-style-type: none"> <li>Although it is referred to in the ToR the main aim of the CPWG should be clearly stated; wording such as the following should be considered, "to advise SLT and Council on prioritisation of capital projects, within the constraints of the capital and revenue budgets."</li> <li>Who will provide what information, in what format and how frequently to the CPWG?</li> <li>Who will provide administration support to CPWG; including minutes of meetings?</li> <li>How often and in what format will CPWG report to SLT? Who will prepare this information?</li> <li>Who will provide the Finance information? A member of the Finance team should be</li> </ul>		<p>suggested - The Chair of the CPWG will provide information monthly or sooner if needed by SROs and a Business Support Officer will be assigned the responsibility of administrative support for the CPWG. The Chair of the CPWG will provide regular updates to SLT in line with project stages. A member of the Finance team will be nominated to support the CPWG. A diagram of the governance reporting arrangements has been developed.</p> <p>Chair of CPWG Supported by CPWG dedicated finance officer Oct/Nov 2020</p>	<p>developed</p> <p><b>Issue being addressed</b></p>	<p>the CPWG have now been agreed and implemented since Jan 2023.</p> <p><b>Issue addressed.</b></p>

Recommendation	Priority Level	Management Response	Updated Position 2022	Position May 2023
<p>nominated to oversee the capital expenditure and attend CPWG meetings.</p> <ul style="list-style-type: none"> <li>A diagram of the governance reporting arrangements should be included to ensure clarity and agreement over roles and responsibilities in the scrutiny and approval of all capital projects and the capital programme.</li> </ul>				
<p>Council should update the MTFP to include a detailed analysis of the medium-term financial position, underpinned by clear assumptions, including the impact of Covid-19. The Capital Programme should be clearly aligned to the financial projection within the MTFP and a Capital Strategy should be put in place. A Capital Strategy should include capital expenditure, investments, liabilities and treasury management, along with sufficient detail to allow all members to understand how stewardship, value for money, prudence, sustainability and</p>	2	<p>Agreed. Chair of CPWG Supported by CPWG dedicated finance officer Nov/Dec 2020.</p>	<p>Audit was provided with the latest draft version of the MTFP. It is not yet finalised.</p> <p><b>Issue being addressed</b></p>	<p><b>Issue being addressed - MTFP to be finalised.</b></p>



Recommendation	Priority Level	Management Response	Updated Position 2022	Position May 2023
affordability will be secured and how they will meet legislative reporting requirements. It should include details of planned disposals and how realization of assets has been considered and will be managed.				

**2020-21 Review of Credit Card Usage**

Recommendation	Priority Level	Management Response	Updated Position 2022	Position May 2023
There is a risk that Council is not achieving best value for money when items are purchased at short notice from the high street. There should be a review of the types of expenditure and an assessment whether contracts are in place for that particular expenditure.	3	Agreed to review	Audit was advised that no review had taken place as yet.  <b>Issue not addressed</b>	This review is to be carried out by June 2023  <b>Issue being addressed.</b>

2020-21 Performance Improvement

Recommendation	Priority Level	Management Response	Position 2022	Position at May 2023
<p>Council should document a Performance Management Cycle and procedure, which includes:</p> <ul style="list-style-type: none"> <li>• Clear explanation of the linkages between the key elements of performance management framework and how Council supports these linkages.</li> <li>• Key dates and deadlines in the cycle of activities which support the performance management framework (from planning, though monitoring feedback and revision).</li> </ul> <p>All roles and responsibilities.</p>	2	<p>Council has developed and brought online several new initiatives and components of its Performance Improvement Cycle this past year. Council recognises and agrees that it is important to document and formalise these arrangements and as such work is ongoing on the development of an update Performance Improvement Cycle for Causeway Coast and Glens Council. This will be complemented by a new Policy once fuller guidance has been received from Dept Communities concerning the longer terms requirements under the Performance Duty.</p>	<p>Performance Improvement Cycle key milestones set out in annual Performance Improvement Plan. Key dates in cycle set out in Performance Section's annual Business Plan. New Policy still required to be approved. Under development now as cycle has now thankfully normalised following impact of Covid pandemic.</p> <p><b>Issue being addressed</b></p>	<p>Council's Performance Improvement Policy and Procedural document was updated and submitted to Members in February 2023, for final agreement at Full Council in early March 2023.</p> <p><b>Issue Addressed.</b></p>
<p>Once a documented a Performance Management Cycle and procedure is in place Council should carry out a training needs assessment relating to the performance management cycle/framework and devise an appropriate training plan</p>	3	<p>Training on the APSE benchmarking process has been provided across Council, and the Services have held sessions in terms of Business Plan development. Agree that once Performance Improvement Cycle is agreed that such a training need analysis and rollout should take place.</p>	<p>17 colleagues availed of APSE training and more will be given additional training in May/June 2022. Data input training for PERFROM platform required for key staff and will be completed before end June 2022.</p>	<p>Training on Benchmarking and data collection has continued. in March and April 2023.</p> <p><b>Issue Addressed.</b></p>

Recommendation	Priority Level	Management Response	Position 2022	Position at May 2023
for staff.			Additional training will be planned once Performance Policy is completed.  <b>Issue being addressed</b>	
A procedure should be drawn up and documented to support a review and update of the Corporate Plan on an annual basis. The procedure must ensure all required data sources are identified and relevant personnel are aware of the timings and deadlines.	2	Performance Team would be happy to contribute and assist in any way possible in terms of development and ongoing review of the Corporate Strategy. It is agreed that a procedure is needed to ensure all required data is sourced and available to feed into the indicators to be used to access progress with the Corporate Strategy/Plan. Work on this procedure will commence and this will be documented and approved by the SLT as sourcing of data will cut across all Directorates within Council.	<b>Not yet addressed</b>	The newly developed framework and policy document includes reference to the relationships between the Performance Improvement procedures and the ongoing monitoring of the Corporate Plan. An Internal Audit in 2022/23 observed this was yet to be fully addressed.  <b>Issue being addressed</b>
The format of the Business Plan should be reviewed to consider how to best to integrate PSE information and baselines need to be consistently developed for KPIs in the BPs going forward. This should be a joint exercise between the Head of Policy (who oversees Corporate and Business Planning) and Performance Improvement Officer (who oversees APSE and Performance Improvement).	3	Performance Team has been involved in this process and indeed welcomes the positive steps made over the past year in terms of content and early publication dates of Annual Business Plans. Indeed, Performance Team would be happy to contribute and assist in any way possible in terms of further development and ongoing review of the Business Planning process. This is an important step in the Performance Improvement Cycle. There will be a joint effort to review the format of the Business Plans.	<b>Not yet addressed</b>	This work continues and new annual Business Plans are currently being developed by Services and Directorates. This work continues and new annual Business Plans are currently being developed by Services and Directorates. Some are already ready and have been reviewed internally. The break in Council business due to the Election has meant that the Business Plans have not yet been to a Council Committee for approval. Furthermore, session has taken place with

Recommendation	Priority Level	Management Response	Position 2022	Position at May 2023
				senior staff regards content and formatting of Business Plans. Templates and good practice examples shared. Performance Improvement team involved in ongoing review of Business Plan contents. <b>Issue being addressed.</b>
Some form of independent verification (at least on a sample basis) should be performed for data used.	2	Agreed - This is an important part of the Performance Improvement Cycle and has been raised by external audit. APSE does provide verification for our National Benchmarking data, central Government Departments do provide this for our Statutory indicators but do agree that there is a role for the Council Services to play in terms of providing some additional evidence/clarity over the verification of their Business Plan data. The Performance Team will discuss this with SLT to identify and agree how additional verification checks can be introduced.	Internal audit performed sample verification in 2021/22. This is a first step towards independent verification.  APSE will be completing a piece of work in 2022/23 in which they will be working directly in Council, with key colleagues, to test and verify the data that they use for their APSE data benchmarking uploads.  <b>Issue being addressed</b>	Council has welcomed APSE for a site visit and verification testing in 2023. This was the first step in this process as it is being used to assess Council needs for independent verification moving forward.  <b>Issue is being addressed.</b>

