



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

Antrim and Newtownabbey Borough Council
22 November 2023

Contents

1. KEY MESSAGES.....	1
2. AUDIT SCOPE.....	4
3. AUDIT FINDINGS.....	6
4. ANNEXES.....	7

We have prepared this report for Antrim and Newtownabbey 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

Audit outcome	Status
Audit opinion	Unqualified opinion
Audit assessment	The LGA has concluded that the Council is likely to comply with Part 12 of the Local Government Act (Northern Ireland) 2014 (the Act) during 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 Antrim and Newtownabbey Borough Council. We would like to thank the Chief Executive and his staff, particularly the Director of Organisation Development and the Performance Improvement team 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 the Antrim and Newtownabbey 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 statutory recommendation under the Act. We made no new proposals for improvement (see Section 3). Detailed observations on thematic areas are also provided at 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 UK 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. We note that the Council included the following objective within the Corporate Performance and Improvement Plan: *"We will protect and improve the environment, supporting Antrim and Newtownabbey to become a sustainable, green, climate-resilient Borough."*

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

4. Annexes

Annex A – Audit and Assessment Certificate

Audit and assessment of Antrim and Newtownabbey Borough Council’s performance improvement arrangements

Certificate of Compliance

I certify that I have audited Antrim and Newtownabbey 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
BELFAST
BT7 1EU

xx November 2023

Annex B – Detailed observations

Thematic area	Observations
<p>General duty to improve</p>	<p>The Council has in place arrangements to secure continuous improvement in the exercise of its functions. A description of how the Council will discharge its duty under s84(1) of the Act has been set out within the 2023-24 Performance Governance Arrangements document. The Council has provided evidence of these arrangements by agreeing a range of self-imposed improvement indicators for 2023-24 set out within the Corporate Performance and Improvement Plan 2023-24.</p> <p>The Council has set six corporate improvement objectives within the 2023-24 Corporate Performance and Improvement Plan, focusing on the Council’s corporate themes. In addition to the corporate improvement objectives, the Council has also identified corporate improvement indicators and self-imposed indicators which reflect improvement objectives for each of the Council’s services. The Council also measures performance against seven statutory performance measures in place for waste and recycling, planning and economic development.</p> <p>The corporate improvement objectives are underpinned by the Council’s drive to optimise the performance of the organisation and to deliver on its community planning objectives (Love Living Here Community Plan). The community planning engagement process identified priority areas on which the Council will focus and these priority areas have also informed the identification of the Council’s Corporate Performance and Improvement Plan objectives.</p>

Thematic area	Observations
	<p>In addition, ongoing work with Elected Members and a comprehensive analysis of a range of information was examined, including:</p> <ul style="list-style-type: none"> • achievement status of objectives set out in the Corporate Plan; • consultation and survey results; • the Medium Term Financial Plan; • the Digital Transformation Strategy; • performance data; and • the Draft Programme for Government. <p>The Corporate Performance and Improvement Plan has been designed to assist in working towards the Council’s goals and ambitions previously committed in the Corporate Plan and Community Plan.</p> <p>The 2023-24 Corporate Performance and Improvement Plan consultation process, and reporting timetable, sets out the process to ensure how performance is to be effectively managed and to secure continuous improvement in the exercise of functions.</p> <p>The Council's Annual Self-Assessment report includes a section titled "<i>Performance Improvement under the Local Government Act 2014</i>" and provides the information required in discharging its general duty to secure continuous improvement. It also provides detailed analysis on how the Council performed against each of its 2023-24 Statutory Indicators. An aggregated Red, Amber or Green status (i.e. built on quarter by quarter) is used to report the results of each individual improvement objective. Issues identified, and any planned areas of improvements, are identified throughout the report. Within the "<i>What has been achieved</i>" section, the Council has included details on areas where things went well and where things could be improved in future.</p>

