

Mr David Jackson  
Causeway Coast and Glens Borough Council  
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Coleraine  
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**29 November 2023**

Dear David

**CAUSEWAY COAST AND GLENS BOROUGH COUNCIL: IMPROVEMENT AUDIT  
AND ASSESSMENT– DRAFT AUDIT AND ASSESSMENT REPORT 2023-24**

I have now certified the improvement audit for the Council with a standard, unqualified opinion. In terms of the assessment, I have concluded that the Council is likely to comply with Part 12 of the Local Government Act (Northern Ireland) 2014 (the Act) during 2023-24. No statutory recommendations will be made to the Department this year in respect of the Council nor is there a requirement for a special inspection.

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

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

Yours sincerely



**Colette Kane**  
*Local Government Auditor*



## **Audit and Assessment Report 2023-24**

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

**Causeway Coast and Glens Borough Council**  
29 November 2023

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

# 1. Key Messages

## Summary of the audit

<b>Audit outcome</b>	<b>Status</b>
Audit opinion	Unqualified opinion
Audit assessment	The Local Government Auditor (LGA) has concluded that the Council is likely to comply with Part 12 of the Local Government Act (Northern Ireland) 2014 (the Act) during 2023-24
Statutory recommendations	The LGA made no statutory recommendations
Proposals for improvement	The LGA made no new proposals for improvement

This report summarises the work of the Local Government Auditor (LGA) on the 2023-24 performance improvement audit and assessment undertaken on Causeway Coast and Glens Borough Council. We would like to thank the Chief Executive and his staff, particularly the Performance Improvement Officer, for their assistance during this work.

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

## Audit Opinion

The LGA has certified the performance arrangements with an unqualified audit opinion, without modification. She certifies an improvement audit and improvement assessment has been conducted. The LGA also states that, as a result, she believes that Causeway Coast and Glens Borough Council (the Council) has discharged its performance improvement and reporting duties, including its assessment of performance for 2022-23 and its 2023-24 improvement plan, and has acted in accordance with the Guidance.

## **Audit Assessment**

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

In her opinion, the Council is likely to discharge its duties in respect of Part 12 of the Act during 2023-24 and has demonstrated a track record of improvement. The LGA did not exercise her discretion to assess and report whether the Council is likely to comply with these arrangements in future years.

## **Audit Findings**

During the audit and assessment we identified no issues requiring a formal recommendation under the Act. We made no proposals for improvement (see Section 3). Detailed observations on thematic areas are provided in Annex B.

## **Status of the Audit**

The LGA's audit and assessment work on the Council's performance improvement arrangements is now concluded. By 31 March 2024 she will publish an Annual Improvement Report on the Council on the NIAO website, making it publicly available. This will summarise the key outcomes in this report.

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

## **Management of information and personal data**

During the course of our audit we have access to personal data to support our audit testing. We have established processes to hold this data securely within encrypted files and to destroy it where relevant at the conclusion of our audit. We can confirm that we have discharged those responsibilities communicated to you in accordance with the requirements of the General Data Protection Regulations (GDPR) and the Data Protection Act 2018.

## **Other matters**

### **Sustainability and Climate Change**

Councils have begun to address the issue of climate change and sustainability, with individual councils at varying stages of progress. If councils are to link climate change and sustainable action to their performance objectives or even as part of their wider continuous improvement arrangements in future years, it will be necessary to consider arrangements to improve, including ensuring adequate resourcing and gathering of accurate data.

### **Benchmarking**

The issue of benchmarking with other councils has been part of the work plan for the Performance Improvement Working Group (PIWG) for several years and limited progress has been made on this matter. Progress on this issue would allow a broader range of functions to be compared to support councils with their General Duty to Improve, in accordance with section 84 of the Local Government (Northern Ireland) Act 2014. We acknowledge that delays to this process were faced because of the COVID-19 pandemic.

## 2. Audit Scope

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

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

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

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

### *The improvement audit*

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

### *The improvement assessment*

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

### *The annual improvement report on the Council*

The Act requires the LGA to summarise all of her work (in relation to her responsibilities under the Act) at the Council, in an 'annual improvement report'. This will be published on the NIAO website by 31 March 2024, making it publicly available.

### *Special inspections*

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



### **3. Audit Findings**

During the audit and assessment no issues were identified that required a formal recommendation under the Act. There were also no issues identified requiring a Proposal for Improvement, which represents good practice to assist the Council in meeting its responsibilities for performance improvement.