2020-21 Treasury Management

Recommendation	Priority Level	Management Response	Updated Position 21-22	Position at May 2023
The final version of the papers provided to Councillors for setting the rates, including the MRP Policy, should continue to	3	MRP policy is presented to council at rates setting meeting and was included with the papers at the recent rates meeting on 25th	Audit was advised that all papers for the February 2022 rates setting process have been approved and retained and a	<b>Issue being addressed.</b>

Recommendation	Priority Level	Management Response	Updated Position 21-22	Position at May 2023
be retained in a specially named folder on the Council's shared drive (only accessible to senior Finance Team members) and should always be uploaded onto Council's webpage along with the agenda/minutes of the Council meeting. A short checklist of the papers to be provided in line with the regulations (and any additional reports) should be created by Finance and signed off by the Chief Finance Officer before providing for upload to the Council website with the Rates meeting agenda.		February 2021.  Final versions of reports/policies retained in separate folders and a checklist of reports needed for the striking the rates meeting will be introduced by Finance.  CFO in line with schedule of reports preparation for 2022/2023 rates meeting	checklist will be drafted for the next rate setting process.  <b>Issue being addressed</b>	
A short but comprehensive documented procedure covering all TM matters and timing of reports should be put in place as soon as possible.	2	Procedures to be documented  CFO April 2021	Audit was advised that there is no progress to report at this time.  <b>Issue not addressed</b>	<b>Issue not yet addressed.</b>
A more frequent update of cash flow projections should be performed by Finance.	3	Current cash flow projection is basic, development of the debt management model includes a cashflow projection which will address this issue.  CFO April 2021	However Audit notes through review of Finance Committee meeting minutes that a Debt Model had been developed and was considered by an external financial consultant to be on a sound basis. Audit was advised based on this model a rolling 3-month debt is now being forecast in the Management Accounts. Medium Term debt is considered in the draft MTFP.	This will be reassessed following implementation of the new Finance system.  <b>Issue being addressed.</b>

Recommendation	Priority Level	Management Response	Updated Position 21-22	Position at May 2023
			As Council goes through the year, they will adjust the debt forecast modelling accordingly as they invest surplus cash reserves.  <b>Issue being addressed</b>	
Finance should ensure compliance with TMP 6 of the Council's TM Policy by providing a mid-year review of progress, and an annual report on performance and compliance after the close of the financial year.	2	<b>Mid-year review will be presented to committee in Oct/Nov 2021, Annual review for 2020/21 will be presented after year end.</b>  <b>CFO Oct/Nov 2021 and April/May 2022</b>	Audit was advised that a mid - year review was not carried out - as there was nothing to report.  Audit recommends that the Finance Committee are updated mid-way through the year on TM matters. If there is nothing to report, this should be brought to the attention of the Committee and recorded in the minutes.  <b>Issue not addressed</b>	Audit notes that Mid-year Treasury Management report was presented to Finance Committee in October 2022 and an Annual Review of Treasury Management was presented to Finance Committee in April 2023.  <b>Issue Addressed.</b>
Training on Treasury Management and the CIPFA code of practice should be arranged as soon as possible for elected members who sit on the Finance Committee. Refresher training for senior Finance Team members should be re-instated.	2	<b>Member training does take place but needs to be extended to treasury management</b>  <b>CFO to discuss training need with ODHR and Democratic Services - April 2021</b>	Audit was advised that no progress has been made to date.  <b>Issue not addressed</b>	Will be considered going forward once new Committees are in place.  <b>Issue not yet addressed.</b>

2021-22 Estates & Facilities

Recommendation	Priority Rating	Management Response, responsible officer & Deadline	Position May 2023
<p>A central Council wide policy on asset management should be finalised and adopted. Estates and Facilities should coordinate with finance, the operations garage, and insurance services to develop formal asset management policies and procedures specifically for Estates in line with the agreed Central policy of Council.</p>	<p>2</p>	<p>A nominated officer will lead on the development and implementation of an Estates Asset Policy following input from other departments.</p> <p>Responsible Officer&amp; Implementation Date- G Doyle Head of Estates. March 2022 subject to staff resource being made available.</p>	<p>A Vehicle Plant and Equipment Asset Management Policy was implemented in February 2023. Review date is February 2024. This includes the following:</p> <ol style="list-style-type: none"> <li>1. Introduction</li> <li>2. Purpose and Scope</li> <li>3. Responsibilities</li> <li>4. Asset Register</li> <li>5. Asset Management</li> <li>6. Asset procurement and disposal</li> <li>7. Training</li> <li>8. Monitoring</li> <li>9. Notes</li> </ol> <p><b>Issue addressed.</b></p>
<p>Estates should assess its staffing structure to determine if one of the currently vacant Technical Officer positions could be reallocated to an Assistant Asset Officer position. The new position would support the Asset Officer and be responsible for development and implementation of asset policies and procedures within the Estates team. The position should be filled as soon as possible. Filling the remaining vacant Technical Officer position should also be prioritised. Job descriptions should be updated to reflect asset management responsibilities at all levels within Estates to align them with the new asset management policies and</p>	<p>2</p>	<p>Discussions are ongoing with the Director to identify and fill priority vacancies which, in turn, will facilitate the development and implementation of the Asset Policy (along with other priorities).</p> <p>Responsible Officer&amp; Implementation Date- G Doyle, Head of Estates. March 2022 subject to staff resource being made available.</p>	<p>An Assistant Asset Officer was appointed in November 2022. Following the resignation of one of the Technical Officers in October 2022, no Technical Officers were appointed in April 2023.</p> <p>All Supervisors are adding/ removing items from the asset list when purchased or auctioned. A quarterly check/audit has been carried out by our Assistant asset policy to ensure the items are there and tagged. Asset List has been provided.</p> <p><b>Issue addressed.</b></p>

Recommendation	Priority Rating	Management Response, responsible officer & Deadline	Position May 2023
<p>procedures and the allocation of responsibility for assets. The task of documenting asset management policies and procedures should be allocated to an appropriately senior staff member within Estates. If that is not possible, the Head of Estates should consider outsourcing the development of the asset management policies and procedures to a third party. As an interim measure, the area manager should ensure that all depot supervisors are preparing asset lists and asset tags for vehicles, plant and small equipment in a uniform manner. Once the asset management policies and procedures are prepared and approved, the area manager should ensure that all depot supervisors and other relevant staff are trained on the new policies and procedures.</p>			
<p>An up-to-date asset list should be maintained for all depots where assets are located. The data included on the asset lists should be standardised and uniform in presentation. All data should be captured using the same software which initially could be MS Excel. However, over time the Council should migrate towards a centralised web-based system which will enable the generation of a consolidated Estates asset register from a central location. The nominated officer should work closely with the depot supervisors to deliver accurate and complete asset lists. There is</p>	2	<p>As part of the development of the policy, the nominated officer will consult with the Supervisors to develop an appropriate system of record keeping which will contain all of the relevant information pertinent to maintaining control of Estates assets.</p> <p>Responsible Officer&amp; Implementation Date – G Doyle, Head of Estates. March 2022 subject to staff resource being made available.</p>	<p>An Excel asset list is located on a shared Estates Drive for all Supervisors and Assistant Asset Officer has access too.</p> <p>The Asset Register currently exists in spreadsheet form, but it is anticipated that it will be replaced with a bespoke software version.</p> <p><b>Issue addressed.</b></p>



