

**By Email**

Mr Adrian McCreesh  
Chief Executive  
Mid Ulster District Council  
Ballyronan Road  
Magherafelt  
BT45 6EN

1 December 2025

Dear Adrian,

**Mid Ulster District Council: IMPROVEMENT AUDIT AND ASSESSMENT – FINAL  
AUDIT AND ASSESSMENT REPORT 2025-26**

I have now certified the improvement audit for the Council with an unqualified opinion on 29 November 2025. In terms of the assessment, I have concluded that the Council is likely to comply with Part 12 of the Local Government Act (Northern Ireland) 2014 (the Act) during 2025-26. No statutory recommendations will be made to the Department this year in respect of the Council nor is there a requirement for a special inspection.

The report sets out the findings and conclusions from our work, it includes the audit and assessment certificate as an Annex. I also attach a copy of the original certificate I have signed. Our audit and assessment procedures may not have brought to light all areas in which improvements could be made and our findings should not be seen as comprehensive in this respect. Responsibility for determining whether they should be implemented, and the effects of such implementation, necessarily rests with management.

This letter and attachments have been copied to the Department for Communities as the legislation requires. I would like to thank you and your staff for the assistance and cooperation we received throughout the audit.

*Yours sincerely,*



**Colette Kane**  
**Local Government Auditor**



## **Audit and Assessment Report 2025-26**

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

**Mid Ulster District Council**  
29 November 2025

# Contents

1. KEY MESSAGES.....	1
2. AUDIT SCOPE.....	4
3. AUDIT FINDINGS.....	6
4. ANNEXES.....	8

*We have prepared this report for Mid Ulster District 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

<b>Audit outcome</b>	<b>Status</b>
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 2025-26.
Statutory recommendations	The LGA made no statutory recommendations
Proposals for improvement	The LGA made two new proposals for improvement

This report summarises the work of the Local Government Auditor (LGA) on the 2025-26 performance improvement audit and assessment undertaken on Mid Ulster District Council. We would like to thank the Chief Executive and his staff, particularly the Corporate Performance and Quality Officer, 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 Mid Ulster District Council (the Council) has discharged its performance improvement and reporting duties, including its assessment of performance for 2024-25 and its 2025-26 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 2025-26 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 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 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 2026 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 General Data Protection Regulations (GDPR) and the Data Protection Act 2018.

## **Other matters**

## **Sustainability and Climate Change**

Under the Climate Change Act (Northern Ireland) 2022, Councils are required to prepare prospective reports on how they are adapting to climate change in the exercise of their functions. The reports are designed to help aid well-informed action to tackle climate change, reduce greenhouse gas emissions, and reduce the impact of climate change.

The first report covers the four-year period beginning January 2026. At present individual councils are at varying stages in their journey toward the NI Executive's target of a 48 per cent reduction in their baseline emissions by 2030.

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.

## **Benchmarking**

As I have reported in previous years, whilst councils have undertaken work to improve benchmarking, for example by participating in the Association of Public Service Excellence (APSE) Performance Networks, more progress needs to be made by the sector to 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.

## 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 2026, 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
- Collection, use and publication of performance information; and
- Demonstrating a track record of 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. Proposals for improvement include matters which, if accepted, will assist the Council in meeting its performance improvement responsibilities. The LGA may follow up how key proposals have been addressed in subsequent years. We recommend however that the Council’s Audit Committee track progress on all proposals for 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.

Thematic area	Issue	Proposal for improvement
Governance Arrangements	Internal Audit do not carry out any work on the Performance Improvement function there is therefore no data validation on figures within the Self-Assessment Report (SAR).	Performance Improvement should be seriously reconsidered as a subject for Internal Audit reporting. Although an external audit is completed by the Northern Ireland Audit Office this does not include data validation. An Internal Audit report would provide assurance over the integrity of the Council’s performance improvement framework as well as data validation over figures used in the SAR.

