

Ards and North Down Borough Council Audit and Assessment Report 2018-19

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



Draft: 30 November 2018

Contents

Page

1. Key Messages	3
2. Audit Scope	5
3. Audit Findings	6
4. Annexes	8

We have prepared this report for sole use of the Ards and North Down Borough Council and the Department for Communities. 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 Local Government Auditor (LGA) has not drawn a conclusion [this year only]
Statutory recommendations	The LGA made no statutory recommendations
Proposals for improvement	The LGA made two new proposals for improvement

This report summaries the work of the LGA on the 2018-19 performance improvement audit and assessment undertaken on Ards and North Down Borough Council. We would like to thank the Chief Executive and his staff, particularly the Performance Improvement Manager, 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 that an improvement audit and improvement assessment has been conducted. The LGA also states that, as a result, she believes that Ards and North Down Borough Council (the Council) has discharged its performance improvement and reporting duties, including its assessment of performance for 2017-18 and its 2018-19 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'.

The Council has discharged its duties in respect of Part 12 of the Act as far as possible, in that its arrangements continue to mature. It remains too early for the Council to demonstrate a track record of improvement: consequently, it is not possible for the LGA to conclude as to the extent of improvement that may be made. The LGA did not exercise her discretion to assess and report whether the council is likely to comply with these arrangements in future years.

This is the second year in which councils have been required to fulfil their full statutory responsibilities under Part 12 of the Act. In the LGA's opinion councils should be able to demonstrate a track record of improvement in 2019 to allow a full assessment to be made.

Audit Findings

During the audit and assessment we identified no issues requiring a formal recommendation under the Act. We made two proposals for improvement (see Section 3). These represent good practice which should assist the Council in meeting its responsibilities for performance improvement. Detailed observations on thematic areas are provided in Annex C and progress on proposals for improvement raised in prior years has been noted 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 March 2019 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.

The total audit fee charged is in line with that set out in our Audit Strategy.

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.

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. A multi-stakeholder group comprising of representatives of the Department and councils has been established and a subgroup of this has drafted guidance to clarify the requirements of the general duty to improve. A working draft has been agreed and further improvements to reporting on the general duty are expected in 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 March 2019, 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

This section outlines key observations in the form of Proposals for Improvement, arising from following thematic areas of the Council’s audit and assessment:

- General duty to improve;
- Governance arrangements;
- Improvement objectives;
- Consultation;
- Improvement plan;
- Arrangements to improve; and
- Collection, use and publication of performance information.

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. Proposals for Improvement include matters which, if accepted, will assist the Council in meeting its performance improvement responsibilities. The LGA will follow up how these proposals have been addressed in subsequent years. We recommend that the Council’s Audit Committee also track progress on their implementation.

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 C.

Thematic area	Issue	Proposal for improvement
Arrangements to improve	Each objective is supported by a number of actions with measures which will be used by the Council to indicate performance. The figures for waste collection, recycling and absenteeism measures are provided for three years, but baseline data is not available for a number of other measures, particularly where they are new. This makes it difficult for a reader to judge if any progress can realistically be made, or how appropriate the targets set will be.	Where possible the Council should report performance over several years. The Council monitors over 300 Key Performance Indicators (KPIs) which provide a rich source of information, with data extending over a number of years.
Arrangements to improve	The measures for some objectives are dependent on other areas of work being completed first. The Council is not solely responsible for the success of some of these as they involve working with other bodies. Any	Where objectives are wide ranging or dependant on other targets being met it would be appropriate to break the objective down into smaller units and to set interim targets and milestones to measure progress.

Thematic area	Issue	Proposal for improvement
	slippage will impact on the achievement of the overall objective.	

4. Annexes



Annex A – Audit and Assessment Certificate

Audit and assessment of Ards and North Down Borough Council’s performance improvement arrangements

Certificate of Compliance

I certify that I have audited Ards and North Down Borough Council’s (the Council) assessment of its performance for 2017-18 and its 2018-19 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 2018-19 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 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.