Recommendation	Priority Rating	Management Response, responsible officer & Deadline	Position May 2023
<p>also a need to review the data currently being collected in the asset lists and ensure that all relevant asset data is collected in future to populate an asset register so that it can operate as a management tool to support asset maintenance and asset replacement in addition to operating as a control mechanism.</p>			
<p>Depot supervisors should ensure that weatherproof asset tags are fixed to all Estates vehicle, plant and equipment assets. A uniform approach should be adopted to asset tagging with each asset given a unique asset number for ease of reference.</p>	3	<p>As part of the development of the policy, the nominated officer will consult with the Supervisors to develop an appropriate durable system of tagging assets which will contain all of the relevant information pertinent to traceability.</p> <p>Responsible Officer &amp; Implementation Date – G Doyle, Head of Estates. March 2022 subject to staff resource being made available.</p>	<p>Audit was advised this has been addressed and barcode stickers are being used.</p> <p><b>Issue addressed.</b></p>
<p>Asset lists to be updated in standard Excel format for all depots as outlined above. Asset lists to be validated once updated and regular random checks performed on asset lists to ensure they are up to date.</p>	3	<p>Supervisors to immediately carry out a stock take of assets to ensure that everything is listed. Further to the development of the asset policy, these lists will be further refined in terms of required information and format.</p> <p>Responsible Officer &amp; Implementation Date – G Doyle, Head of Estates. March 2022 subject to staff resource being made available.</p>	<p>As noted above an Excel asset list is located on a shared Estates Drive for all Supervisors and Assistant Asset Officer has access too.</p> <p>The Asset Register currently exists in spreadsheet form, but it is anticipated that it will be replaced with a bespoke software version.</p> <p>Dept Managers perform quarterly asset register compliance checks and Supervisors are responsible for day-to-day management and control of the register including fixing tags, updating regularly, as well as a quarterly full asset check</p>

Recommendation	Priority Rating	Management Response, responsible officer & Deadline	Position May 2023
			<p>against the register.</p> <p><b>Issue addressed.</b></p>
<p>The asset replacement / planning and capital budgeting policy should be assessed to ascertain if it is delivering best value for money for the Council. The assessment should consider best practice e.g. life cycle costing, optimal renewal, and benchmark against approaches being adopted to asset replacement by similar organisations. The review should be conducted jointly by Estates and Finance. The starting point for any such policy is a comprehensive, accurate and up to date list of assets.</p>	2	<p>The proposed policy to include a template for the replacement of vehicles and plant.</p> <p>Responsible Officer &amp; Implementation Date – G Doyle, Head of Estates. March 2022 subject to staff resource being made available.</p>	<p>Within the Asset Policy Section 6.0 Asset Procurement and Disposal provides guidance on the steps to be taken and refers to a disposal form at Appendix 3.</p> <p><b>Issue addressed.</b></p>
<p>When updating the asset management policy and procedures, ensure that any revised business process requires a notification to be sent to finance when a new asset is received, or an existing asset is disposed of. The updated policy and procedures should also require regular reconciliations to be performed between finance records and Estates records for assets.</p>	3	<p>As part of the development of the policy the nominated officer will liaise with the Finance department to agree a format on how information is to be shared.</p> <p>Responsible Officer &amp; Implementation Date – G Doyle, Head of Estates. March 2022 subject to staff resource being made available.</p>	<p>The new policy “Responsibilities” section makes it clear that finance and insurance depts are being updated accordingly on acquisitions and disposals.</p> <p>The Excel based asset register is held within the Estates drive and the Finance and Insurance departments have access to the register.</p> <p><b>Issue addressed.</b></p>
<p>Enhance the security arrangements at Ballymoney depot. The perimeter fencing needs to be strengthened. There is also a need to review accessibility at the</p>	2	<p>Immediate steps to be taken to review main gate operation and door security. Site security at Ballymoney Depot to be reviewed and a budget included for</p>	<p>A new fence has been erected at Ballymoney depot which improves the security. The tool shed key is now stored in a separate office with a keypad door. This office is only accessed by team leaders and supervisors.</p>

Recommendation	Priority Rating	Management Response, responsible officer & Deadline	Position May 2023
<p>automatic gates at the Ballymoney depot entrance and the timing of when those gates open and close. Assess the building door where small plant and hand tools are located, at Ballymoney depot, to determine if it is sufficiently secure and consider replacing with a more robust door and locking mechanism.</p>		<p>2021/22 to make major improvements.  Responsible Officers &amp; Implementation Date – G Doyle, Head of Estates. January 2022.</p>	<p><b>Issue addressed.</b></p>
<p>When updating the asset management procedures, Estates should incorporate procedural controls for: (i) periodic checking and updating of asset registers and lists; (ii) performing ad hoc physical checks on assets; (iii) resolving any discrepancies and updating registers based on the results of the checks.</p>	<p>3</p>	<p>The above issues to be addressed through the development of the Asset Policy which will detail the controls, who inspects and how often. It is anticipated that the Area Manager will periodically carry out these ad hoc inspections. The filling of vacancies within the Structure will also provide scope for informal checks/inspections by an officer independent from the depots.  Responsible Officer &amp; Implementation Date – G Doyle, Head of Estates. March 2022 subject to staff resource being made available.</p>	<p>Per the Asset Policy the following people have responsibility for checking the asset register:                      - <u>Dept Managers</u> – quarterly asset register compliance checks                      - <u>Supervisors</u> – day-to-day management and control of register including fixing tags, updating regularly, as well as a quarterly full asset check against the register.                      - <u>Finance and business support</u> - To allow for individual asset tracking through the finance system the Asset Tag Number or vehicle registration must be linked to the individual asset. It will be the responsibility of the relevant Business Support Officers to provide finance with the new asset details including the asset tag number or vehicle registration.                       Supervisors must carry out a full asset check against the register quarterly, providing a written report to their Line Manager clearly highlighting any discrepancies.                       Managers are to periodically (4 times per year) check each depots assets, selecting random items to check against the register.                      Managers in conjunction with the supervisors will carry out an annual review of security and safe storage at each depot.   <b>Issue addressed.</b></p>

Recommendation	Priority Rating	Management Response, responsible officer & Deadline	Position May 2023
The memorandum of understanding (MOU) which defines responsibility for Estate's vehicle, plant and equipment maintenance should be agreed amongst all relevant parties, finalised and agreed as soon as possible. The asset maintenance procedures should be reviewed and documented when the overall asset management policies are being prepared. The asset maintenance procedures should ensure flexibility in approach when dealing with maintenance of vehicles and plant and include provision to ensure the maintenance is carried out within an appropriate timeframe e.g. use of external garage if necessary (under what circumstances and approval). All depot supervisors to be trained in the new policy when updated and approved.	2	Head of Estates to meet with Head of Operations to further develop the MOU and its implementation.  Responsible Officer & Implementation Date – G Doyle, Head of Estates. January 2022.	A Memorandum of Understanding has been adopted as part of the Asset Policy – Appendix 1.  The MoU lists the plant that Estates are responsible for purchasing/maintaining. The Asset Management section (Section 5.0) then further details those responsible, types and frequency of checks and maintenance to be carried out etc.  <b>Issue addressed.</b>

### 2021-22 Play Parks

Recommendation	Priority Rating	Management Response, responsible officer & Deadline	Position May 2023
It is recommended that the Play Investment Strategy be updated within the 2022 financial year to ensure that it reflects current thinking and best practice for the development and maintenance of Play parks within the Borough. An annual operational maintenance plan be developed for the Borough in conjunction	2	The audit was carried out in 2017 and would be due for review in 2022. SWB Management Team will be including recommendations for progressing this work in its 2022/23 Business Plan. Officers are due to meet with Estates Team to plan a 3yr upkeep and repair programme for all play parks	A review of the Play Strategy & Action Plan by PlayBoard NI is due to be carried out in 2023/24  There is also a planned allocation in the 2023/24 Capital Works programme to facilitate renewal of existing stock at end of its lifecycle. The Play Park Team will agree priority sites for year 1 to 3.