Thematic area	Issue	Proposal for improvement
Demonstrating a track record of improvement	The Council has not met statutory planning indicators for the second year in a row. In the 2024-25 period all three indicators have demonstrated a downward trend.	Council should consider an in-depth analysis of its current planning system to see what action could be taken to improve average processing times (for major and local planning) and increase the percentage of enforcement cases processed within 39 weeks. This may require introducing a performance improvement objective with a focus on the planning function.

## **4. Annexes**

### **Annex A – Audit and Assessment Certificate**

#### **Audit and assessment of Mid Ulster District Council’s performance improvement arrangements**

##### **Certificate of Compliance**

I certify that I have audited Mid Ulster District Council’s (the Council) assessment of its performance for 2024-25 and its improvement plan for 2025-26 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 2025-26 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 2025-26.

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  
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29 November 2025

## Annex B – Detailed observations

Thematic area	Observations
General duty to improve	<p>Mid Ulster District Council (the Council) has demonstrated that it has adequate arrangements in place to secure continuous improvement in exercising its functions. A description of how the Council will discharge its duty as outlined in the Local Government Act (NI) 2014 (the Act) [section 84(1)] has been included in the published Performance Improvement Plan (PIP) for the 2025-26 period (section 3.1). The Council has provided further evidence in the PIP of existing arrangements in the form of the statutory performance indicators and standards (Appendix one) and the draft Corporate Plan indicators (Appendix two).</p> <p>The Council has chosen performance improvement objectives (PIOs) which clearly demonstrate a link to the seven aspects of improvement laid out in the Act. The three PIOs that have been selected for inclusion in the PIP 2025-26 are detailed in section 5 and under each is a sub-heading <i>'performance improvement aspects which this objective aims to deliver against'</i>. All three objectives are linked to all seven improvement aspects.</p> <p>There is a link in the PIP (section 5) between each PIO and the key strategic policies of the Council- evidenced under the sub-headings <i>'link to the community plan theme and outcomes'</i> and <i>'link to the corporate plan themes'</i>.</p> <p>The Council updated its Performance Improvement Policy in July 2025, and this is used to encourage and secure continuous improvement, defining it as an <i>"activity that enhances the sustainable quality of life and environment for ratepayers and communities"</i>. The policy contains a 'step approach' to managing performance which is outlined in the strategic planning framework (presented in diagram form within the</p>

Thematic area	Observations
	<p>policy and narrative in the PIP, section 3.2) which shows how key policies and plans of the Council work together. The process for selecting functions is robust and reasonable. The PIP for 2025-26 marks the beginning of a new two-year performance cycle for the Council; of the three PIOs two are new (PIO 1 and 2) and one has evolved from prior year (PIO3). PIO3 has been amended to ensure progress continues in the area of climate and sustainability and that actions reflect the Council’s newly developed Sustainability Strategy and Climate Action Plan (2024-28).</p> <p>Council is active in engaging staff in performance improvement and have designed promotional bulletins that are available on the intranet making staff and elected members aware of performance improvement responsibilities, legislation and guidance available.</p> <p>The Self-Assessment Report (SAR) for 2024-25 has been published by the statutory date and fulfils the Council’s general duty to improve in relation to improvement arrangements. The SAR provides figures and commentary on performance improvement objectives (section 5), statutory indicators (section 6) and self-imposed indicators and standards (section 7). There is an overall assessment for 2024-25 (section 8) which collates the performance for the period.</p>
Governance arrangements	<p>The performance improvement function within the Council falls within the Organisational Development, Strategy and Performance Directorate, comprising of a Corporate Performance and Quality Officer (CPQO) who reports to the Head of Strategic Services and Engagement who is in turn accountable to the Strategic Director of Organisational Development, Strategy and Performance. The CPQO is fully qualified to undertake the role, overseeing the development, monitoring and reporting of performance improvement objectives in an effective way. A proposal for improvement was made in the 2024-25 S95 report in relation to the isolated nature of the CPQO and lack of business continuity arrangements in place. At present there are no new members of staff</p>

