



## Northern Ireland Audit Office

Our purpose...

Promoting better use of public money, through independent professional scrutiny, underpinned by our commitment to:

- Integrity
- Equality
- Openness
- Innovation

To make a difference for the people of Northern Ireland.

The Department for Communities, with the consent of the Comptroller and Auditor General for Northern Ireland, has designated Mrs Louise Mason as the Local Government Auditor. She, and the Northern Ireland Audit Office, are totally independent of Local Government. She certifies the accounts of all Local Government bodies in Northern Ireland and is also responsible for councils' improvement audits and assessments.

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## CAUSEWAY COAST AND GLENS BOROUGH COUNCIL

### **DRAFT** AUDIT AND ASSESSMENT REPORT 2016-17

A REPORT TO THE COUNCIL AND THE DEPARTMENT FOR COMMUNITIES UNDER SECTION 95 OF THE LOCAL GOVERNMENT (NORTHERN IRELAND) ACT 2014

#### *Contents*

<i>Section 1- Introduction and status of this report</i>	<b>1</b>
<i>Section 2 – Matters required to be reported on</i>	<b>3</b>
<i>Section 3 – Key audit and assessment findings</i>	<b>4</b>
<i>Section 4 - Other matters</i>	<b>12</b>
<i>Annex – Audit opinion and assessment</i>	<b>13</b>

## Section 1

### Introduction and status of this report

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#### Introduction

- 1.1 Part 12 of the Local Government Act (Northern Ireland) 2014 (the Act) establishes that all councils are under 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 new performance framework. It also sets out key responsibilities for the Local Government Auditor. The Department for Communities (the Department) has published 'Guidance for Local Government Performance Improvement 2016' (the Guidance) which councils and the Local Government Auditor have to follow.

#### *The Improvement audit*

- 1.2 Each year the Local Government Auditor 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 Local Government Auditor's procedures to do so are called "improvement audits".

#### *The improvement assessment*

- 1.3 The Local Government Auditor also has to assess annually whether a council is likely to make the required arrangements to secure continuous improvement in that year. This is called the "improvement assessment". The Local Government Auditor also has the discretion to assess and report whether a council is likely to comply with these arrangements in future years (see paragraph 2.5).
- 1.4 Improvement audits and improvement assessments are undertaken in accordance with the Local Government Auditor's statutory responsibilities<sup>1</sup> and the Department's Guidance. They are planned and conducted in accordance with the performance improvement Audit Strategy issued by the Local Government Auditor to councils, her Code of Audit Practice for Local Government Bodies in Northern Ireland and the Statement of Responsibilities.

#### Status of this report

- 1.5 This report has been produced by staff of the Northern Ireland Audit Office (the NIAO) on behalf of the Local Government Auditor in discharging her duties under section 95 of the Act. It certifies that she has carried out an improvement audit and improvement assessment for 2016-17 and states whether, as a result, she believes that Causeway Coast and Glens Borough Council (the Council) has discharged its performance improvement duties.
- 1.6 This report has been prepared for the sole use of the Department and the Council. The Local Government Auditor and NIAO do not accept responsibility to any third party for losses arising from reliance being placed on this report.

#### Other performance improvement reports by the Local Government Auditor

#### *The Annual Improvement Report on the Council*

- 1.7 The Act requires the Local Government Auditor to summarise all of her work carried out (in relation to her responsibilities under the Act) at the Council, in an "annual improvement report". This will be published on the NIAO website in due course, making it publicly available.

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<sup>1</sup> Sections 93 and 94 of the Local Government Act (Northern Ireland) 2014

## Section 1

### Introduction and status of this report

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#### *Special inspections and statutory recommendations*

- 1.8 The Local Government Auditor may also, in some circumstances, carry out special inspections which will be reported to the Council and the Department, and which she may publish, or make statutory recommendations.