Recommendation	Priority Ratin	Management Response, responsible officer & Deadline	Position May 2023
with the Estates team to ensure that both reactive and proactive maintenance is planned and budgeted for to ensure that standards for health and safety of Play Equipment is maintained to a satisfactory standard.		<p>commencing 2022/23, taking account of the original audit recommendations and any new evidence of need from the 5yr review. Cost of maintenance programme to be considered as part of the Lifecycle Capital fund controlled by Estates section where appropriate.</p> <p>Responsible Officer &amp; Implementation Date- Head of Health &amp; Well Being &amp; April 2022</p>	<p><b>Issue being addressed.</b></p>
The purpose and agreed approach should be documented and supported by a Service Level Agreement to clarify the level of service expected and the responsibilities of all parties. The Services Level Agreement can be used to monitor the performance of the Estates maintenance team to ensure that play equipment is fixed within a reasonable timeframe for the users of the park.	2	<p>Officers from Sport &amp; Wellbeing and Estates to develop and agree a Service Level agreement for the maintenance of Play Parks to complement the proposed 3 year maintenance program.</p> <p>Responsible Officer &amp; Implementation Date- Estates Asset Officer &amp; S&amp;WB Officer &amp; 28 February 2022</p>	<p>Taking account of the Play Strategy assessment of play value and delivery to date, a 3-year programme of upkeep and repair schedule will then be developed in conjunction with an agreed programme for Inspection and logging on TABS.</p> <p>Approved maintenance is to be to be signed off by the Facility Managers to provide greater control of budgets.</p> <p><b>Issue being addressed</b></p>
Audit recommend that the budget holder for the Tabs system consider the full implementation of the software system and develop a strategy as to how this platform can be fully utilised by the Council. This should include the requirement for officers to fully complete inspection reports and upload them to the system at the earliest opportunity.	2	<p>The TABS system allows for the recording of inspections but requires manual logging of repairs as a separate step. Some initial work has taken place with the GIS team to determine the most efficient way to log play area reports and repairs.</p> <p>Responsible Officer &amp; Implementation Date- Estates Asset officer &amp; 28 February 2021</p>	<p>Council have been working on a project to develop the use of TABS and inspectors are now using apps to collect inspection information. A dashboard has ben developed to monitor inspections.</p> <p>Work continues on developing the reporting functionality so that reports can be run off that meet the needs of the Council's insurance officer.</p> <p><b>Issue addressed.</b></p>

2021-22 Car Parking Income

Recommendation	Priority Rating	Management Response, responsible officer & Deadline	Position May 2023
<p>A policy and procedure should be developed to capture all aspects of the administration, reconciliation and management of the Councils car parks. The policy should clearly define roles and responsibilities of staff to ensure continuity should there be a change in key personnel within the service areas. A clear process should be established to facilitate reconciliation or checking of income collected by the provider with monies received for car parking enforcement by the Council.</p>	<p>2</p>	<p>Finance staff have clearly defined roles and responsibilities when posting the car park income. The Financial Accountant is responsible for reconciling the income and to raise any issues with Car park Services however this needs formally documented. More regular meetings with the car park manager may be required to discuss trends, etc.</p> <p>Responsible Officer &amp; Implementation Date- Financial Accountant – April 2022.</p>	<p>Contact between Finance and car park services has become more frequent particularly around debt and debt write - offs. Relevant documented procedures will be developed in line with the new finance system which is likely to be August 2023.</p> <p><b>Issue being addressed.</b></p>
<p>It is recommended that Environmental Services review both the Council website and the NI direct website to ensure that they are both up to date and that clear guidelines are given for appeals in relation to PCNs. The car parking enforcement policy should be adequately published on the Council website.</p>	<p>3</p>	<p>Accepted – Council officers have no control over the NI Direct website and therefore are unable to action the first point.</p> <p>Council officers will review the Off Street section of the Council website to ensure there is a 'link' to a car parking enforcement policy which will contain clear guidelines are given for appeals in relation to PCN's.</p> <p>Responsible Officer &amp; Implementation Date- Car Parking Manager &amp; March 2023.</p>	<p>The off-street order car parking section of the website has been amended to provide clear guidelines in relation to PCN appeals, we have also included a direct link to the appeal website. <a href="https://www.causewaycoastandglens.gov.uk/live/off-street-car-parking/challenging-a-parking-ticket-pcn">https://www.causewaycoastandglens.gov.uk/live/off-street-car-parking/challenging-a-parking-ticket-pcn</a></p> <p><b>Issue addressed.</b></p>

Recommendation	Priority Rating	Management Response, responsible officer & Deadline	Position May 2023
<p>Within the Councils debt policy amounts less than £1,000 can be written off with the approval of the Chief Finance Officer (Head of Finance). Debts amounting to over £1,000 needs the delegated approval of the Council. It is recommended that PCN amounts written off each quarter is presented to the Chief Finance Officer for consideration, approval and presented to the Finance Committee for information purposes.</p> <p>Where these amounts are more than £1,000 a report should be prepared and presented to the Finance Committee on a quarterly basis for approval.</p>	2	<p>Where individual PCN debts are less than £1,000 they will be covered by the delegated write-off authority of the Chief Finance Officer however these are not currently being reported to Council in accordance with the Debt Management Policy. The Debt Management report for April 2022 finance committee will include a section covering PCN write-offs for the 2021/22 financial year and this will then be included on a quarterly basis from July 2022 onwards. Any individual PCN debt in excess of £1,000 will require Council approval before write-off and these will be reported as and when they arise with the write-off not being fully agreed until Council ratification.</p> <p>Responsible Officer &amp; Implementation Date- CFO April 2022.</p>	<p>Car park debts are now reported quarterly as part of the debt management report.</p> <p>We reviewed Debt Management Reports for:</p> <ul style="list-style-type: none"> <li>- 13 October 2022</li> <li>- 12 January 2023</li> <li>- 19 April 2023</li> </ul> <p><b>Issue addressed.</b></p>
<p>It is recommended that the Car Parking Manager receives maintenance inspection reports in a timely basis. For low foot fall car parks this may be less frequent than car parks with high foot fall.</p> <p>Furthermore, appropriate read only access to the Tabs system should be actioned providing the Car Parking Manager access to the inspection reports for all Council car parks, enabling the Car Parking Manager to follow up on any urgent remedial works required.</p>	2	<p>Agree with recommendation.</p> <p>Responsible Officer &amp; Implementation Date- Gareth Doyle &amp; April 2022</p>	<p>The Car Paring Manager can access the TABS system but to date cannot access and view any car park inspection reports to enable him to follow up on any urgent remedial works required.</p> <p><b>Issue being addressed.</b></p>

2021 -22 Payroll

Recommendation	Priority Rating	Management Response, responsible officer & Deadline	Position May 2023
<p>Audit noted that following a redundancy the number of supervisors within the Payroll section reduced to one. With the expectation that Agency staff will move onto Payroll and become salaried employees, and from fieldwork undertaken in the area, Audit recommends that the staff structure be reviewed within the Payroll section to ensure that it is adequately resourced. In addition, business continuity arrangements within the section should be reviewed to ensure in the event of a staff absence that the service area is adequately resourced to continue to process payroll accordingly.</p>	<p>2</p>	<p>Staffing levels to be reviewed as part of overall structural review, however initial observations of 2 identified errors, one of which was not of payroll making, does not appear to indicate a major procedural failure or risk.</p> <p>Responsible Officer &amp; Implementation Date- SMCQ – Oct 2021 – for payroll error.</p>	<p>Audit was advised that recruitment is now complete.</p> <p><b>Issue addressed.</b></p>
<p>Audit recommends that an overpayments/underpayments policy be developed so that the Payroll branch applies a consistent approach across Council. In addition, audit recommends that a central spread sheet be maintained to monitor all over/under payments, with commentary explaining recovery action taken.</p>	<p>2</p>	<p>Policy to be developed in line with recommendation. Spread sheet to be created in line with recommendation.</p> <p>Responsible Officer &amp; Implementation Date- Policy – SMCQ – Dec 2021, Spread sheet – LMcS – September 2021.</p>	<p>Draft Over/Under payment policy is yet to be finalised and approved.</p> <p><b>Issue being addressed</b></p>



Recommendation	Priority Rating	Management Response, responsible officer & Deadline	Position May 2023
It is recommended that the facility on the payroll system is also used as an electronic means for holding employee information. Therefore there is no requirement for holding manual files for employees reducing the risk of a data breach.	3	Electronic system to be investigated but it should be noted the imminent implementation of new payroll system which may take care of this matter.  Responsible Officer & Implementation Date- SMCQ – Dec 2021	Employee files will be reviewed post new system implementation. Autumn 2023  <b>Issue addressed</b>
Remind all authorised managers/supervisors across the relevant Departments to ensure that overtime sheets are completed in full and that they are submitted promptly for processing.	3	Communication to be issued to all relevant staff and supervisors in line with recommendation.  Responsible Officer & Implementation Date - LMCS – August 2021.	Communication re overtime sheets has still not been issued. A draft was provided to SMT in May 2023.  <b>Issue being addressed</b>

