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Mr David Jackson  
Chief Executive  
Causeway Coast and Glens Borough Council  
Cloonavin  
66 Portstewart Road  
Coleraine  
BT 52 1EY

28<sup>th</sup> March 2018

Dear David

**Causeway Coast and Glens Borough Council: Performance Improvement Audit 2018-19: Addendum to 2017-18 Audit Strategy**

I enclose an Addendum to the Audit Strategy in respect of the Local Government Auditor's improvement audit and assessment programme of work, which will ascertain whether the Council has met its statutory performance improvement responsibilities for the 2017-18 financial year, in line with legislation.

I am happy to respond to any queries you may have. I would be grateful if a copy of this letter and its attachment could be forwarded to the Chair of the Audit Committee and also be included on the agenda of the next Audit Committee meeting.

Yours sincerely



**Colette Kane**  
**Director**

## Addendum to 2017-18 Audit Strategy

### Causeway Coast and Glens Borough Council Performance Improvement Audit 2018-19



Date: 31 March 2018

## Background

The Local Government Auditor (LGA) is required to conduct an improvement audit and assessment each year under Part 12 of the Local Government Act (Northern Ireland) 2014 (the Act) and the statutory 'Guidance for Local Government Performance Improvement 2016', (the Guidance).

The purpose of this document is to highlight to the Chief Financial Officer and the Audit Committee of the Council how we, on behalf of the LGA, plan to conduct an improvement audit and assessment.

## Scope of Work

This work will be conducted in accordance with the Act, the Guidance, the Local Government Code of Audit Practice 2016 and the LGA's Statement of Responsibilities, and includes:

- an improvement audit for the purposes of determining:
  - (a) whether the Council has, during the year, discharged its duties under section 92 of the Act; and
  - (b) the extent to which the Council has, during the year, acted in accordance with any guidance issued by the Department about any Council duties under section 92;
- an improvement assessment for the purpose of determining whether the Council is likely, during the year, to comply with the requirements of Part 12 of the Act; and
- issuing a report, or reports, in respect of the Council to the Council and the Department, under section 95 of the Act; and
- producing and publishing an annual improvement report under section 97 of the Act.

The Act also allows the LGA to:

- carry out an assessment for the purpose of determining whether the Council is likely to comply with the requirements of Part 12 of the Act in subsequent financial years; and
- carry out a special inspection of a Council's compliance with the requirements of Part 12 if the LGA is of the opinion that the Council may fail to comply with the requirements of Part 12 of the Act.

The audit team will request access to all relevant documents and Council officers. Auditors are not always able to anticipate all of the documents required to evidence councils' arrangements, or which council staff they will be required to interview. Sharing the 'audit work programme' in advance of the audit should assist councils in preparing for the audit fieldwork. We suggest that council prepare a file of audit evidence in advance of the fieldwork stage, cross referenced to specific paragraphs or sections of Council documents providing the evidence required. This should minimise the need for auditors to gather this evidence independently and should deliver a more efficient audit. The nature

and extent of our procedures will vary depending upon the nature and complexity of the Council's improvement arrangements.

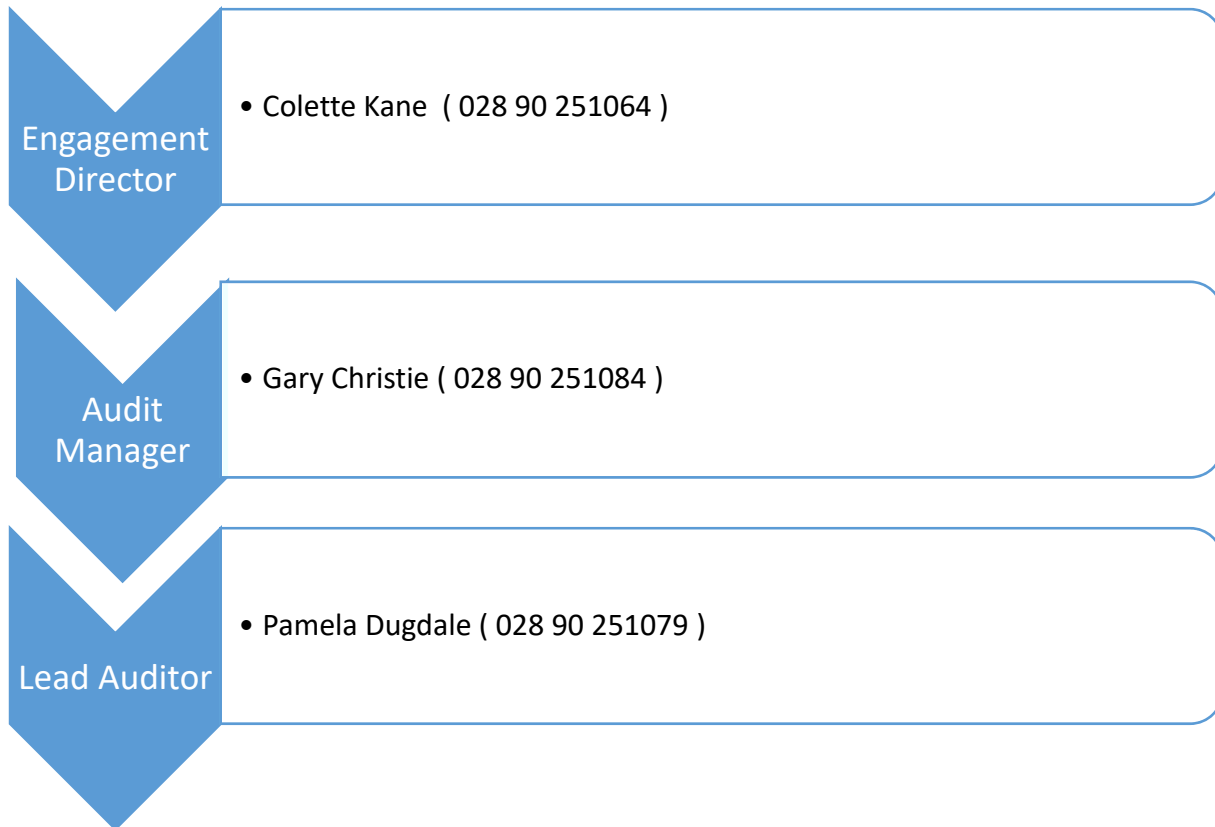
## Audit Timetable

This likely timetable incorporates dates set out in the 2014 Act and the Guidance.

Planning phase	•April/May 2018
Council publishes performance improvement plan	•Not later than 30 June 2018*
Fieldwork phase	•August - mid October 2018
Council to publish an assessment and comparison of its performance	•no later than 30 September 2018
Preliminary Audit Findings report issued to Performance Manager for factual accuracy agreement	•26 October 2018
Reporting Phase - Draft S95 report issued to Chief Executive for factual accuracy agreement	•16 November 2018
Reporting Phase - Final S95 report issued to the Council and Department	•30 November 2018
Publications of Council's Annual Improvement Report	•no later than 31 March 2019

\*The Act indicates that council should publish their improvement plan as soon as practicable after the start of the financial year to which it relates. The Guidance recommends this be completed by the end of June to enable the LGA to meet the statutory reporting deadline of 30 November.

## Staffing



## Fees

The audit fees are estimated to be £20,000 for the performance improvement audit and assessment.

Completion of our audit in line with the timetable and fees is dependent upon:

- The Council delivering good quality supporting documentation and evidence, within the agreed timetable for improvement audits; and
- Appropriate client staff being available during the audit.