Thematic area	Observations
	<p>The Council has put in place a performance management timetable which sets out the processes in place to ensure that the Council manages performance and its ability to secure continuous improvement in the exercise of its functions on an annual basis.</p> <p>In October 2018, the Council implemented a Performance Management Software System which is used to record data for each of the improvement objectives and inform reporting to the Senior Management Team, Corporate Leadership Team, Audit & Risk Committee and the Council for scrutiny of statutory indicators. We note that from August 2023, oversight of Performance Improvement sits with the Policy and Governance Committee. Heads of Service are responsible for the submission and validation of data to the system. We also note that Internal Audit validate a sample of performance improvement data from the system as part of the annual performance improvement audit.</p>
Governance arrangements	<p>The Council has adequate governance and scrutiny arrangements for performance improvement and those arrangements are operating effectively.</p> <p>The Council has established a range of governance arrangements to assist it in the delivery of its Corporate Performance and Improvement Plan.</p> <p>A Performance Improvement Policy was established and approved by the Council in September 2016 and was most recently revised in April 2023.</p> <p>The Council's performance improvement function sits within the Performance Improvement Team reporting to the Head of Organisation Development who reports to the Director of Organisation Development. The Performance Improvement Team ("the Team") currently comprises the Director of Organisation Development, the Head of Organisation Development, the Organisation Development Employee Engagement Manager, and the Performance Improvement Officer. The role of the Team is to monitor</p>

Thematic area	Observations
	<p>the delivery of outlined projects and to work with the Council’s Heads of Service in relation to performance reporting, ensuring quarterly progress reports are reported to the Audit & Risk Committee and Council and to prepare the Annual Corporate Performance and Improvement Plan. With effect from August 2023, oversight of Performance Improvement transferred to the Policy and Governance Committee.</p> <p>As part of the Corporate Improvement Governance Framework, the Council approves the Corporate Performance and Improvement Plan and has responsibility for overseeing the delivery of associated objectives, improvement and statutory indicators and related measures of success. The Audit & Risk Committee (and from August 2023 the Policy and Governance Committee) has delegated responsibility to ensure that arrangements for good governance are in place, that they are operating effectively, and that arrangements are in place to secure continuous improvement in its functions. Progress reports setting out progress in relation to the achievement of Corporate Recovery and Improvement Plan performance objectives and indicators are provided on a quarterly basis to the Council and the relevant committee for scrutiny by Members.</p> <p>The Audit & Risk Committee had overall responsibility to ensure that arrangements for good governance are in place and operating effectively and that arrangements are in place to secure continuous improvement in its functions (up to August 2023). With effect from August 2023, oversight of Performance Improvement function sits with the Policy and Governance Committee and will subject the improvement objectives, statutory targets, corporate improvement indicators, risks and performance to appropriate scrutiny, challenge, and evaluation. The Audit & Risk Committee only has oversight responsibility for performance reports.</p> <p>The Council’s Internal Audit function carries out an annual review of the Performance Improvement process on the Performance Management System and also carries out a review of an aspect of the performance improvement processes and systems on an</p>

Thematic area	Observations
	<p>annual basis. In 2022-23, this review provided assurance over the verification of a sample of the results reported against the Corporate Improvement and Recovery Plan 2022-23 performance objectives. A satisfactory opinion was issued, with no audit issues identified.</p>
Improvement objectives	<p>The 2023-24 improvement objectives are legitimate, clear, robust, deliverable, and demonstrable. The Council’s focus is on objectives and associated projects, outcomes and targets that are aimed at directly benefiting citizens.</p> <p>The Council has produced a Corporate Performance and Improvement Plan for 2023-24. This includes six Performance Improvement Objectives. The rationale for each of the objectives has been documented in the Corporate Recovery and Improvement Plan 2022-23 Executive Summary under the “<i>Why has this been added as an improvement objective?</i>” heading.</p> <p>There is clear evidence that the 2023-24 improvement objectives are linked to the Council’s Corporate Plan priorities and also to the associated Community Plan. A Senior Responsible Officer has been assigned to manage the implementation of each objective.</p> <p>The 2023-24 Corporate Performance and Improvement Plan contains six objectives, an increase of two from the 2022-23 Plan. Four objectives have been rolled forward from 2022-23 (including one relating to Leisure Centre use, which has changed focus from Covid-19 recovery to post Covid-19 recovery). The two new objectives are as follows:</p> <ul style="list-style-type: none"> • We will support our residents through the Cost-of-Living Crisis. • We will protect and improve the environment, supporting Antrim and Newtownabbey to become a sustainable, green, climate-resilient Borough.