### 2021-22 Legal Services

Recommendation	Priority Rating	Management Response, responsible officer & Deadline	Position May 2023
Audit recommends that the manual spreadsheet includes a tab to ensure that there is an adequate, complete record of all legal agreements entered, detailing physical location. This should include prosecutions and criminal matters that are undertaken on behalf Causeway Coast and Glens Borough Council. This will assist with understanding the nature and scale of the legal services requirement within Council going forward.	2	Currently Legal do not have the budget or resources to maintain central records for all Council Departments. Further Legal Services are not currently engaged in Environmental Services, HR and Employment Law, and Insurance Defence Litigation who all hold their own records and are responsible for same being the instructing Department to the external Legal Source.	Legal have prepared a case management spreadsheet of all matters in which Legal Services are engaged including registration of car parks and first registration. An indexed file closure archive has also been prepared cross referencing with numbered and dated archive closure boxes. A file closure sheet has also been prepared for inserting into the front of each closed file, cross referenced to the file closure archive.  Legal Services have advised that they do not have the capacity to keep records of files outside of our area of practice ( litigation, HR matters and criminal enforcement matters) nor would this be professionally agreeable to Legal Services, as this

Recommendation	Priority Rating	Management Response, responsible officer & Deadline	Position May 2023
		Responsible Officer & Implementation Date- Senior Council Solicitor	<p>may put us in a position of a supervisor for matters in which we are not engaged or in areas in which we do not practice and as such leaves Legal Services open to potential claims or liable. A central register or such matters would have to be held under corporate or by the engaging departments.</p> <p>A draft report on Legal Services operations has been prepared for Council and will be presented to Corporate Policy &amp; Resources (CPR)Committee in June 2023</p> <p><b>Issue being addressed.</b></p>
<p>Audit would recommend that the 'Co-operation Agreement' between Derry City and Strabane District Council is updated and signed at the earliest opportunity reflecting only the work currently undertaken on behalf of the Council. It is also recommended that the Co-operation Agreement be updated to reflect agreed KPIs to include timescales expected for the handling of Causeway Coast and Glens Borough Council workload.</p>	2	<p>The SLA with Derry City &amp; Strabane District Council will be updated in line with the current Legal Services structure.</p> <p>Responsible Officer &amp; Implementation Date- Senior Council Solicitor</p>	<p>A new updated SLA has been prepared by Derry City Council, Senior Solicitor and will be dealt with in the report to CPR. (Jun 23)</p> <p><b>Issue being addressed</b></p>
<p>Before legal advice is undertaken or procured a completed instruction form should be received from the instructing officer to ensure the appropriate budget holders are aware of the expenses to be incurred and that legal requests are proportionate and necessary. The instruction sheet should be signed off by the Director/Chief Executive before any work is undertaken. All sections of the</p>	2	<p>Legal Services has the correct form in place, which some considerable time ago had been circulated amongst the Directors. A request for the Legal Instruction Form has been submitted to IT for inclusion on the Portal.</p> <p>Responsible Officer &amp; Implementation Date- Senior Council Solicitor</p>	<p>A new instruction sheet has been prepared and is included with the CPR report for approval (June 2023) An engagement of Legal Services process has also been prepared and is also dealt with in the report to CPR.</p> <p><b>Issue being addressed.</b></p>

Recommendation	Priority Rating	Management Response, responsible officer & Deadline	Position May 2023
<p>instruction sheet should be completed, and all available information/documents received prior to legal advice being provided. The Legal Services Instruction Form should be readily available on the Council's staff portal for staff to access.</p>			
<ul style="list-style-type: none"> <li>Further criteria should be developed for engaging external legal services.</li> <li>Whilst procurement for legal services falls within the exclusions for service contracts under the Public Contracts Regulations audit recommends that a select list or preferred list of external counsel should be documented; this should be put in place considering the various areas of expertise and the reputation of difference counsel Council has worked with in the past.</li> <li>Where external legal services are used to deliver training within Council, legal services should adhere to Council's procurement policy with the aims of achieving best value outcomes.</li> <li>An outsourcing form should be developed and completed documenting the rationale for outsourcing and the justification clearly documented as to why a particular legal firm/ Counsel has been instructed to undertake the specify work. The reasons should be</li> </ul>	2	<p>A preferred list is in place based on cost, expertise, and availability. In respect of outsourcing, Legal Services do not currently outsource to other firms of solicitors, however an outsourcing form will be developed and if any future outsourcing.</p> <p>Responsible Officer &amp; Implementation Date- Senior Council Solicitor</p>	<p>Councils' Procurement Department are currently carrying out a procurement exercise to obtain a list of procured external solicitors in the following areas: procurement, general practice and commercial. This list can be used for both litigation and non-litigation matters. Obviously, this list is not exhaustive and may not cover every possible area in which legal advice may be required. A mini procurement exercise may still be required for specialist areas. Engagement of Counsel for litigation matters (which are not subject to procurement) will be via the list of counsel prepared previously used by council, from the Bar Library Directory or on referral from other Legal Services. Reasons for engagement etc will be reported on the relevant file. For non-litigation matters counsel will be engaged from the Bar Library Directory, on referral from other Legal Services or via a mini procurement exercise based on the level and skills required and advice needed. Generally, counsel do not engage in procurement exercises.</p> <p><b>Issue being addressed.</b></p>

Recommendation	Priority Rating	Management Response, responsible officer & Deadline	Position May 2023
<p>clearly documented and held on file for inspection purposes.</p>			
<p>The Legal Services section has gone through staff changes over recent years, with positions only recently being permanently filled. It is important that establishing and determining the optimal level of resources, staff complement and composition of the legal services section, this will improve business processes and service delivery. It is recommended that Council approval be sought for the new structure in place and a clear understanding of the role of legal services within Council be established. Policies and procedures be implemented to support case management within the section.</p>	2	<p>A report will be brought to Council outlining the current position and seeking to formalise the structure of Legal Services that is in place.</p> <p>Responsible Officer &amp; Implementation Date- Senior Council Solicitor, Implementation will be dependant on SLT and Council approval, anticipated to be brought early 2022.</p>	<p>The report to CPR (June 23) includes details of the structure of Legal Services, areas of practice and engagement of Legal Services.</p> <p><b>Issue being addressed.</b></p>
<p>A deeds register should be used to establish an adequate and complete record of all deeds held and their physical location. Deed envelopes should refer back to the register and be easily identifiable within the strong room. When deeds are removed from the strong room the register should be signed by the officer removing them and an explanation provided as to why deeds documents are being removed. Once established a regular reconciliation of deeds should be carried out periodically to ensure all deeds are present and complete.</p>	3	<p>A Deeds Register is already in place, held by L&amp;P Services, who have responsibility for the safe keeping of Title Deeds. The Register is also cross referenced with Council's GIS Department. L&amp;P Services already hold a sign in and out register in respect of Deeds held in Council's Strongroom.</p> <p>Responsible Officer &amp; Implementation Date- N/A</p>	<p><b>Issue being Addressed.</b></p>

Recommendation	Priority Rating	Management Response, responsible officer & Deadline	Position May 2023
Evaluations and declarations of interest should be completed by external providers and retained to ensure compliance with best practice and demonstrate that there are no conflicts of interest.	3	Conflict of Interest matters are already dealt with the professions' respective regulatory bodies. Solicitors are subject to the Solicitor's Regulations and enforced by the Law Society of N. Ireland. In respect of Counsel, similarly they are governed by a Code of Conduct, which is enforced by the Bar Council.  Responsible Officer & Implementation Date- N/A	<b>Issue being addressed</b>