## Section 2

### Matters required to be reported on

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#### Matters required to be reported on

##### *Improvement audit and improvement assessment*

- 2.1 The Local Government Auditor's audit opinions in relation to the improvement audit and her improvement assessment are in the Annex to this report.
- 2.2 In the Annex, the Local Government Auditor certifies that she has performed the improvement audit and improvement assessment for the Council and that, as a result of this work, she is satisfied that the Council has discharged its statutory performance improvement and reporting duties and that it acted in accordance with the Guidance.
- 2.3 She has also reported that, as 2016-17 was the first year in which councils were required to implement the new performance improvement framework, the Council's arrangements to secure achievement of its improvement objectives are, as is to be expected in the first year, at an early stage of development and implementation. Whilst the Council has begun to establish arrangements to secure continuous improvement, it is too early for the Council to demonstrate, or for the Local Government Auditor to determine, the extent to which improvements are being made for the current financial year.
- 2.4 However, the Local Government Auditor believes that, over the next couple of years, and with the benefit of a formal track record of performance improvement management and reporting, the Council should be able to demonstrate whether it is meeting its responsibility in this area.
- 2.5 The Local Government Auditor has decided at present not to perform the discretionary assessments of whether councils in Northern Ireland are likely to comply with the requirements in future years. She will keep this decision under review as the new framework establishes itself in and the track records of the councils accumulate.

##### *Special inspections and statutory recommendations*

- 2.6 No special inspections or statutory recommendations were required at the Council this year.

##### *Other matters*

- 2.7 Whilst the Local Government Auditor has no statutory recommendations to make and there is no requirement for a special inspection this year, there are some areas which require further development. These are set out under Section 3 'Key audit and assessment findings' of this report.

## Section 3

### Key audit and assessment findings

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#### Key audit and assessment findings

- 3.1 This section outlines key findings arising from the thematic areas of the Council’s audit and assessment. Some findings, where relevant, give rise to proposals for improvement. These are not formal recommendations, which are more significant matters which require action to be taken by the Council in order to comply with the Act or Guidance.
- 3.2 Proposals for improvement include matters which, if accepted, will assist the Council to meet its performance improvement responsibilities. The Local Government Auditor believes that agreed proposals to the Council should be implemented and will follow them up in subsequent years.
- 3.3 Our procedures were limited to those considered necessary for the effective performance of the audit and assessment. Therefore, the Local Government Auditor’s findings should not be regarded as a comprehensive statement of all weaknesses which exist, or all improvements which could be made.
- 3.4 Next year we will review progress the Council has made on these findings. In the meantime, it is recommended that the Council’s Audit Committee should monitor and track their progress.

#### Index of key findings

No.	Description	Page
1.	General duty to Improve	5
2.	Governance arrangements	6
3.	Improvement objectives	7
4.	Consultation	8
5.	Improvement Plan	9
6.	Arrangements to improve	10
6.	Performance reporting and data collections	11

## Section 3

### Key audit and assessment findings

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#### 1. General duty to improve

The Council is required to make arrangements to secure continuous improvement in the exercise of its functions and it has begun to put arrangements in place. The Council was able to demonstrate that its arrangements were constructed within the seven relevant criteria set out in legislation and that the current functions selected for improvement are currently aligned to its corporate strategy, and specifically the strategic theme of 'Innovation and Transformation'. For 2016/17, these functions relate to caravan parks, grant funding, finance, ICT, health and safety, environmental health, community engagement, reception services, estates management and planning.

The Council has taken a project based approach to its performance improvement arrangements. The functions targeted for improvement in the Council's 2016/17 performance improvement plan derive directly from specific improvement projects at departmental level, which were selected for their fit with the seven improvement criteria identified in legislation. There has been no explicit assessment of improvement needs or prioritisation of areas for improvement.

At the time of our audit the Council's arrangements were still under development and had not been fully established/embedded. This is to be expected in the early stages of the new performance improvement framework and going forward we expect to see that the arrangements through which functions are prioritised for improvement will become more refined and mature.

To assist the Council we recommend the following proposals for improvement:

- linking the forthcoming community plan, and the ongoing processes that underpin it, with the Council's future corporate objectives and improvement plan;
- use of service data (or other qualitative data) to support the identification and prioritisation of functions in need of improvement;
- given the statutory nature of the framework, expand upon the current corporate performance management arrangements to develop a performance improvement policy; and
- cascade the details of the improvement arrangements (the duty and associated responsibilities) directly to all staff.

Going forward the Council will need to continue to ensure that the process by which functions are prioritised and selected is transparent, well documented and subject to appropriate levels of scrutiny.

## Section 3

### Key audit and assessment findings

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#### 2. Governance Arrangements

It is important that the Council's governance arrangements support robust and effective decision making in relation to its statutory responsibility to have arrangements in place to secure continuous improvement in its functions. The Council has begun to establish governance arrangements to assist it in meeting its performance improvement responsibilities, although these remain to be fully developed and implemented.

