



| | |
|---------------------------|---|
| Subject: | Audit and Risk Panel Report and Minutes of meeting of 21st September 2022 |
| Date: | 23rd September 2022 |
| Reporting Officer: | Ronan Cregan, Director of Finance and Resources and Deputy Chief Executive, ext. 6085 |
| Contact Officer: | Claire O'Prey, Head of Audit, Governance and Risk Services (AGRS), ext. 4643 |

| | |
|--|---|
| Restricted Reports | |
| Is this report restricted? | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |
| If Yes, when will the report become unrestricted? | |
| <i>After Committee Decision</i> | <input type="checkbox"/> |
| <i>After Council Decision</i> | <input type="checkbox"/> |
| <i>Sometime in the future</i> | <input type="checkbox"/> |
| <i>Never</i> | <input type="checkbox"/> |

| | |
|--|---|
| Call-in | |
| Is the decision eligible for Call-in? | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> |

| | |
|------------|--|
| 1.0 | Purpose of Report/Summary of Main Issues |
| 1.1 | The purpose of this report is to provide the Committee with a summary of the key issues that were considered and discussed by the Audit and Risk Panel at its September 2022 meeting and present the minutes of that meeting for approval. |
| 2.0 | Recommendation |
| 2.1 | The Committee is requested to note the key issues arising at the meeting and approve the minutes, as attached. |

| | |
|-----|--|
| 3.0 | Main Report |
| 3.1 | <p data-bbox="272 304 1441 371">Key Issues</p> <p data-bbox="272 371 1441 439"><u>Northern Ireland Audit Office (NIAO)</u></p> <p data-bbox="272 439 1441 595">3.1.1 The Panel considered the Statement of Accounts of the Council for the year-end 31st March, 2022. These accounts are a fundamental part of the councils overall corporate governance framework and provide assurance to Members and ratepayers on the stewardship of the council's finances and its financial position.</p> <p data-bbox="272 595 1441 752">3.1.2 The Panel reviewed the annual statement of accounts and did not identify any concerns arising from the financial statements or from the audit that needed to be brought to the attention of the Strategic Policy and Resources Committee prior to their approval of the accounts on 23rd September, 2022.</p> <p data-bbox="272 752 1441 909">3.1.3 The NIAO Director informed the Panel that its audit of the accounts is almost complete and on the basis of the work completed to date, the Local Government Auditor (LGA) will report on the 2021/22 financial statements with an unqualified audit opinion. The Panel expressed their thanks to the Finance team and the NIAO.</p> <p data-bbox="272 909 1441 1200">3.1.4 The Panel considered the update provided by the Local Government Auditor on the draft Report to those Charged with Governance for 2021/22, which outlines the system / control issues arising from the NIAO audit. The draft report contained only two recommendations for management action, which are priority three (i.e., issue of a minor nature which represents best practice), relating to the accidental omission of one councillor from the published list of those receiving special responsibility allowance and invoices raised mid-March not being included in debtors balance at the end of March.</p> <p data-bbox="272 1200 1441 1267"><u>Key Reports</u></p> <p data-bbox="272 1267 1441 1603">3.1.5 The Panel noted the progress being made against the annual audit plan, with five audits finalised in the period July - August 2022 and requested a management update on the progress being made to implement the recommendations arising from the internal audit of Police and Community Safety Partnerships. Regarding recent internal audits of Developer Contributions, Fleet Management and Income and Accounts Receivable, the Panel received an update from management on the progress being made to implement the recommendations arising. The Panel also received an update on preparations for the next National Fraud Initiative. The Panel noted that AGRS would review all open audit actions in October 2022.</p> <p data-bbox="272 1603 1441 1939">3.1.6 The Panel considered the corporate risk dashboard which provided an analysis and update on the progress being made to manage the 24 risks that are considered to present the greatest threat to the delivery corporate priorities and / or compliance with key statutory requirements. The Panel was updated on how the ownership of risks is to be reviewed given the changes at Chief Officer level. The Panel noted the quarterly assurances provided by members of the corporate management team regarding compliance with risk management and internal control processes. The Panel was also provided with an update on the review of the business continuity plans for a cyber-attack scenario for the critical services.</p> <p data-bbox="272 1939 1441 2047">3.1.7 The Panel also considered the report on the recent external quality assurance review of AGRS, which concludes that AGRS conforms to the requirements of the Public Sector</p> |

| | |
|------------|---|
| | Internal Audit Standards. This provides members with valuable independent assurance on the internal audit service provided by AGRS. |
| 3.1.8 | The Panel was also provided with a progress update on the agreed actions to be taken in relation to the recommendations contained within the report from Peter Coll QC of his independent investigation relating to events at Roselawn Cemetery on 30th June 2020, noting that several actions had been completed. |
| 3.1.9 | The Panel also received quarter 1 reports on corporate health and safety, absence management and performance improvement. |
| 4.0 | <u>Financial and Resource Implications</u> None |
| 5.0 | <u>Equality or Good Relations Implications/Rural Needs Assessment</u> None known at this time. |
| 6.0 | Document Attached |
| | Minutes of the meeting of 21st September |