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

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

## **4. Annexes**

### **Annex A – Audit and Assessment Certificate**

#### **Audit and assessment of Causeway Coast and Glens Borough Council’s performance improvement arrangements**

##### **Certificate of Compliance**

I certify that I have audited Causeway Coast and Glens Borough Council’s (the Council) assessment of its performance for 2022-23 and its improvement plan for 2023-24 in accordance with section 93 of the Local Government Act (Northern Ireland) 2014 (the Act) and the Code of Audit Practice for local government bodies.

I also certify that I have performed an improvement assessment for 2023-24 at the Council in accordance with Section 94 of the Act and the Code of Audit Practice.

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

##### **Respective responsibilities of the Council and the Local Government Auditor**

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

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

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

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

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

### **Scope of the audit and assessment**

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

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

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

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

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

### **Audit opinion**

#### **Improvement planning and publication of improvement information**

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

## **Improvement assessment**

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

In my opinion, the Council has demonstrated a track record of ongoing improvement and I believe that the Council is likely to comply with Part 12 of the Act during 2023-24.

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

## **Other matters**

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

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



Colette Kane  
Local Government Auditor  
Northern Ireland Audit Office  
106 University Street  
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29 November 2023

## Annex B – Detailed observations

Thematic area	Observations
General duty to improve	<p>The Council continues to make progress with regards to putting arrangements in place to select objectives and establish a system to ensure continuous improvement in order to achieve its General Duty to Improve.</p> <p>The process continues to be developed with further use being made of service performance data (and other qualitative data) to measure the performance of its functions which help to inform decision making. Senior Officers are becoming more involved in the development and shaping of objectives although this needs further development. Transparency around the process by which services are prioritised and specific projects for improvement selected could be further improved and refined.</p> <p>As key performance indicators (KPIs) continue to be developed across all services the use of the PERFORM Performance Management Software should improve the efficiency and effectiveness of monitoring and reporting on Performance and Budgets across all services and function. The Council has made and continues to make efforts to continue 'buy-in' of staff across the organisation and promote a culture of continuous improvement.</p> <p>The governance arrangements for monitoring progress towards improvement are documented and published within the Performance Improvement Plan (PIP). The Performance Improvement Officer continues to develop Performance reports to support monitoring and reporting across all Council services and functions to Senior Management and Committees.</p>
Governance arrangements	The Council has adequate governance and scrutiny arrangements for performance improvement and these arrangements are operating effectively. The Council has

Thematic area	Observations
	<p>established a range of governance arrangements to assist in the delivery of the Performance Improvement Plan.</p> <p>The Performance Improvement Policy was adopted in March 2018, amended in August 2019, and reviewed in March 2023. The updated Policy recognises the Council’s arrangements for meeting its responsibilities under the Performance Duty have matured and the policy includes the following updates:</p> <ul style="list-style-type: none"> <li>- A clearer definition of Improvement within paragraph 3;</li> <li>- Policy Execution is much more descriptive within paragraph 5;</li> <li>- Inclusion of arrangements through which Council discharges its duty to improve under ‘Council’s General Duty to Improve’ at paragraph 6;</li> <li>- Removal of Councils ‘Performance Management Framework for developing the Performance Improvement Plan’ at paragraph 6; and</li> <li>- Inclusion of Councils ‘Annual Schedule of Performance Improvement milestones’ at paragraph 9.</li> </ul> <p>The policy provides the context for the embedding of the performance improvement culture across the organisation.</p> <p>The Corporate Policy and Resources Committee meets monthly and has overall responsibility for scrutiny, reporting and overseeing of the annual Performance Improvement Plan. However, whilst there was regular monitoring and discussion of Performance Improvement at this committee, we note that it is not a standing item on the agenda. The Council may want to consider whether it would be beneficial for this to be a permanent agenda item.</p> <p>The Audit Committee meets quarterly and its role is to oversee and monitor the Council’s structures, processes, systems and related arrangements for performance management and to assure itself through receipt of regular reports on the planning, delivery, reporting</p>