The 2018-19 year was the third in which councils were required to implement the new performance improvement framework. The Council's arrangements to secure continuous improvement, as is to be expected, are still developing and embedding. The Council continues to strengthen its arrangements to secure continuous improvement, and has delivered some measurable improvements to its services in 2017-18. However, until the Council's arrangements mature and it can demonstrate a track record of ongoing improvement in relation to the framework, I am unable to determine the extent to which improvements will be made.

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 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.

Pamela McCreedy
Local Government Auditor
Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU

30 November 2018

Annex B – Follow up of implementation of prior year proposals for improvement

Year of report	Reference	Proposal for improvement	Action taken by Council	Status
	General Duty to Improve			
2016-17	GD1/2017	Linking the forthcoming community plan, and the ongoing processes that underpin it, with the Council's improvement processes.		Implemented
2016-17	GD2/2017	Analyse any trends from the performance management system as further data becomes available. This will help identify those functions/services which would benefit most from improvement.		Implemented
2017-18	GD1/2018	The Council should continue the development of its performance management system to achieve the best measurement of all its functions and services, to ensure identification of those areas which would benefit most from improvement.	The Council has continued to work in this area and this is an ongoing process. Performance management is continuing to develop.	In progress
2017-18	GD2/2018	The Council should ensure that the process through which functions are prioritised and selected for improvement forms the basis for objective-setting in a 'bottom up' approach. This should provide a better link between objective and actions, help to improve transparency, and help with the measurement of the objective outcomes.	The Council's service planning template was updated in October 2017 to improve quality and focus during the early stages of service planning and to ensure performance improvement initiatives were identified. Further development of service planning is underway and in the 2018-19 year will be combined with the budget planning	In progress

Year of report	Reference	Proposal for improvement	Action taken by Council	Status
			process to ensure that appropriate financial resources are allocated to both business as usual and performance initiatives. While the Council consults with residents and stakeholder groups and encourages responses from them during the year, many of the actions are corporate and inward looking. The council needs to continue to work on the “bottom up” approach and to make the link between objectives and actions very clear to ensure that the actions identified will provide measurable benefits to ratepayers.	
2017-18	GD3/2018	The Council should ensure that performance framework documentation is updated in line with documented procedures and that evidence of review is recorded (even where no changes have occurred).	The Performance Framework documentation is currently being updated to reflect the process changes mentioned above.	In progress
	Governance Arrangements			
2016-17	GA1/2017	Terms of Reference for the Audit Committee should be updated to reflect its specific performance improvement responsibilities.		Implemented
2016-17	GA2/2017	Performance improvement should feature as a regular item on the Audit Committee agenda.		Implemented

Year of report	Reference	Proposal for improvement	Action taken by Council	Status
2016-17	GA3/2017	The Corporate Leadership Team should facilitate Members on each of the relevant standing committees and the Audit Committee with training and support to discharge the performance improvement responsibilities.		Implemented
2016-17	GA4/2017	The Audit Committee should monitor the activity of any committee specifically charged with the scrutiny of performance improvement.		Implemented
2016-17	GA5/2017	The Audit Committee should consider the benefit of using internal audit, where required, to provide it with future assurance on the integrity and operation of the Council's performance framework and identify areas for improvement.	The Audit Committee receives internal audit reports at each quarterly meeting. The internal audit plan for 2018-19 does not refer specifically to work being carried out on improvement, or on auditing the measures associated with it. Such work would provide the Committee with valuable assurance and additional insight on these areas.	Partially implemented
2017-18	GA1/2018	Senior management should establish a central review role at committee level and ensure that all relevant Committees and the Audit Committee are provided with more detailed performance improvement documentation to carry out their scrutiny and monitoring functions.		Implemented