The Council has assigned overall responsibility for oversight of its performance improvement responsibilities to its Corporate Policy and Resources Committee. Performance against objectives will also be scrutinised by the Council's Audit Committee. Internal audit is also intended to support this scrutiny through a six month progress report. In addition, there is scrutiny and monitoring of departmental activities (which include 'performance improvement projects') through functional committees as part of the Council's wider performance management framework.

There is, however, no specific reference in either the Corporate Policy and Resources Committee or Audit Committee terms of reference to their roles and responsibilities in relation to performance improvement. Relevant Committee agendas and minutes do not yet evidence regular scrutiny and monitoring of the Council's performance improvement arrangements – performance improvement is not yet a standing agenda item for either committee. To date, there has been no reporting of progress against targets, although this reflects the Council's current position within the performance improvement cycle.

The Council's Performance and Audit Committee has responsibility to ensure that arrangements for good governance are in place and operating effectively. To date, this Committee's focus has been on financial accounting governance and controls. It now needs to discharge its wider remit in relation to the Council's statutory responsibility to have arrangements in place to secure continuous improvement in its functions, as this framework is subject to a statutory audit and reporting. This involves exercising greater oversight and monitoring of its performance improvement responsibilities, assuring itself that a comprehensive suite of plans and policies that support improvement are in place, up-to-date and operating effectively. The Committee needs to ensure that the Corporate Policy and Resources Committee, other functional committees and the senior management team are subjecting the Council's priorities, improvement objectives, activities, projects, risks and performance to appropriate scrutiny, challenge and evaluation.

Based on our experience of governance arrangements and recognised good practice, to assist the Council we recommend the following proposals for improvement:

- consideration of the need to revise terms of reference for the Corporate Policy and Resources and Audit Committees to fully reflect their new scrutiny roles in respect of the Council's performance improvement arrangements;
- performance improvement should feature as a standing item on both Committee agendas;
- senior management should facilitate Members of both Committees with training and support to discharge the performance improvement responsibilities;
- the Audit Committee should monitor the activity of the other Council committees charged with the scrutiny of performance improvement; and
- senior management should ensure that both Corporate Policy and Resources Committee and Audit Committee are provided with appropriate performance improvement documentation to perform their scrutiny and monitoring functions.

## Section 3

### Key audit and assessment findings

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#### 3. Improvement Objectives

The Council is required to establish improvement objectives each year and we assess these in line with legislation and supporting statutory guidance. The guidance sets out that improvement, in the context of the legislation, means more than just quantifiable gains in service output or efficiency, or the internal effectiveness of an organisation. Improvement for councils should mean activity that enhances the sustainable quality of life and environment for ratepayers and communities.

The Council has selected two improvement objectives, which are set out in its published performance improvement plan 2016/17. These objectives are linked to one of the strategic themes set out in the Council's Corporate Strategy (2015-19) – 'Innovation and Transformation'. The objectives do not directly identify the functions it intends to improve, referring only to 'services' in general. Functions for improvement instead derive from the 'performance improvement projects' identified in respect of each objective. In this regard, the Council's objectives would be improved if they overtly identified the specific functions or services it intends to improve. We understand that in the future, the Council's improvement objectives will become better informed by and linked to the outworking of its forthcoming Community Plan.

The Council's performance improvement plan identifies ten 'performance improvement projects' linked to its two objectives and provides details of the key actions associated with the each project, together with details of the improvements expected and related targets.

Each improvement objective is legitimate and generally clear, if high level in nature. However, the targets in relation to a couple of the efficiency related projects, the customer engagement and the estates strategy projects, might have been better expressed in outcome terms, rather than merely reflecting their outputs i.e. introduction or completion of the particular strategy. In addition, the target identified for the grant funding hub project might also have covered the level of successful applications resultant from the hub's introduction, a stated improvement aim of the project.



## Section 3

### Key audit and assessment findings

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#### 4. Consultation

The Council carried out a six-week consultation on its improvement objectives. This covered citizens and stakeholders, local businesses, statutory and other community planning partners etc, and was facilitated through a public advert in local newspapers, notice of consultation on the news section of the Council's website (with a link to the consultation document and response form) and a series of public meetings. While principally initiated in relation to the Council's community planning arrangements, public meetings (which involved 232 attendees) were used to obtain views on the Council's proposed performance improvement objectives. The Council's website also provides a further opportunity for individuals or organisations to make suggestions for alternative objectives and supporting projects at anytime during the year. The Council has, therefore, complied with its statutory duty to consult on its improvement objectives.