**2021-22 Risk Management**

Recommendation	Priority Rating	Management Response, responsible officer & Deadline	Position May 2023
<b>1. Risk Management Framework</b>	<b>2</b>	Agree to the recommendations listed above, subject to a dedicated resource to progress (DOCS)  Responsible Officer & Implementation Date- Director of Corporate Services December 2022.	Council have been unable to fill the post of Risk Officer. A number of actions have been undertaken e.g. Risk registers are now in place across the Directorates including Grant Funding Unit and Legal Services, a draft flow chart awaits finalisations etc. However, a number of actions are reliant upon filling the post of Risk Officer.  <b>Issue Being Addressed</b>
a. Ensure that service level risk registers are put in place and are reviewed and updated.			
b. Ensure all key operational areas and associated risks are covered by the service level risk registers e.g. grant			

Recommendation	Priority Rating	Management Response, responsible officer & Deadline	Position May 2023
funding unit; legal services; succession planning			
c. Ensure the preparation of a flow-chart or summarise the risk management procedure steps and deadlines in a short 1-2-page document for distribution to ALL staff. This document should remind ALL employees of their responsibility for risk management and explain what they should do if they become aware of significant risks through project risk assessment, other risk assessment, or in any other manner and how to ensure these appear on the relevant risk register where necessary			
d. Assign 1 person within each service area to be responsible for coordinating the creation & review of each operational level risk register and obtaining information on risk across the service area.			
<p><b>2. Risk Management Training</b></p> <p>Risk management practices should be promoted to support the embedding of a culture of risk management across the Council. Consideration should therefore be given to the need for additional awareness raising and training in relation to the Risk Management Strategy and process. This is necessary to ensure that all employees understand how the use of risk</p>	<p><b>2</b></p>	<p>Agree to the recommendations listed above, subject to a dedicated resource to progress.</p> <p>Responsible Officer &amp; Implementation Date- Director of Corporate Services December 2022</p>	<p>In the absence of a dedicated resource in this area, Council is progressing with procuring an external resource to deliver the training in 2023.</p> <p><b>Issue Being Addressed</b></p>

Recommendation	Priority Rating	Management Response, responsible officer & Deadline	Position May 2023
assessment at project level, risk assessments in other areas and an awareness of risk in the workplace can feed into a relevant risk register, if the risk is significant			
<p><b>3. Risk Appetite</b></p> <p>Council should assess and document its Risk Appetite and ensure that all officers and staff involved in risk management are aware of this. As Council is currently at the medium stage of risk maturity and still developing its risk culture, the method used to define a Risk Appetite should be appropriate and simple. A very technical approach would be counterproductive at this stage.</p>	3	<p>Agree to the recommendation subject to a dedicated resource to progress.</p> <p>Responsible Officer &amp; Implementation Date- Director of Corporate Services December 2022.</p>	<p>The Risk appetite is to form part of Risk Management training. In the absence of a dedicated resource in this area, Council is progressing with procuring an external resource to deliver the training in 2023.</p> <p><b>Issue Being Addressed</b></p>
<p><b>4. Linking Risk Management to Business Planning</b></p>	2	<p>Agree to the recommendation subject to a dedicated resource to progress</p> <p>Responsible Officer &amp; Implementation Date- Director of Corporate Services December 2022</p>	<p>Work continues to address this, SMT have agreed to further develop the annual review of Business Plans, but other actions are still required.</p> <p><b>Issue Being Addressed</b></p>
Risk Management must have a process to review Council's strategic objectives to draw out the risks that are materially relevant to them.			
The Corporate Risk Register should make it clear that all Corporate Objectives have			

Recommendation	Priority Rating	Management Response, responsible officer & Deadline	Position May 2023
been considered in the identification of risk.			
In the development of directorate/service operational Risk Registers, the risks relating to the achievement of operational objectives (outlined in the Directorate/Service level Annual Business Plans) must be considered.			
To ensure the linkage between risk management and strategic objectives is managed a comprehensive review of the Corporate and Business objectives should take place annually to identify if all related risks to the achievement of the objectives are included in the relevant risk registers. This review should be documented. For Corporate level objectives this could form part of the annual review of progress against the Corporate Plan (which Council has undertaken to perform). For Business level objectives this could form part development of the upcoming year's Business Plan (and a review of the previous year's Business Plan).			
The Business Plan format should be reviewed to determine how to better reflect risk management, perhaps this could be done by including a summary of the outcome of the review of objectives and the risks identified.			



Recommendation	Priority Rating	Management Response, responsible officer & Deadline	Position May 2023
<p><b>5. Escalation of Risks</b></p> <p>During compilation and ongoing review of directorate/service level risk registers the need to escalate any operational risks from the Directorate/Service level to the corporate level, should be considered and the outcome recorded. The process for escalating to the Corporate Risk Register needs to be outlined in the Risk Management Strategy and any supporting procedures drawn up (as a result of the recommendation for additional documented guidance in Issue</p>	<p><b>2</b></p>	<p>Agree to the recommendation subject to a dedicated resource to progress.</p> <p>Responsible Officer &amp; Implementation Date- Director of Corporate Services December 2022</p>	<p>In the absence of a dedicated resource in this area, progressing both formally and informally at the moment. Risk Registers reviewed at Operational and Business level within Directorates at HOS level. Risk discussed at SMT on a weekly basis. Corporate Risk Register discussed and agreed on a quarterly basis in advance of presentation to Audit Committee.</p> <p><b>Issue being addressed</b></p>
<p><b>6. Monitoring and Review</b></p> <p>A mechanism/process should be put in place to retain evidence of periodic Risk Register reviews and of the actions being taken to mitigate risk, at both the Corporate and Directorate level. In addition, evidence of the outcome of the review of Risk Registers and monitoring progress of mitigating actions should be recorded and retained (at all levels). SLT should ensure that appropriate resources are in place at the Directorate and service level to support this process. As mentioned in Issue 1 a person in each service area should be assigned responsibility to coordinate the creation &amp; review of each operational level risk register and obtaining information on risk across the</p>	<p><b>2</b></p>	<p>Agree to the recommendation subject to a dedicated resource to progress</p> <p>Responsible Officer &amp; Implementation Date- Director of Corporate Services December 2022.</p>	<p>Initial presentations and information were received in relation to a managed Risk Managed IT solution. Also, a recruitment campaign was undertaken to fill the post of a Risk Officer, although this was unsuccessful.</p> <p><b>Issue Being Addressed</b></p>

Recommendation	Priority Rating	Management Response, responsible officer & Deadline	Position May 2023
<p>service area. This person should retain all evidence of risk register review; how often it takes place; who contributes and a note of all changes and updates to the risk register. Each Director should ensure someone is retaining evidence of the Directorate level risk register review and updates; how often it takes place; who contributes and a note of all changes and updates to the risk register. (See also Issue 7 as to how a risk management IT solution could make the risk management process more effective and less time consuming than the current use of spreadsheets and provide an evidence trail of review).</p> <p>In addition to the periodic review of the Corporate Risk Register SLT should discuss other aspects of risk management e.g. annual review of risk management arrangements to ensure that Risk Management is embedded within Council, periodic reports on the progress of implementing mitigating controls &amp; actions at Directorate level, ensuring strategic objectives are reviewed for risk, etc. these discussions should be documented in the SLT minutes.</p>			
<p><b>7. Risk Management Information</b> SLT should investigate the possibility of procuring an integrated risk management IT solution. As well as increasing</p>	3	<p>Agree to the recommendation subject to a dedicated resource to progress</p> <p>Responsible Officer &amp; Implementation</p>	<p>Initial discussions have taken place internally with Digital Services and a presentation has been received by an External Provider. Further presentations due to be received Dec 22 in order to establish the best way forward.</p>

Recommendation	Priority Rating	Management Response, responsible officer & Deadline	Position May 2023
efficiencies and integration of risk management across the organisation, IT based systems offer functionalities such as timely tracking of progress and recording of completion of risk mitigation controls and actions, automatic e-mail flags to risk owners when a risk register is due for review, provide summary reports for SLT etc.		Date- Director of Corporate Services December 2022.	<b>Issue Being Addressed</b>