Thematic area	Observations
	<p>and reviewing arrangements that appropriate plans and policies to support the performance management framework are in place and that its statutory responsibilities are being met.</p> <p>Council made progress with audit findings raised in the prior year. In particular, the use of specific project risk registers on some of the objectives is a positive development.</p> <p>In addition, weekly update meetings with the Chief Executive is an example of good practice and helps embed the culture of performance improvement and showing management are on behind continuous improvement. The updated Performance Improvement Policy is to be welcomed and sets out the key stakeholders and responsibilities.</p>
Improvement objectives	<p>The Performance Improvement Plan including improvement objectives was published in June 2023. Improvement objectives were selected on the basis of a range of factors, including engagement with Elected Members, Senior Management Team, Heads of Service, and consultation with citizens.</p> <p>The 2023-24 Performance Improvement Plan sets out the core details of each of the five improvement objectives for 2023-24.</p> <p>Each improvement objective sets out:</p> <ul style="list-style-type: none"> <li>• the link to the Community Plan, the 7 aspects of Improvement, and Corporate Plan;</li> <li>• the Senior Responsible Officer;</li> <li>• why the objective was chosen;</li> <li>• outputs - what they will do in terms of projects and actions;</li> <li>• what improvements citizens are likely to see moving forward; and</li> <li>• outcomes - how they will measure success including baselines and targets where available.</li> </ul>

Thematic area	Observations
	<p>Improvement objectives are meaningful and understandable with clear links to service programmes and the Council has established arrangements to deliver projects and actions to try and secure achievement of its improvement objectives.</p> <p>Previously we identified issues around the scope and level improvement objectives were pitched at, and the risks with them being strategic, broad and open-ended as this makes measuring improvement more difficult. We also emphasised the importance of ensuring that any improvement can be demonstrated at the overall Objective level and not just at the project or action levels below. For the second year, we have noted improvement in this area and commend the long term vision of the objectives and that not all objectives will have 'quick wins' or successes that can be readily converted into financial value.</p>
Consultation	<p>Consultation for the 2023-24 plan was held from March 2023 to September 2023 and the results were published in September 2023. The performance improvement public consultation in which there were 89 responses and over 200 comments.</p> <p>The results from the performance improvement public consultation showed that the areas of highest concern of the public are parks and open spaces, street cleansing and leisure and recreation. An objective relating to leisure and recreation has been included in the plan (objective 1), however open spaces and street cleansing have not formed part of the performance improvement plans but no rationale as to why has been included in the conclusions section of the consultation document or the performance improvement plan.</p> <p>Future plans for consultation including in person 'townhall' style meetings in each of the four District Electoral Areas (DEA's) and circulation of flyers with QR code links to the survey are welcomed initiatives. This promotes engagement and increases citizens access to the Councils consultation process.</p>



Thematic area	Observations
Improvement plan	<p>The Performance Improvement Plan has complied with the legislation and DfC guidance. The Council published it's 2023-24 Performance Improvement Plan on 28 September in line with the statutory timetable.</p> <p>The Council may wish to consider making a more readily accessible and digestible version of the plan. Other Councils produce a 'summary plan' a more reduced and focused version explaining the key objectives and what the Council will do to deliver them. This format has benefits of explaining some more complex objectives via graphics and outcomes which can be difficult to communicate.</p>
Arrangements to improve	<p>The arrangements the Council has in place to secure the achievement of improvement objectives, statutory indicators and ensure the general duty to improve as per legislation are adequate.</p> <p>DfC guidance states that the Council should be able to understand and demonstrate the impact of its arrangements for continuous improvement on the outcome for citizens. The published Performance Improvement Plan (PIP) contains a '<i>What improvements are citizens likely to see moving forward</i>' section in the description of each performance improvement objective (pages 15-24) that outlines the improvement that citizens can hope to benefit from. The PIP goes further and links each performance improvement objective to other key Council strategies in the Corporate Plan and Community Plan (pages 15-24).</p> <p>From information provided by the Council during the course of the performance improvement audit, we can see that each of the identified performance improvement objectives have a Senior Responsible Officer, timelines and budgets which are considered realistic and associated risks have been assessed and mitigated when necessary.</p>

Thematic area	Observations
Collection, use and publication of performance information	<p>The Council's 2022-23 Performance Improvement Self-Assessment Report presents the results of the Council's self-assessment in discharging its general duty under Part 12 of the Local Government Act (Northern Ireland) 2014 in relation to performance improvement arrangements. It also sets out an assessment of the Council's performance against the following:</p> <ul style="list-style-type: none"> <li>- Statutory performance indicators and standards for the functions of Economic Development, Planning and Waste for 2022-23 including comparison with previous five years;</li> <li>- Performance information on self-imposed indicators and standards collected during 2022-23;</li> <li>- Performance information on 22-23 improvement objectives.</li> </ul> <p>The self-assessment provides an explanation of performance and how it contributed to the performance improvement objectives, and the steps that the Council intends to take. It is important that the Council continues to build on this progress and ensures that it is able to clearly demonstrate achievement of improvement over the coming years.</p> <p>We reviewed the published information and the Council has:</p> <ul style="list-style-type: none"> <li>• disclosed its 2022-23 performance in relation to its statutory indicators;</li> <li>• included a comparison with previous five years;</li> <li>• provided some explanation and context to performance as well as identifying areas for improvement; and</li> <li>• where appropriate, made performance comparisons against national averages or other councils as these are set across all councils and central government departments report on performance for each council area.</li> </ul> <p>Councils are also required to assess performance in relation to any selected self-imposed indicators and standards, in relation to the general duty to improve. Legislation requires the Council to compare its performance for the 2022-23 year to that of previous years</p>