The Council, however, received only 16 responses in relation to the consultation exercise. Given the effort and resources put into the exercise we appreciate that this level of engagement must have been disappointing. This low response rate may result from the fact that performance improvement, as a new area for Councils, has a very low public profile. It may also reflect the contracted consultation period for response of six weeks.

In addition, while a summary of consultation responses was included within the Council's published performance improvement plan, because of time constraints (both generally and in co-ordinating with committee meeting dates) these had not been considered prior to publication.

Our review of the consultation process identified some proposals for improvement which may encourage more citizens and stakeholders to engage in future consultations:

- raise the profile and transparency of the performance improvement framework throughout the year on the Council's website and other communication channels for example social media, citizen magazines etc;
- consider other methods of obtaining views (as well as service level feedback) from citizens and organisations, for example, a citizen panel, staff and councillor workshops, and focus groups;
- the consultation sought agreement/disagreement on the appropriateness of the proposed objectives and provided an opportunity for comment. From our own experience of consultations we believe that providing additional discussion points and explaining any specific matters the Council wishes to obtain comment on, or guide consultees to matters they may wish to reflect upon, encourages more meaningful responses;
- increasing the length of the consultation period; and
- consideration of responses in a timely manner, together with the publication of a transparent synopsis of responses (inc a detail on what impact, if any, these had on improvement objectives) would demonstrate to consultees that their views are being considered.

The Council does not yet have a standard consultation policy. Whilst there is no legal requirement to have one we would encourage any public body which regularly consults with the public to develop a flexible, principles based policy based on current good practice.

## **5. Improvement Plan**

The purpose of the improvement plan is to show citizens, and other stakeholders, how the Council intends to deliver on its duty under legislation to secure continuous improvement. It does not need to describe everything the Council plans to improve but should focus on functions or services it has selected under its general duty, their related improvement objectives and any statutory requirements placed upon the Council by central government. An improvement plan should be both transparent and meaningful, setting out how citizens and other stakeholders within the borough will be better off.

The Council published its 'Performance Improvement Plan 2016/17' on 29 June 2016, which is available in electronic format through the Council's website. The document contains a high level description of the Council's plan for discharging its statutory performance improvement duties. This includes identification of its annual performance improvement objectives and related 'performance improvement projects', together with detail on the key actions to be undertaken in carrying out those projects. The plan includes a separate section on the statutory imposed performance indicators and standards. In addition, the plan sets out why objectives were chosen and, with regard to each 'performance improvement project', what improvements are expected. It also provides a summary of the Council's consultation process and the outcome of that process, together with information on how citizens and stakeholders may propose new objectives during the year.

Whilst the plan meets the requirements of legislation, the improvement objectives are high level. The plan would benefit from more detail to enhance both the transparency and meaningfulness of the Council's commitment to continuously improve its functions. In particular, given the Council's project based approach, there is a need for more specific detail on how the individual projects address particular objectives and how they provide positive benefits for citizens/ratepayers. More detail might also be provided as to how the Council intends to achieve those statutory indicators and standards set by central government. The improvement plan would also benefit from being more 'ratepayer friendly', particularly those important introductory elements identifying the legislative duty and the arrangements in place to secure achievement of that duty, the link between the duty, improvement objectives and plan and the link between the objectives and the Council's wider corporate strategy (and going forward the Community Plan). In addition, at present, the plan is only available on the Council's website, through the recently developed 'Performance Improvement' page. Consideration should be given to wider dissemination of the plan and its contents beyond the Council website, including to staff, through newsletters and other group contacts etc.

## Section 3

### Key audit and assessment findings

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#### 6. Arrangements to improve

The Council is required to establish arrangements to deliver on its improvement objectives each year. The Department for Communities guidance sets out that the Council should be able to understand and demonstrate the impact of its arrangements for continuous improvement on the outcomes for citizens.

Performance improvement in 2016/17 is to be delivered through ten separate projects relating to a number of the Council's functions and services. Performance improvement projects form part of wider departmental activities, underpinned by departmental business plans/service plans and budgets, which are managed and have lines of accountability, including risk management, to senior management and committees/Council members.

There are variations in the business planning arrangements across the Council, evidenced in differences in the nature and level of documentation available in support of improvement projects. While the management arrangements identified above are in place, these are not formalised in a 'performance management framework' or policy.