Thematic area	Observations
	<p data-bbox="562 240 1951 316">in the performance improvement team. The CPQO has produced a 'How to Guide' for performance improvement activities in year to be used by staff should the need arise.</p> <p data-bbox="562 360 2007 703">There are adequate governance arrangements in place for the performance improvement function, and these continue to operate effectively. The performance improvement arrangements of the Council are affirmed in the PIP (section 2). The operational responsibility for the performance improvement function is maintained by the Policy and Resources committee who meet on a monthly basis. Members of senior management report to the committee on milestones and achievements throughout the performance improvement life cycle including consideration of proposed PIOs, consultation plans and the PIP; quarterly progress reports on final PIOs selected; and the self-assessment report.</p> <p data-bbox="562 748 1984 975">Oversight of the performance improvement function is carried out by Council's Audit Committee. The Audit Committee provides scrutiny over reports issued by the external auditor including the S95 report following the annual performance improvement audit. Full Council ratifies decisions from both the Policy and Resources Committee and the Audit Committee through the receipt of minutes and formal approval of the PIP formally after the consultation period.</p> <p data-bbox="562 1019 2007 1214">The Council Constitution (Part 2: Responsibility of Functions) covers the responsibilities and terms of reference for each committee. Performance improvement is under the remit of Policy and Resources and is a standing agenda item for meetings. Minutes have been provided that show key decision making, monitoring of progress and challenge; all are available publicly via the Council website.</p> <p data-bbox="562 1259 1984 1326">The chosen PIOs for the period all have a senior responsible officer (SRO) attached who has responsibility for collating data and updating an overall progress tracker held by the</p>

Thematic area	Observations
	<p data-bbox="562 240 1962 312">CPQO. The tracker is used to inform discussion on achievement and progress at senior leadership team (SLT) meetings.</p> <p data-bbox="562 357 2007 544">SLT are involved in drafting, developing and selecting PIOs. The selecting of objectives for the draft PIP used as part of the consultation is based upon a thorough understanding of the community served by Council, the economic environment and key Council policies. The CPQO acts as a liaison between staff in different service areas and drives PIO selection and reporting.</p> <p data-bbox="562 592 2007 895">We noted in the prior year S95 report that Internal Audit carry out no specific work on performance improvement, choosing instead to take assurance over the external audit of performance improvement. This continues to be the case. The work completed by the Northern Ireland Audit Office (NIAO) is focussed on whether Council meets its legislative requirements for performance improvement and we complete no data validation over figures that are used in the published SAR. We have made a proposal for improvement that Internal Audit should seriously consider an audit in the area of performance improvement to provide assurance over the data being used.</p> <p data-bbox="562 943 1995 1286">As part of our audit fieldwork, we select a sample of PIOs from the period to test, given the small number of PIOs (three) we carried out sample testing on all three. The sampling sought to assess whether PIOs are clear; realistic; have lines of accountability; are sufficiently scrutinised; risk assessed; and that identified issues are recorded and managed. From our review of all the PIOs there was evidence that the Council has clearly identified and outlined targets and these targets are realistic, with links to key Council policies (including the Community and Corporate Plans). There is demonstrable involvement by elected members and sufficient challenge. The sample testing provided assurance that Council objectives are adequately planned, managed and resourced.</p>