Thematic area	Observations
	<p>and as far as is practicable, report performance against other councils in the exercise of the same or similar functions. The 2022-23 self-assessment reports on a very variety of self-imposed indicators.</p>
<p>Demonstrating a track record of improvement</p>	<p>The Council has reported on the achievement of outcomes in the Self Assessment Report.</p> <p><b>Outcomes (Performance Improvement Plan 2022-23)</b>  There were five performance improvement objectives identified in 2022-23. Of the five objectives, one was achieved and four were not achieved. Those objectives marked as achieved do not carry forward onto the Performance Improvement Plan for 2023-24. One of the objectives that was not achieved did not carry forward onto the Performance Improvement Plan for 2023-24 in its current form but was widened to all citizen engagement and not solely young citizens. All objectives have a reflective 'assessment and next steps' narrative attached. The other three objectives that were not achieved have been carried through to 2023-24, some with slight changes to the action to be taken.</p> <p><b>Indicators (Statutory)</b>  There are seven statutory indicators across three service areas (economic development, planning and waste management), of these</p> <ul style="list-style-type: none"> <li>• four indicators where the targets have been met (W1, W2, W3, C3);</li> <li>• two indicators where the targets have not been met (P1, P2); and</li> <li>• one indicator where it has not been possible to determine whether the target has been met as statistics have not been available from the Department for Infrastructure (P3).</li> </ul>

Thematic area	Observations
	<p><b>Indicators (Self-imposed)</b></p> <p>These standards are set out within the overall corporate performance of the Council which indicates a total of 63 performance measures (indicators and standards/targets) with ratings:</p> <ul style="list-style-type: none"> <li>• 92 per cent green (good performance); and</li> <li>• 8 per cent yellow (area for improvement).</li> </ul> <p>Causeway have taken on board Northern Ireland Audit Office comments from the prior year and have reduced the number of self-imposed indicators reported on which align closer and are more relevant to Performance Improvement. In addition, a further fourteen relevant self-imposed indicators have been included which, going forward, will track improvement in those areas which in turn will benefit the Council.</p> <p>The use of a graphical format for statutory indicators in particular is clear in showing a progression which, excluding a slight deviation during pandemic periods, demonstrates a trend of ongoing improvement.</p> <p>The Council has been proactive in including as much data as is available to allow benchmarking and trend analysis to be as complete as it can be. This demonstrates Council performance in a wide context with clear comparables. The Council continues to demonstrate improvement, meeting outcomes and indicators and where not, offering explanation and amending working practices with the aim of future achievement.</p>

## **Audit and assessment of Causeway Coast and Glens Borough Council's performance improvement arrangements**

### **Certificate of Compliance**

I certify that I have audited Causeway Coast and Glens Borough Council's (the Council) assessment of its performance for 2022-23 and its improvement plan for 2023-24 in accordance with section 93 of the Local Government Act (Northern Ireland) 2014 (the Act) and the Code of Audit Practice for local government bodies.

I also certify that I have performed an improvement assessment for 2023-24 at the Council in accordance with Section 94 of the Act and the Code of Audit Practice.

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

### **Respective responsibilities of the Council and the Local Government Auditor**

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

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

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

- The Council has discharged its duties in relation to improvement planning, published the required improvement information and the extent to which the Council has acted in accordance with the Department's guidance in relation to those duties; and
- The Council is likely to comply with the requirements of Part 12 of the Act.

## **Scope of the audit and assessment**

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

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

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

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

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

## **Audit opinion**

### **Improvement planning and publication of improvement information**

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

## **Improvement assessment**

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

In my opinion, the Council has demonstrated a track record of ongoing improvement and I believe that the Council is likely to comply with Part 12 of the Act during 2023-24.

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

## **Other matters**

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

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



Colette Kane  
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29<sup>th</sup> November 2023