**2021-22 Holiday & Leisure Parks – Pitch fees, Pitch Sales & Caravan Sales Income**

Recommendation	Priority Rating	Management Response, responsible officer & Deadline	Position May 2023
The procedure for pitch allocation and all associated templates used should be noted in a single simple document, which should be reviewed and updated periodically. All controls in place such as date stamping of bids when received, keeping bids sealed until the evaluation panel meets, managing conflict of interests (see Issue 4), recording evaluation of bids (see Issues 2 & 3) etc. must be included in the documented procedure.	3	The Holiday and Leisure Park Service will develop a clear and concise recorded procedure that will cover all aspects of the process in the allocation of caravan pitches (including the development of new pitches and the vacancy of existing pitches). Administrative controls will be included with supplementary documentation that will include the necessary paperwork for accurate and discoverable evaluations.  Responsible Officer & Implementation Date- Holiday and Leisure Park Manager with direction from Head of Service - May 2022.	We note that the following has been developed and we have reviewed them: <ul style="list-style-type: none"> <li>• a template for Bids Evaluation for Pitch with space for signatures from the evaluation panel,</li> <li>• a form for Bid for permission to occupy a vacant pitch for applicants to use,</li> <li>• a flowchart for the process in realising vacant pitches, an advertising form,</li> <li>• a roles and responsibility sheet defining the roles and responsibilities of all individuals involved in allocating pitches.</li> </ul> These need to be combined into a single procedures document.  <b>Issue Being Addressed</b>

Recommendation	Priority Rating	Management Response, responsible officer & Deadline	
<p>Council officers should document the circumstances under which the highest bid may not be accepted and include this in the documented procedures recommended by audit in Issue 1. They should also make it clear on the bid form what will happen should a person bid for more than 1 pitch and/or consider contacting the individual. They should continue to ensure the reasons for not accepting any highest bid is fully documented during the evaluation of bids.</p>	<p>3</p>	<p>The Holiday and Leisure Park Service will develop a clear and concise recorded procedure that will cover all aspects of the process in the allocation of caravan pitches (including the development of new pitches and the vacancy of existing pitches). Administrative controls will be included with supplementary documentation that will include the necessary paperwork for accurate and discoverable evaluations. Clarification on the procedures whereby a single applicant applies for more than one pitch will be issued. Clarifications will also be provided on when the Council reserves the right not to accept the highest offer. This will include the defined approach for when a single individual is the highest bidder for more than one pitch.</p> <p>Responsible Officer &amp; Implementation Date- Holiday and Leisure Park Manager with direction from Head of Service May 2022.</p>	<p>As above templates and other document have been developed but need to be combined into a single procedure.</p> <p><b>Issue Being Addressed</b></p>
<p>The evaluation form should be updated to include a column which records if a bid was submitted on the appropriate application/bid form, properly completed, signed and dated prior to the deadline, therefore making it valid and eligible for</p>	<p>2</p>	<p>Guidance notes will be issued in advance of applicants completing bid form detailing the process and application documentation. On completion of the evaluation a brief summary report will be compiled</p>	<p>The evaluation form has been updated and we reviewed a copy and found the issues raised by audit have been addressed.</p> <p><b>Issue addressed.</b></p>

Recommendation	Priority Rating	Management Response, responsible officer & Deadline	
<p>consideration. (The updated form should be included as part of the documented procedures recommended under issue 1)</p> <p>Valid applications received on the appropriate application form, but which, after evaluation are not successful, should be clearly recorded as "Unsuccessful".</p> <p>Any ineligible bids (e.g. not on the standard Council form, not fully completed, not received in a timely manner) should be identified and recorded as "Not Eligible" on the Council evaluation form.</p> <p>If a bid is "Not Eligible" the reason for this should be clearly recorded on the evaluation form.</p>		<p>detailing the process including advertisement, closing dates, assessment date, panel members and outcome. Unsuccessful and Not Eligible applications will be noted and the reason clearly recorded.</p> <p>Responsible Officer &amp; Implementation Date- Holiday and Leisure Park Manager with direction from Head of Service 8 April 2022,</p>	
<p>A separate evaluation form should be used for each vacant pitch; and this should be signed and dated by the 3 persons involved in the evaluation. The evaluation form should note that by signing the form the evaluators are verifying that they have no conflict of interest with any of the applicants. If an officer does know any of the applicants or feel there is any potential conflict that officer should be replaced, on the evaluation panel, and all this detail should be recorded on the evaluation form and documented procedures.</p>	2	<p>A separate evaluation form will be used for each vacant pitch and the summary report form will detail that it has been signed by the evaluators. The evaluation form will include a section advice on the need to declare conflict of interest.</p> <p>Responsible Officer &amp; Implementation Date- Holiday and Leisure Park Manager with direction from Head of Service 7 March 2022.</p>	<p>A new evaluation for is in place and a separate form is completed for each evaluation undertaken.</p> <p><b>Issue addressed.</b></p>

Recommendation	Priority Rating	Management Response, responsible officer & Deadline	
<p>A documented procedure for allocation of pitches is recommended in Issue 1. In addition the procedures for managing pitch fee income and caravan sales, including reference to applicable VAT rates, all associated templates and roles and responsibilities should be noted in a single simple document, which should be reviewed and updated periodically.</p>	<p>3</p>	<p>The Holiday and Leisure Park Service will develop a clear and concise recorded procedure that will cover all aspects of the process in the allocation of caravan pitches (including the development of new pitches and the vacancy of existing pitches). Administrative controls will be included with supplementary documentation that will include the necessary paperwork for accurate and discoverable evaluations. In addition, the documentation will include a procedural formula which advises on the factors used to determine a sale price. These will include but are not exclusive to the current book price based on market values and based on the condition and specification of caravan, the location position within the site and a banding of front row only pitches, the location of the site and 6-monthly valuations within a 10 mile radius, where applicable – analysis of current market positions.</p> <p>Responsible Officer &amp; Implementation Date- Holiday and Leisure Park Manager with direction from Head of Service - May 2022.</p>	<p>Process and Control measures have been drafted and a formula relating to identifying prices is currently being tried &amp; tested prior to full implementation.</p> <p>We reviewed a number of templates and guidance notes in relation to this process and these need to be combined into a single documented procedure.</p> <p><b>Issue being addressed.</b></p>
<p>Council should investigate the costs and benefits of options available for automating</p>	<p>2</p>	<p>Council will investigate the costs and benefit options of the implementation</p>	<p>Possible options have been identified. An estimated cost for an integrated IT system for automation of licencing is between</p>

Recommendation	Priority Rating	Management Response, responsible officer & Deadline	
<p>the management of Leisure &amp; Holiday Parks income. The introduction of an appropriate information management system which could be managed by the existing Holiday &amp; Leisure Park Manager, the Leisure &amp; Development business support officer with the support of wardens would eliminate the need for the manual updating of spreadsheets and could lead to a reduction in time in managing LAs (&amp; other elements of park management).</p>		<p>of a digitised management system for issue and management of licence documentation.</p> <p>Responsible Officer &amp; Implementation Date- Holiday and Leisure Park Manager with direction from Head of Service September 2022.</p>	<p>£30k - £50k, with annual running costs thereafter of £10k. Advancement of this project had been deferred, on cost grounds, but Council's IT Department has been consulted to seek potentially a more cost-effective method of doing this. The Head of Service met with the GIS Manager on 05/04/2023 to discuss options for addressing this. For 2023 year the manual system was again used.</p> <p><b>Issue being addressed</b></p>
<p>A mechanism should be put in place to collect, collate and analyse all complaints/comments/reviews from all sources across all parks. This can be used to identify areas for improvement and help inform priority decision making on infrastructure investment.</p>	<p>3</p>	<p>The Holiday and Leisure Park Manager will set up a system for capturing all possible customer information relating to provision of service. This will be reviewed quarterly and used not just for infrastructure improvements but customer service and improving the quality of the visitor experience through staffing direction etc. This will also be reviewed with the Head of Service bi-annually through a report detailing performance of the sites specifically relating to the measurement and action need to improve customer experience.</p> <p>Responsible Officer &amp; Implementation Date- Holiday and Leisure Park Manager with direction from Head of Service End of April 2022.</p>	<p>Forms for feedback were issued on 15/3/22 and reported weekly until October: summary forms for period up to closure (7/11/22) being completed for end of November.</p> <p><b>Issue addressed.</b></p>