Thematic area	Observations
Improvement objectives	<p data-bbox="562 240 1995 432">For the PIP 2025-26 the Council has identified three PIOs against which it seeks to achieve improvement. One of these has been retained from prior year (PIO3) and the other two represent new areas for improvement. The inclusion of two new PIOs is in line with the information provided in the 2024-25 SAR which indicates that the objectives from the PIP in the period under review were substantially achieved.</p> <p data-bbox="562 475 1995 820">In drafting the proposed PIOs research was initially carried out by the CPQO who analysed Corporate Plan priorities, service plans and completed environmental scanning to determine potential objectives with a wide-ranging benefit to Council. The CPQO then met with the Head of Strategic Services and Engagement, the Strategic Director of Organisational Development, Strategy and Performance and the Chief Executive (CE) to discuss her draft PIOs (four initially). The CE reduced and amended the number of PIOs to ensure achievement (three carried forward). A position paper was then presented to the senior management team to discuss and consider. SROs from the prior year were consulted to provide feedback on the experience.</p> <p data-bbox="562 863 1995 1054">A workshop was held with participation from the senior management, assistant directors and heads of service to 'flesh out' the proposed objectives and determine how far reaching to make the actions associated with each. A draft performance improvement objectives document was prepared and presented to the Policy and Resources Committee who ratified it and circulated it for public consultation.</p> <p data-bbox="562 1098 1995 1214">The results of consultation show that all three PIOs received in excess of 82 per cent respondent support. The objectives were formally adopted by full Council as part of the approval of the PIP in June 2025.</p> <p data-bbox="562 1257 1995 1364">Each of these PIOs is clearly laid out in the PIP (section 5) in a way which shows the objective to be legitimate, clear, robust, deliverable and demonstrable. The objectives take in a wide selection of Council service areas and functions and can be seen to relate</p>

Thematic area	Observations
	<p>to the improvement of these services for the benefit of citizens of the district. The objectives are presented in a format which answers the key questions; why chosen/ what we are going to do/what difference will it make/ how will we know.</p> <p>Within the published PIP each of the three PIOs is connected to all seven key improvement areas from the Act [section 85 (3)] under the sub-heading '<i>Performance Improvement Aspects which this improvement objective to deliver against?</i>' (section 5). The objectives are also aligned to themes and outcomes in the District Community Plan themes from the Corporate Plan (section 5).</p> <p>Progress continues to be tracked using a Microsoft Excel spreadsheet. More sophisticated software for performance improvement reporting is being considered by the Council. Reporting is done on a quarterly basis to SLT and the Policy and Resources Committee. The risks associated with the achievement of PIOs is tracked via the Corporate risk register which is a standing agenda item at each SLT meeting.</p>
Consultation	<p>The Council has complied with its statutory duty to consult on its general duty to improve and proposed improvement objectives for inclusion in the 2025-26 PIP. The consultation was a transparent exercise, and the Council has provided evidence of the process for audit fieldwork. The Council has seen an increase in public consultation responses, 41 compared to 28 in prior year.</p> <p>Public consultation on the draft PIP was undertaken between 28 February 2025 and 25 April 2025 (eight weeks). Council has a written consultation policy (last updated June 2023) and this has a suggested consultation timescale of 12 weeks but also states that "smaller scale, targeted consultation will not need this length of time" The consultation was made available and promoted through a range of methods, including;</p> <ul style="list-style-type: none"> <li>• via social media channels;</li> </ul>

Thematic area	Observations
	<ul style="list-style-type: none"> <li>• the Council website;</li> <li>• a public survey, available in hard or electronic copy;</li> <li>• staff meetings held by assistant directors and heads of service;</li> <li>• promoted via the employee intranet;</li> <li>• Council e-zines; and</li> <li>• press release.</li> </ul> <p>Having received responses a consultation report was prepared and presented to the Policy and Resources Committee - indicating support of over 82 per cent for each of the three proposed objectives. The draft PIP was approved by full Council, the published version contains details on how to provide feedback.</p>
Improvement plan	<p>The published PIP for 2025-26 is fully compliant with the Act and subsequent Department for Communities (DfC) guidance.</p> <p>The PIP was ratified by full Council on 26 June 2025 and published on the Council website on 27 June 2025, within the deadline. The plan contains an outline of the three PIOs in a clear and concise way, breaking each one down into why/ what/ how terms. The document is available on the Council website and other formats are available upon request. Details of the strategic services and engagement team are provided including contact email address, contact phone number and physical address, feedback is encouraged.</p> <p>The PIOs are aligned to the key aspects of improvement from the Act and the Community and Corporate Plans. This provides a demonstrable contribution to the Council goal of improving the quality of life for all citizens. Details of the public consultation exercise and the results are provided (sections 2.2 and 2.3).</p>