Processes and procedures in relation to improvement projects remain to be fully developed. For instance, project plans in relation to the planning improvement project and the estates strategy project have yet to be produced or finalised and, in a number of projects, performance measurement/data collection arrangements are not yet in place (e.g. surveys not yet developed or collection of underlying activity data has not yet commenced). In addition, because of the Council's current position on its performance improvement cycle, there is little evidence of regular scrutiny and monitoring of the progress against improvement objectives and targets. As a result, whilst arrangements are in place it is too early in the performance improvement development cycle to determine the extent of any improvement which will be delivered this year.

## Section 3

### Key audit and assessment findings

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#### 7. Performance Reporting and Data Collection

This year the Department for Communities required the Council to publish information collected in relation to its statutory performance indicators and standards completed during 2015-16 by 30 September 2016. This information relates to the functional areas of planning, economic development and waste management. As this was the first year of this requirement no comparison or assessment from the Council was expected.

Our review of the published information noted that:

- the Council published its report on 'Statutory Performance Indicators 2015/16' on 6 October 2016 on the Council website\*;
- the information agrees to the data held by central government which has been subject to independent validation and audit;
- the Council met one of the three standards in relation to planning;
- the Council met the required standard in relation to economic development; and
- the Council met the required standard in relation to waste management.

\*The relevant legislation specifies that this information should be published not later than 30 September annually. The Council should ensure this deadline is met in future years. Late publication may lead to a qualification in the audit opinion.

There has been little formal reporting of performance against statutory indicators and standards to relevant oversight committees. In this regard, the Council may wish to consider the inclusion of performance reporting against statutory indicators and standards as a standing item for those Committees.

With regard to the wider area of performance measurement and data collection, whilst arrangements are currently in place or in development which should allow the Council to measure its performance against the specific targets identified in its 2016/17 performance improvement plan, the Council currently has no arrangements to measure its wider performance. As a result, together with the Council's particular project focused approach to performance improvement, its ability to compare performance either year on year or against other Councils is likely to be limited to statutory indicators. Offices gave a recent commitment to the Council's Corporate Policy and Resources Committee to look at a process to identify key performance indicators.

## Section 4 Other Matters

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### Other Matters

#### *Statement on personal data*

- 4.1 During the course of the audit and assessment we may 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 Data Protection Act 1998.

#### *Independence, integrity & objectivity of auditors*

- 4.2 The NIAO's policy to ensure independence, integrity and objectivity of our auditors was set out in our Audit Strategy. Overall, the threat to the audit arising from issues affecting our independence, integrity and objectivity is low, and the safeguards in place ensure that the likelihood of any impact is low.
- 4.3 We have complied with APB Ethical Standards and, in our professional judgement, we are independent and our objectivity is not compromised. There are no relationships between NIAO and the Council that we consider to bear on our objectivity and independence.

#### *Complaints procedure*

- 4.4 NIAO seeks to ensure that, when carrying out its audit work, it complies with the principles developed by the Public Audit Forum in its paper "What Public Sector Bodies can expect from their Auditors".

NIAO also wishes to gauge public sector bodies' perceptions of its audit processes in order to promote continuous improvement. In particular, it undertakes to act quickly on any complaint and ensure that the underlying causes of problems are addressed to prevent them recurring. In the first instance, complaints can be addressed to the member of the Directorate responsible for the audit within which the concern has been raised.

Failing resolution of the problem to the satisfaction of the complainant, the Chief Executive of the Council can then write directly to the Local Government Auditor who will ensure that a further review of the case will be undertaken.

# **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 2015-16 and its 2016-17 improvement plan 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 2016-17 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 its 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. For 2016-17, in its performance assessments, the Council must use information collected in relation to statutory performance indicators and standards completed during 2015-16 to establish baseline figures for 2017-18 and subsequent years. No further comparison or assessment for 2016-17 was required.

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 requirement to make arrangements to secure continuous improvement in the exercise of its duties.

## **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.

## ANNEX

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. 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, including its guidance on the publication of improvement information in 2016-17.

### Improvement assessment

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

2016-17 was the first year in which councils were required to implement the statutory performance improvement framework. Therefore arrangements to secure achievement of its improvement objectives at the Council are at an early stage of development and implementation. This is to be expected in this first year. Whilst the Council has begun to establish arrangements to secure continuous improvement for 2016-17, it is too early for the Council to demonstrate, or for me to determine, the extent to which improvements are being made for the current financial year.

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 financial years. I will keep the need for this under review as arrangements become more fully established.

### 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.

**[LGA signature]**

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