Recommendation	Priority Rating	Management Response, responsible officer & Deadline	
<p>Council needs to have a clear vision of the future management and development of HALPs within Council's ownership. Outdoor leisure has become very popular due to Covid, and the public expect a high standard of facility. Council needs to consider if they will have the resources to invest and maintain such a standard moving forward at each of the holiday and leisure parks they currently manage. The document "A Pitch for the Future" should be updated and expanded to include costed options for future development and used for decision making purposes. Any short falls in the availability of funds in comparison to the investment required should be clearly documented and understood. Council should decide if the current way of managing the HALPs and the income generated can guarantee that infrastructure development can be undertaken in a timely manner to ensure facilities can be maintained to a high &amp; safe standard. Different models for management of the HALPs should be explored e.g. leasing the parks to private holiday park firms, a hybrid model with Council retaining some parks and leasing others, identification of funds for re-investment etc. and a Business Case with options for the future of HALPs developed.</p>	<p>2</p>	<p>The Council has invested a significant amount of money in the last 5 years in Holiday and Leisure Parks. It should be noted that the Council has recently experienced a financial crisis and as consequence budgets were severely curtailed. It should also be noted that over £500,000 will have been spent in this current financial year on maintenance and repair projects. The Council is already looking at infrastructure projects and will continue to invest in both maintenance and repair and infrastructure improvements for the future. Analysis will include the viability and cost benefit of Park operations. Council investment in Holiday and Leisure Parks is subject to elected Members approval and regarding major capital, the Council's Capital Works Process. The Council has agreed a dedicated allocation circa £200,000-£300,000 pa for investment in sites. The five-year plan referred to in the Business Plan 2021/22 will be deferred to the 22/23 financial year and a schedule of initial investment and growth for the future meetings has been timetabled by the Head of Service for March and April 2022. Progress on the 5-year plan development will be provided as part of scheduled updates on the Annual Business Plan at Leisure and Development Committee meetings.</p>	<p>The "Pitch for the Future" document has been postponed until analysis of options for development are completed with regard to Benone Holiday &amp; Leisure complex, which is the only loss-making facility. Based upon an in-depth analysis of the Benone Complex (including Planning and Financial Analysis), public consultation will now occur in Q2 23/24 prior to further consideration by Council. In addition, engagement with the National Trust is required to assess their aspirations for Cushendun HALP which is in their ownership and leased to Council.</p> <p>In addition, a HALP Working Group is now established (meets monthly) and includes operational management, Finance, HR and Estates representatives to manage current arrangements and the future development of the HALP sites.</p> <p><b>Issue being addressed.</b></p>



Recommendation	Priority Rating	Management Response, responsible officer & Deadline	
		Responsible Officer & Implementation Date- Director of Leisure and Development Head of Service – Tourism and Recreation – 2022/23 Quarter 4.	

#### 2021-22 Labour Market Partnership

Recommendation	Priority Rating	Management Response, responsible officer & Deadline	Position May 2023
<p>In the absence of a formal Causeway Labour Market Partnership, the Workforce Development Forum has been acting in an interim basis to perform the functions identified by the Department. Audit recommends that urgent and careful consideration needs to be given by the Council for the establishment of the Local LMP in the absence of the NI Executive and consideration given to the potential funding shortfall identified to deliver the actions identified in the LMP Actions Plans.</p> <p>The delay in establishing a LMP will inevitably have a knock-on effect of the delivery of a number of the key activities identified within the LMP action plans.</p>	1	<p>Staff are due to commence on 13th June 2022 with the date for an initial meeting of the LMP planned to take place before 30th June.</p> <p>Responsible Officer &amp; Implementation Date- LMP manager 13th June 2022.</p>	<p>The LMP was formed in June 2022 with full staff compliment in place in August 2022. LoO issued by DfC on 19th Nov 2022. Two LMP meetings held before 31st December 2022; and is made up of key representatives from a wide range of public, private and community stakeholders.</p> <p><b>Issue addressed.</b></p>
Audit recommends that once established the Partnership procures the necessary	2	SPO is currently checking with other LMP staff officers and the insurance	DfC issued the LoO on 19th Nov 2022. DfC have confirmed that LMP's do not require any additional insurance. All other LMP's

Recommendation	Priority Rating	Management Response, responsible officer & Deadline	Position May 2023
insurance as required by the Department and the Councils Insurance Officer. Training to be developed and delivered to Officers and Members of the Partnership.		department within Council re getting the correct insurance in place.  Responsible Officer & Implementation Date- SPO – ongoing.	are covered under their existing Councils insurance.  <b>Issue addressed.</b>
It is important for Director and Head of Service to maintain an oversight role in respect of the outcomes of the Causeway Labour Market Partnership as with the use of consultants and agency staff there is an increased risk of ownership of the Partnership and outcomes may not be as closely considered to achieve the highest impact for the Borough. This could be achieved by monthly/quarterly update meetings with senior management to determine any issues arising within the Partnership and how these can best be resolved.	3	The new LMP manager is coming from the education sector and has a wide knowledge of current programmes and labour market interventions from previous employment history. Monthly progress meeting with the Head of Service is to be scheduled on commencement to monitor progress of the partnership.  Responsible Officer & Implementation Date- Head of Service, 13th June 2022.	The LMP Manager meets weekly with the Head of Service to discuss progress of the partnership. HoS is also in attendance at each of the LMP meetings. HoS reports back directly to Director of L&D on a weekly basis regards progress.  <b>Issue being addressed.</b>

**2021-22 Ballyreagh Golf Club**

Recommendation	Priority Rating	Management Response, responsible officer & Deadline	Position May 2023
The licence agreement (or a separate signed agreement) should include details of who is responsible for all running costs and business expenses.	2	Officers will engage with Land & Property personnel to consider a review of the existing licence agreement and how best to proceed, including engagement with the licensee.  Responsible Officer & Implementation	Officers are in the early stages of exploring a strategic review of the site, part of which will involve engagement with Land & Property.  <b>Issue being addressed</b>

Recommendation	Priority Rating	Management Response, responsible officer & Deadline	Position May 2023
		Date- Head of Sport & Wellbeing. July – September 2022.	
Council should review the licence agreement with the licensee and discuss possibilities for the future of the asset, and a possible exit strategy with the licensee for when he wishes to retire.	2	As per Risk no.1 officers will engage with licensee to scope future plans for the site and the licensee’s own plans as a Golf Professional.  Responsible Officer & Implementation Date- Head of Sport & Wellbeing, July – September 2022.	As noted above officers are in the early stages of exploring a strategic review of the site, part of which will involve engagement with Land & Property and will consider the existing licence agreement and the gaps held within.  <b>Issue being addressed.</b>
The cost and benefits of introducing an online Leisure management system at the golf club should be considered.	3	Research will be carried out into the options for on-line booking systems for further consideration in order to establish which provides the most benefit in terms of income/booking management and economic benefit i.e. efficiency of booking system versus loss of income to 3rd Party provider.  Responsible Officer & Implementation Date- General Operations Manager, and Business Support & Administration Manager. July – December 2022.	Research revealed that a Golf specific booking system would be required as opposed to add-on to Legend. Progress also dependent on work on Licence Agreement and the outcome of discussions with Licence Holder (potential exit strategy) Investment in golf specific software, potential setup and contract duration of same, may be premature pending the outcome of the potential strategic review’.  <b>Issue being addressed.</b>
The Golf Professional should be provided with Council’s safeguarding policy and invited to attend the next scheduled safeguarding training offered by Council.	2	Safeguarding Manager to liaise with HR department to issue current Safeguarding documentation to the Licensee at earliest opportunity. Request to be submitted for the Licensee to be included in the next available safeguarding training programme.	Completed in June 2022.  <b>Issue addressed.</b>

Recommendation	Priority Rating	Management Response, responsible officer & Deadline	Position May 2023
		Responsible Officer & Implementation Date- Sports and Wellbeing Development Service Unit Manager, Safeguarding Manager HR Department. June – July 2022.	