Thematic area	Observations
	<p>The PIP is transparent and contains sufficient detail for stakeholders regarding why the objective is considered necessary and what will be done to achieve it (section 5 under sub-heading '<i>why have we chosen this improvement objective</i>').</p> <p>The PIP further provides detail on the statutory performance indicators of the Council with sufficient description and disclosure of each of these (Appendix one). It also contains detail of draft Corporate Plan indicators (Appendix two).</p> <p>The information within the plan is easily understandable and alternative formats can be requested.</p>
Arrangements to improve	<p>The arrangements that the Council has in place to achieve improvement objectives and statutory indicators, and as a result comply with the general duty to improve legislation, are adequate.</p> <p>DfC guidance states the Council should be able to understand and demonstrate the impact of its arrangements for continuous improvement on the outcomes for citizens. The Council's obligations under legislation are outlined in the published PIP (section 3.1).</p> <p>The Council's indicators are supported by detailed actions of what, in the view of the Council, constitutes achievement. These are clearly laid out in a table format with a column addressing activity ('<i>what are we going to do?</i>') alongside the outcomes ('<i>what difference will it make</i>'). The attainment of the prescribed actions is monitored on a quarterly basis and narrative is included to give context to progress. Quarterly reports are sent to both the SLT and elected members to ensure there is sufficient challenge and, where deemed necessary, corrective action taken. The CPQO liaises with all departments and service areas within Council to maximise the success of the chosen objectives.</p>

Thematic area	Observations
	<p>There are clear lines of accountability for each PIO which can be seen in the progress tracker. Any risks or issues that emerge are escalated to the Council’s Corporate risk register or can be flagged in Director completed assurance statements. When identified appropriate safeguards can then be implemented.</p>
<p>Collection, use and publication of performance information</p>	<p>The arrangements that the Council has in place for the collection, use and publication of data are sufficient. This is evidenced by the Self-Assessment Report (SAR) published by Council on its website by 30 September 2025. The SAR as a document is transparent and understandable. The SAR contains details on the progression and achievement of outcomes through a colour coded system. An overall assessment for the year is provided (section 8).</p> <p>The collection and use of information that is both timely and relevant is essential to ensure the operation of an effective performance management function. Only when prior performance has been measured can future performance be tracked and given context. The Council has developed new corporate health measures aligned to the updated corporate plan (2024-28). Council have noted that the recent introduction of these measures will not have established baselines for the current year (section 7.1).</p> <p>There are three types of information collected and these are presented in the SAR:</p> <ul style="list-style-type: none"> <li>• performance improvement objectives – projects (section 5);</li> <li>• statutory indicators and standards 2024 to 25 (section 6); and</li> <li>• benchmarking and self-imposed indicators and standards during 2024-25 (section 7).</li> </ul> <p>The SAR 2024-25 fulfils its legislative requirements by:</p> <ul style="list-style-type: none"> <li>• discharging its general duty to improve;</li> </ul>