Year of report	Reference	Proposal for improvement	Action taken by Council	Status
	Improvement Objectives			
2016-17	IO1/2017	Going forward, ensure that each improvement objective is focused on outcomes for citizens in relation to improved functions and/or services rather than focusing primarily on achieving corporate efficiencies.	While six of the seven 2018-19 improvement objectives do focus on outcomes for citizens, at the action level it is not always clear how citizens will benefit from some specific actions, or how they relate directly to the overall objective. There is a possibility that actions may not be directly relevant to the achievement of the objective.	Partially implemented
2016-17	IO2/2017	In relation to the improvement objectives, more detail is required in the 'performance improvement plan' so that it is clear to a reader how citizens will be better off if the Council improves as it intends to.		Implemented
2016-17	IO3/2017	Ensure that improvement can be demonstrated and, where possible, measured through the use of meaningful performance indicators and data collection and/or other qualitative methods. These indicators should not just concentrate around, nor be limited to, the statutory indicators and standards imposed by central government. Where possible and relevant, the Council should use baseline performance data/information against which future improvement can be demonstrated.	The use of indicators and data collection was also raised in 2017-18 – see IO2/2018 and IO3/2018 below. The 2018-19 objectives include a wider range of measures and are not limited to statutory indicators. However, because these have not been used in the past, there is no historic data available to provide a baseline or to justify the proposed target. Further work in this area will be required.	In progress

Year of report	Reference	Proposal for improvement	Action taken by Council	Status
2017-18	IO1/2018	The Council should link the improvement objectives more closely to the identified actions, keeping in mind the intended outcomes. A bottom-up approach to objective setting may help the Council to avoid improvement objectives that are too broad and open-ended. It should also narrow the gap in the council's ability to clearly demonstrate the impact on the outcomes for citizens.	The revised service planning template introduced for 2018-19 was designed to assist officers to identify performance improvement initiatives at an early stage, to clearly link them through the Corporate and Community Plans and to identify the outcome of the initiative and what difference it would make to stakeholders. However, objectives remain broad and it is not always clear from the measures that an action should be started or completed by a particular date. More consideration should be given to breaking down objectives, and ensuring that the related actions will deliver progress towards meeting them.	In progress
2017-18	IO2/2018	The Council should ensure that underlying projects are more focused on outcomes or that the collective outputs contribute to an evidence-based outcome at the objective level. The outcome(s) should always be clearly stated so that citizens can understand how they will benefit.	The self-assessment report for the 2017-18 Performance Improvement Plan shows that the indicators or standards selected have not always been suitable for measuring progress against outcomes. The Council has acknowledged this.	In progress
2017-18	IO3/2018	Where possible and relevant, the Council should use baseline performance data/information (and set standards which it hopes to achieve) against which future improvement can be demonstrated.	Where available baseline data has been introduced, however there are a number of objectives where outturn data is not available for previous years.	In progress

Year of report	Reference	Proposal for improvement	Action taken by Council	Status
			The Council should continue to work on identifying appropriate indicators and standards which will demonstrate clearly that improvement has been achieved. The Council should also continue to work towards identifying benchmarks with other councils.	
	Consultation			
2016-17	C1/2017	Continue to 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.		Implemented
2016-17	C2/2017	Encourage citizens and stakeholders to contribute at any time during the year by providing contact details on the Council website.		Implemented
2016-17	C3/2017	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.		Implemented

Year of report	Reference	Proposal for improvement	Action taken by Council	Status
	Collection, use and publication of performance information			
2017-2018	CUP1/2018	<p>In addition to the local indicators and standards relating specifically to improvement objectives, the Council should select a range of local indicators and standards to enable it to measure and monitor improvement across its full range of functions, as part of its general duty arrangements to continuously improve. This information should be included in the published Performance Improvement Plan and Annual Self-Assessment Report and provide year on year comparisons. The Council should continue working with other councils and the Department to agree a suite of self-imposed indicators and standards. This will enable meaningful comparisons to be made and published in line with its statutory responsibility.</p>	<p>The Council has 16 individual service plans that include over 300 KPIs that are monitored in the quarterly service plan reports brought before committees. It is the Council's view that if the corporate performance and service plans are aligned and integrated then the KPIs at the lowest level ensures that all plans are monitored. However, this detailed information is not included in the Performance Improvement Plan or the self-assessment report. The Improvement Plan includes three non-statutory measures apart from those used in the objectives, but these do not cover the whole range of Council activities.</p> <p>The Council continues to work with the sector, the Association of Public Sector Excellence (APSE) and the Department for Communities in order to inform future self-imposed indicators and to explore potential bench-marking opportunities.</p> <p>A sub group of the Multi-Stakeholder group was tasked with drafting guidance to</p>	In progress