Thematic area	Observations
	<p>If delivered effectively, all of the current year’s objectives and associated projects, outcomes and targets would demonstrate direct benefit to citizens.</p>
<p>Consultation</p>	<p>The Council has met its statutory duty to consult on the proposed 2023-24 performance improvement objectives. We consider that the process was transparent and open and evidence of the consultation process was documented adequately. The results of the process were used to inform the 2023-24 performance improvement objectives and there was evidence of ongoing dialogue between the Council and the community.</p> <p>The Council has in place a Communication and Consultation Strategy, dated January 2017. The purpose of this strategy is to provide a framework for the Council to co-ordinate how it communicates and consults with stakeholders. On 6 February 2023, officers initiated a public consultation to derive feedback from Elected Members; Residents and Stakeholders; Local Businesses; Statutory and other community planning partners; and other bodies with which collaborative working is taking place or is being planned. The consultation ran until 5 May 2023 and 20 responses were received.</p> <p>In addition to consultation, it is noted that the Council continues to encourage ongoing and regular feedback from its citizens on the Council website.</p> <p>Whilst the Council has in place a Consultation Strategy, this Consultation Strategy was prepared in 2017 and may benefit from review. We raised this as a proposal for improvement in the previous year’s s95 report. We understand that customer services responsibilities now falls within the Performance Improvement Team and a new Customer Service Strategy is due to be developed which will include the development of a Consultation Strategy. This is planned during the 2023-24 year.</p>
<p>Improvement plan</p>	<p>The Corporate Performance and Improvement Plan for 2023-24 sets the improvement objectives for 2023-24 as the Council continues to recover from the Covid-19 pandemic</p>

Thematic area	Observations
	<p>and also deals with the cost of living crisis. The Corporate Performance and Improvement Plan complies with the Part 12 of the Local Government Act 2014 and with the Department’s guidance. The Council has also published a 2023-24 Performance Governance Arrangements document which supports the Corporate Performance and Improvement Plan 2023-24.</p> <p>The Council published its 2023-24 Corporate Performance and Improvement Plan on the website on 27 June 2023 and is available in other formats, on request.</p> <p>Self-Assessment Performance Reports are prepared to report outturn against each of the statutory and non-statutory indicators and how the Council performed in each of these areas dating back to 2017-18 (where data is available). Under the legislation the Council is required to provide information on the arrangements it has in place to meet statutory indicators and against its own self-imposed non-statutory performance indicators. The Council has met this objective.</p>
Arrangements to improve	<p>The Council has adequate arrangements in place to secure the achievement of its improvement objectives, statutory indicators, and the general duty to improve.</p> <p>The Council’s indicators, aligned with the delivery of the agreed improvement objectives, are supported by Head of Service delivery plans and budgets. The achievement of these indicators is supported by projects which are being managed by assigned Project Managers with lines of accountability to the Senior Management Team and Elected Members.</p> <p>Progress against all improvement objectives, statutory indicators and self-imposed objectives is currently reviewed monthly at a departmental level and reported quarterly to the Corporate Leadership Team, relevant Committees and Working Groups, Performance and Governance Committee and Audit and Risk Committee for scrutiny and</p>

Thematic area	Observations
	<p>challenge. Ongoing risks associated with the delivery of projects are identified and managed as part of project management arrangements and, if required, escalated to the Council's risk registers as part of normal risk management reporting arrangements.</p>
<p>Collection, use and publication of performance information</p>	<p>The Council's arrangements to assess its performance and to publish the results are in line with the legislative requirements and the Department's Guidance.</p> <p>The self-assessment of the Council's performance in relation to the 2022-23 Statutory Performance Indicators and Standards was transparent and meaningful. The Annual Report also contained explanations where indicators had not been met and provided suitable, appropriate benchmarking information on the Council's performance over the financial years 2017-18 to 2022-23 (where relevant).</p> <p>The Council's performance indicators are directly aligned to Heads of Service business plan objectives. As a result, the Council is collecting relevant data and information enabling it to monitor progress on all improvement objectives.</p> <p>The Council's software based Performance Management System is used for the recording and monitoring of performance data and information. Heads of Service are expected to input details of actual performance onto the system on a quarterly basis. The Performance Management System is the source for all reporting of Performance Improvement information for the Senior Management Team, Corporate Leadership Team, Working Groups, Performance and Governance Committee, Audit and Risk Committee and Council.</p> <p>The Council's Internal Audit function carries out a review of an aspect of the performance improvement process and systems on an annual basis. In 2022-23, this review provided assurance over the verification of the results reported against the Corporate</p>