Thematic area	Observations
	<ul style="list-style-type: none"> <li>• discussing the progress in attaining improvement objectives for the year alongside any issues or reasons where not fully attained;</li> <li>• referencing self-imposed and statutory performance indicators; and</li> <li>• meeting self-imposed and statutory indicators (four have not been met and reasoning has been provided).</li> </ul> <p>During the year an Internal Audit review of the 'Go Succeed' programme was carried out by Belfast City Council (BCC). BCC is responsible for collating the economic development figures for all Councils across NI. The figures are then used as the basis for the Department for the Economy's statutory indicator figures for Economic Development. The Internal Audit review identified that the figures relating to 189 business plan approvals (approximately 7.5 per cent of the total approvals for the year) are not reliable. Mid Ulster District Council's report did include a comment that the economic development statistics were not reliable.</p> <p>BCC is undertaking further work on these figures to assess whether some or all of the information can be included in the statistics for economic development.</p> <p>The SAR serves its key purpose of demonstrating to stakeholders and citizens how the Council discharges its legislative duties and communicates the progress and improvements made to functions and services. Where improvement has not been achieved there is sufficient analysis on what Council needs to do to improve.</p>
Demonstrating a track record of improvement	<p>The Council has reported on the achievement of all three sets of outcomes in the Self-Assessment Report (SAR).</p> <p><b>Performance Improvement Objectives - Projects</b></p> <p>There were four performance improvement objectives (PIOs) selected in the Performance Improvement Plan (PIP) for 2024-25. The Council has assessed these</p>

Thematic area	Observations
	<p>objectives on a RAG system with five colours denoting various stages of achievement. The four PIOs were broken down into a total of 39 actions associated with their achievement. Of the 39 actions; 16 were blue, meaning fully achieved (41 per cent), 16 were green, meaning substantially achieved (41 per cent), six were peach, meaning partially achieved (15 per cent) and one was lilac, meaning re-prioritised (3 per cent). Notably no actions were not achieved (pink). These results indicate that considerable progress has been made in terms of achievement. The objectives have been suitably supported with a <i>'what we delivered'</i> narrative for each.</p> <p><b>Statutory Indicators</b></p> <p>The Council has assessed its statutory objectives using a combination of graphs and narrative information, with an arrow that demonstrates whether performance has improved, remained the same or declined. Only two out of seven indicators show an upwards trend from the prior year, three have declined, and the economic development indicator was not classified due to queries around the figures circulated.</p> <p>There are seven statutory indicators against which Council must report performance, of these:</p> <ul style="list-style-type: none"> <li>• one has been rated as green, or fully achieved (W1), the other two (W2 and W3), although not rated in the SAR, are achieved when judged against the previous standard which has yet to be replaced;</li> <li>• three are red, not achieved (P1, P2, P3); and</li> <li>• one not been rated due to verification issues, likely to be not achieved as the target of 153 was not met with actual promoted jobs figure at 99 (ED1) and is unlikely to change dramatically when verified.</li> </ul> <p>The Council has supplied additional narrative in respect of the queried indicator. The statutory indicator information has been provided with narrative and in a graphical form to illustrate performance relative to other councils in Northern Ireland.</p>

Thematic area	Observations
	<p>The performance in year in planning is particularly disappointing. For the second consecutive year statutory indicators have not been met and are displaying a downward trend. This is concerning and we have raised a proposal for improvement to encourage Council to take action to avoid a repeat of this in the 2025-26 SAR.</p> <p><b>Self-imposed Indicators</b></p> <p>There are total of 55 identified key performance indicators which include the statutory indicators. Of the 55:</p> <ul style="list-style-type: none"> <li>• 2/55 were complete (4 per cent);</li> <li>• 28/55 were on track/ achieved (51 per cent);</li> <li>• 3 were not achieved (5 per cent); and</li> <li>• 22/55 had no results or were establishing a baseline (40 per cent).</li> </ul> <p>We are cognisant of the fact that Council have increased the amount of KPIs being measured and may need time to establish baseline results. Improvement can still be seen in 55 per cent of KPIs.</p> <p>From the results available we can say that the Council has been able to demonstrate a track record of continuous improvement.</p>

# **Audit and assessment of Mid Ulster District Council's performance improvement arrangements**

## **Certificate of Compliance**

I certify that I have audited Mid Ulster District Council's (the Council) assessment of its performance for 2024-25 and its improvement plan for 2025-26 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 2025-26 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 2025-26.

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  
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29 November 2025