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Our ref: AQW 11535 22-27

Date: May 2024

Kellie Armstrong MLA
Parliament Buildings
Ballymiscaw, Stomont
Belfast

Dear Kellie,

AQW 11535 22-27 - To provide a copy of the minutes of meetings held between the Minister, or departmental officials, and the Chief Local Government Auditor for each year in the last five years.

Thank you for the above question. Due to the volume of detail required to provide an answer to AQW 11535 22-27, I have arranged for this to be placed in the Assembly Library.

Yours sincerely

Gordon Lyons MLA
Minister for Communities

Annex A

Covering letter and copy of minutes from meetings with the Local Government Auditor.

Meeting DfC and NIAO re Causeway Coast and Glens Borough Council

In attendance; Anthony Carleton, Jeff Glass, Julie Broadway (DfC), Pamela McCreedy and Colette Kane (NIAO)

Date of meeting: 24th January 2020 at NIAO

1. Both parties summarised the events to date. DfC advised they had meetings with Maura Quinn, Director of Corporate Services and David Jackson, Chief Executive of CCG in recent weeks. DfC have also been contacted by SDLP and Paudie McShane to Minister. DfC indicated that, at the meeting with D Jackson, they were provided with reactionary responses when matters of concern were put to him. NIAO indicated that they had been contacted by Paudie McShane (copied into correspondence sent to Irish News) and some residents and noted the recent media interest.
2. The financial position for 19/20 was discussed – there appears to be some confusion about the actual position which needs clarity. However there clearly is a potential for a reduction on general fund reserves which could indicate an insolvent position. In addition there may be cash flow issues. DfC highlighted the information they had been provided with indicated a possible £7m overspend for 20/21. Both parties agreed it was not clear what assumptions were underlying the management accounts.
3. The political position re parties was discussed. There has been little intervention from DUP or SF and DfC indicated it intended to discuss with its SPAD. DfC will also discuss the position with its Minister.
4. Options were discussed;
 - Under section 104 of the 2014 Act the Department has the power to direct a council to make to the Department reports and returns.
 - Under section 22 of the 2005 order the Department can direct the LGA to hold an extraordinary audit of the accounts of the local government body.
5. Both options were explored and it was agreed that if the extraordinary audit was pursued this would need to be tightly scoped. It was agreed that a number of governance issues needed explored too.
6. In conclusion it was agreed that DfC would recommend the approach under section 104 to the PS and Minister with both parties working together on the request to council with a tight deadline.

Actions: DfC to discuss position with SPAD, PS and Minister

DfC and NIAO would work on a list of requests for council with a tight deadline for response.

Consideration would be given to further action necessary after this.

Possible areas for seeking information;

<p>Financial Management</p> <p>1. Please specify the year to date and predicted (year end) expenditure v income (stating if this is fully inclusive of accruals and amounts due) Please include all narrative explanations and major assumptions. Please comment specifically on the level of certainty in outcomes.</p>	
<p>2. Please indicate the processes for verifying the integrity of figures for income and expenditure reported to council and council committees- that is the level of checking of accuracy and by whom.</p>	
<p>3. Please accurately state the year to date and predicted (year end) general fund balance to include any major and significant assumptions included in the figures.</p>	
<p>4. Please provide cash flow projections highlighting any pressures on cash. Please include any assumptions within this.</p>	
<p>5. Please provide all reports made to Council including the committees to demonstrate financial position during and referring to 19/20.</p>	
<p>6. Please provide details of the internal processes for establishing and monitoring budgets to include named individuals responsible for oversight of departmental budgets. Include the frequency of monitoring and how overspends are escalated and treated.</p>	
<p>7. Please forward a detailed recovery /action plan indicating clearly how and when the impacts of such a plan will realise.</p>	
<p>8. Please detail the current position on loan balances, any plans to increase loans (include details of planned expenditure) and details of when loans will be paid.</p>	
<p>9. Please forward an update of the progress made in implementing recommendations included in the NIAO Report to those Charged with Governance.</p>	
<p>10. Please provide a copy of the final PWC report and please provide details (including minutes) of discussions about the review undertaken by PWC including submissions to Council and council committees. If available please provide a copy of the action plan arising from the PWC review.</p>	
<p>Governance and Risk</p> <p>1. Please forward minutes of meetings held with Party Leaders (and other meetings were issues of concern were discussed) during 19/20.</p>	

<p>2. Please forward the corporate risk register together with supporting directorate risk registers with details of risk management to include meetings of senior staff and councillors where risk was discussed.</p>	
<p>3. Please advise of the status of HOS meetings as recently held in December. This should include frequency of such meetings and how these fit into the governance structures (mechanisms to feed issues back to senior management and councillors as required)</p>	
<p>4. Please advise on any staff surveys conducted and the results and actions taken as a result. If no staff surveys undertaken recently please advise how management has assessed morale, health and well being of staff.</p>	

MEETING NOTE – SINV-0325-2023

**Meeting with Comptroller & Auditor General and Local Government Auditor
regarding Causeway Coast & Glens Borough Council**

Meeting Date:	10.15 on 30 August 2023		
VENUE:	<input checked="" type="checkbox"/> Causeway Exchange	<input type="checkbox"/> Other	
OFFICIALS:	Colum Boyle, Mark O'Donnell, Anthony Carleton,		
ATTENDEES:	NIAO - Dorinnia Carville - Comptroller and Auditor General Colette Kane - Local Government Auditor		
<p>Colum welcomed Dorrinia and Colette and thanked them both for attending. He outlined that he wanted to review the position in respect of Causeway Coast and Glens Council following the completion of all the recommendations included in the Local Government Auditor's Extraordinary Audit. In terms of the next steps a number of options were discussed, however it was agreed that with the continuing absence of Ministers, the avenues open to the Department were very limited. All present agreed to remain in close contact over the next period.</p>			
NOTE WRITTEN BY: Anthony Carleton		DATE: 11 September 2023	