Thematic area	Observations
	<p data-bbox="562 240 1839 312">Improvement and Recovery Plan 2022-23 performance objectives. Satisfactory conclusions were reported, with no audit issues identified.</p> <p data-bbox="562 357 1957 624">The data outturn for Waste, Economic Development and Planning are subject to their own external validation processes set by the relevant Government departments. The Council collects and shares data on these statutory indicators with the relevant Government departments who publish these results. The introduction of the new Planning Portal in December 2022 has impacted on the Northern Ireland Councils who use the portal and their ability to process planning applications. This is reported in the Council's Self-Assessment report.</p> <p data-bbox="562 668 1928 780">In relation to enforcement, as a result of the introduction of a new Planning Portal in Quarter 3 of 2022-23. The new Portal currently does not report the figures for Enforcement Cases. This is also reflected in the Self-Assessment report.</p> <p data-bbox="562 825 1989 1054">The Council is expected to report on prior year performance within the published Annual Self-Assessment report. The 2022-23 Self-Assessment Report provides details on how the Council performed in relation to its corporate improvement objectives, statutory indicators and self-imposed non-statutory indicators and includes a comparison of the Council's performance against previous years. It also provides an overall assessment of the Council's performance against these indicators.</p> <p data-bbox="562 1099 1944 1251">The 2022-23 Self-Assessment Report includes a comparison of performance to other Northern Ireland Councils for each of the statutory indicators, as well as in relation to prompt payment statistics and absence statistics in compliance with advice from the Department for Communities.</p> <p data-bbox="562 1295 2002 1367">The Council is a member of the Association of Public Service Excellence (APSE), including the APSE Performance Network, a public sector benchmarking organisation which assists</p>

Thematic area	Observations
	<p>the Council in improving its ability to compare performance across a wide range of services and activities.</p> <p>The issue of benchmarking with other councils is part of the work plan for the Performance Improvement Working Group and it is expected that progress on this issue will continue to be made to allow a broader range of functions to be compared. We note that the Council often informally benchmarks with other Councils.</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>Outcomes (Performance Improvement Plan 2022-23) There were four performance improvement objectives identified in 2022-23. Within the four objectives there were 11 actions/standards. Of the 11 standards, eight were rated as 'green' and three as 'amber' Those objectives marked as green are considered to be on target/achieved. All objectives have a reflective 'what has been achieved?' narrative attached. All four objectives have been carried through to 2023-24, some with slight changes to the action to be taken.</p> <p>Indicators (Statutory) There are seven statutory indicators across three service areas (economic development, planning and waste management), of these</p> <ul style="list-style-type: none"> • five indicators have been rated as green (ED1,W1,W2,W3, P2); • one indicator has been rated as amber (P1); and • one indicator has no RAG rating due to statistics not being available from the Department for Infrastructure.

Thematic area	Observations
	<p>Indicators (Self-imposed)</p> <p>These standards are set out within the overall corporate performance of the Council which includes all performance measures (indicators and standards/targets) with ratings (excluding those not measured):</p> <ul style="list-style-type: none"> • 69 per cent green (achieved/exceeded); • 27 per cent amber (principally achieved/on track); and • 4 per cent red (not achieved). <p>Comparing corporate performance with the prior year, there is a clear trend of improvement, specifically the decrease in red standards/targets.</p> <p>As well as achievement information for the 2022-23 year, the Council includes trend information in the Self Assessment Performance Report where available as far back as 2015-16. The use of a graphical format and tabular comparisons for statutory indicators in particular is clear in showing a progression which, in most cases, 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 comparatives The Council also clearly stated their performance against other Councils and the Northern Ireland average where this information is available. 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>