Year of report	Reference	Proposal for improvement	Action taken by Council	Status
			clarify the requirements of the General Duty to Improve. A working draft has now been agreed and we expect that further improvements to reporting on the General Duty will be made in 2019.	
2017-18	CUP2/2018	Self-assessment reports must clearly set out a section on performance in relation to its general duty to improve as required under the legislation.	To better show compliance with legislation the Council should clearly set out its assessment of its performance under Part 12 of the Local Government Act (NI) 2014 regarding the General Duty to Improve in the next self-assessment report.	Not implemented
2017-18	CUP3/2018	Self-assessments should not focus solely on the underlying projects but also include an assessment of the Council's progress in delivering its improvement objectives.	<p>The self-assessment reviews progress on each of the objectives set for 2017-18 however the focus is at a detailed operational level rather than looking at the achievement of the overall improvement objectives and it is difficult in some cases to gauge how successful it was.</p> <p>The Council should review the reporting of its objectives to ensure that it addresses this appropriately.</p>	Not Implemented

Annex C – Detailed observations

Thematic area	Observations
General duty to improve	<p>The Council has continued to work on the General Duty to Improve. The service planning template has been updated and in 2018-19 this will be combined with the budget planning process to ensure a joined up approach. The council has aligned the Improvement Plan and its objectives to The Big Plan 2017-32 (the Council’s Community Plan) and also to the Council Corporate Plan 2015-19. These documents are clearly referred to in the Improvement Plan and are easily accessed from the Council website.</p> <p>However, in the Self-Assessment Report the council has not clearly set out a section on performance in relation to its general duty to improve as required under the legislation. The Council should ensure that it complies with all of the requirements to ensure that there is transparent reporting of the work carried out for performance improvement.</p> <p>A sub group of the Multi-Stakeholder group was tasked with drafting guidance to clarify the requirements of the General Duty to Improve. A working draft has now been agreed and we would expect that further improvements to reporting on the General Duty will be made in 2019.</p>
Governance arrangements	<p>In response to a recommendation made last year by NIAO that senior management should establish a central review role to ensure that improvement objectives are subject to appropriate and consistent scrutiny and challenge, the Council has amended the Terms of Reference for the Audit Committee so that a report on progress against the Performance Improvement Plan will be brought to future Audit Committee meetings, and, that going forward, the Audit Committee will be responsible for monitoring progress in respect of the Performance Improvement Plan.</p> <p>The Council should consider the role internal audit could play in providing independent validation and assurance on the integrity and operation of the Performance Improvement Framework and the processes in place which feed into it.</p>
Improvement objectives	<p>The 2018-19 Improvement Plan contains seven objectives. These are clearly linked to the Corporate Plan priorities and also to the associated Big Plan – the Council’s Community Plan. Each of the objectives has associated actions and outcomes, as well as measures, and there is a lead officer for each objective.</p>

Thematic area	Observations
	<p>In last year's report we commented that not all of the projects, outcomes and targets were outcome based, some of the objectives were at a strategic level and were broad and open ended. The objectives set out for 2018-19, however, remain at a high level and the detail for each objective lies in the actions. A number of these actions are strategic or refer to administrative processes within the council, and it therefore is not always clear how they relate to an improvement in performance which will benefit ratepayers.</p>
Consultation	<p>The Council has continued to consult with stakeholders and citizens and encourages them to engage in the performance improvement process. This is being addressed pro-actively, through "Your Opinion Matters" which is an ongoing campaign which will run continuously and is advertised in the Borough Magazine, and on line.</p> <p>The Performance Improvement Plan presents a summary of responses received from consultations but states that "As the majority of feedback was in agreement with the proposals no changes have been made to the Plan". It is important that stakeholders see that their input is accepted and that changes can be made as a result of it.</p> <p>In future Plans it would be beneficial if proposals submitted under "Your Opinion Matters" could be summarised, with information on which of these suggestions were accepted. If no suggestions are accepted, or no changes are made to the plan following feedback then interested parties may cease to engage with the process as it will not be seen as a valid consultation exercise.</p>
Improvement plan	<p>NIAO noted in 2017-18 that although the Performance Improvement Plan did include published statutory indicators and standards it was not clear how it intended to achieve these as there was no description of its plans to meet them, and as a result it was not fully compliant with the legislation. In addition the Council did not publish a range of local (non-statutory) indicators and standards in its plan (other than those relating directly to its improvement objectives and underlying activities).</p> <p>A paragraph headed "Corporate Indicators" has been included in the 2018-19 Performance Improvement Plan with an explanation that the Council has a suite of corporate indicators and that these include statutory indicators and also non statutory indicators. There is also a table showing statutory indicators and four non statutory indicators. Some of the statutory indicators are used to measure performance in the Council's Performance Improvement Objectives, for example recycling and diverting waste from landfill, but there is no narrative to explain this, nor is there</p>

Thematic area	Observations
	<p>an explanation on how the Council intends to improve its performance on either the statutory indicators, or the non-statutory indicators.</p> <p>In order to comply with the legislation the Council should provide clear information on how it is working to monitor progress on statutory indicators and set out its arrangements to monitor progress against its own self-imposed performance indicators.</p>
Arrangements to improve	<p>Each objective is supported by a number of measures which will be used by the council to indicate performance. The Council template allows disclosure of 2016-17 performance, 2017-18 performance to date, and the 2018-19 target. The figures for each of these categories is available primarily for the waste collection and recycling measures, and for absenteeism, but in other objectives, particularly where there are new measures, they are left blank or marked not applicable. There is no indication that alternative measures were explored, either from within the Council or from other comparable bodies. This makes it difficult for the reader to judge if any progress can realistically be made, or how appropriate the targets set will be.</p> <p>The measures for some objectives are dependent on other areas of work being completed first. The achievement of some of these measures is also dependant either on other bodies, or on wider projects in the Council. Any slippage in these will impact on the achievement of the Objective. In some instances it might have been more appropriate to break the objective down into smaller pieces or to set interim targets and milestones to measure progress. In one instance the measure was to begin work by a certain date, without stating a completion date.</p>
Collection, use and publication of performance information	<p>In 2017-18 NIAO noted that in addition to indicators and standards relating specifically to improvement objectives the Council should select a range of local indicators to enable it to measure and monitor improvement across its full range of functions and to publish them in the Performance Improvement Plan (see CUP1/2018 above). The council has published three non-statutory indicators in the Performance Improvement Plan for 2018-19 but it has not set out how it plans to improve performance for these indicators and they do not cover the full range of functions.</p>

Thematic area	Observations
	<p>To date the Council has not provided information which would allow performance improvement to be compared with progress in other councils other than for the statutory indicators. It is important that work to identify comparative information from other bodies continues so that this can be identified and published allowing stakeholders to make an informed assessment of progress on these areas. We note that a Multi-Stakeholder Group has been established which comprises of representatives from the Department for Communities and the Councils, and is also attended by NIAO. The work plan of the group includes consideration of benchmarking. We hope that sufficient progress will be made by September 2019 to allow a broader range of functions to be compared with other councils.</p> <p>The self-assessment report could be improved by:</p> <ul style="list-style-type: none"> • having a separate section on performance in relation to the general duty to improve; and • ensuring that the review of progress on each of the objectives set for 2017-18, looks at the achievement of the objectives, rather than focussing at an operational level as it currently does. The Council should review its reporting to ensure that it addresses the delivery of the objectives.