

Audit and Risk Panel

Tuesday, 7th March, 2023

MEETING OF THE AUDIT AND RISK PANEL

HELD IN THE LAVERY ROOM AND REMOТЕLY VIA MICROSOFT TEAMS

Members present: Alderman Rodgers (Chairperson);
Councillors Carson, Matt Collins, Hutchinson and M.
Kelly; and
Ms. G. Fahy (Independent Non-Executive Member).

In attendance: Mr. T. Wallace, Director of Finance;
Ms. N. Largey, Interim City Solicitor/Director of Legal
and Civic Services;
Ms. C. O'Prey, Head of Audit, Governance and Risk
Services;
Mr. L. Mulholland, Audit, Governance and Risk
Services Manager;
Mr. M. Whitmore, Audit, Governance and Risk
Services Manager; and
Mr. J. Hanna, Senior Democratic Services Officer.

Also attended: Ms. C. Kane, Director, Northern Ireland Audit Office.

Apologies

Apologies were reported from Councillors Groogan and McKeown.

Minutes

The minutes of the meeting of 6th December were taken as read and signed as correct.

Declarations of Interest

No declarations of interest were reported.

Absence Rates - Quarter ending December 2022

(Ms. C. Sheridan, Head of Human Resources, attended in connection with this item.)

The Audit Panel considered the following report:

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“1.0 Purpose of Report or Summary of Main Issues

1.1 The purpose of this report is to inform the Audit & Risk Panel of the Council’s performance in managing absence in quarter three, April – December 2022.

2.0 Recommendations

2.1 The Audit & Risk Panel is asked to note the contents of this report.

3.0 Main report

Key corporate indicators:

At the end of quarter three:

- **The Council’s average sickness absence rate stands at 12.76 days per FTE, an increase of 1.08 days compared to absence for the same period last year (11.68).**
- **A total of 25980.97 working days was lost due to sickness absence. This accounted for 7.56% of the total working days available.**
- **The table below provides a summary of how departments are performing against the target. As indicated below, 4 departments did not meet the corporate target for quarter three (9.74 days).**

| | | | | | | |
|----------------------------------|-----------------------|-----------------|------------------------|-------------|----------------|--------------|
| End of Year Target | 12.99 | | | | | |
| End of Q3 Target | 9.74 | | | | | |
| Department | Number of Staff (FTE) | Total lost days | Actual absence per FTE | Variance | % of workforce | % of absence |
| City and Neighbourhood Services | 1141.12 | 16333.14 | 14.31 | 4.57 | 56.06% | 62.87% |
| City and Organisational Strategy | 121.42 | 693.71 | 5.71 | -4.03 | 5.97% | 2.67% |
| Finance and Resources | 187.44 | 1088.35 | 5.81 | -3.93 | 9.21% | 4.19% |
| Legal and Civic Services | 149.44 | 2351.7 | 15.74 | 6.00 | 7.34% | 9.05% |
| Physical Programmes | 122.55 | 1955.1 | 15.95 | 6.21 | 6.02% | 7.53% |
| Place and Economy | 313.56 | 3558.97 | 11.35 | 1.61 | 15.40% | 13.70% |
| Totals | 2035.53 | 25980.97 | 12.76 | 3.02 | | |

Additional Absence information:

- There has been a decrease in the number of staff with no recorded absence in this period (45.01%) compared to the same time last year (46.87%).
- There has been an increase of 2.62% in absence classified as long term (20+ days) this year (17613.50 days) compared to the same time last year (17163.31 days).
- Council's average sickness absence rate further reduces to 11.18 days per FTE when COVID-19 related absences are deducted.
- The number of days lost per full time equivalent increased in quarter three (4.62 days) when compared to quarter two (4.26 days). This increase is illustrated in figure 1.
- Depression/anxiety/stress (36% of total days lost) and musculo-skeletal (23% of total days lost) continue to be the top two reasons for absence. Refer to figure 2 for further information.
- Between October and December 2022, 757 employees were off due to sickness absence (accounting for 9528.19 days). Discretion was applied to 90 of these employees (11.8%) and their absence accounted for 2532.23 days/26.58% of the total absence for quarter three. Refer to figure 3 for further information.
- A total of 306 cases were identified as having compliance related issues Refer to figure 4 for further information.
- Approximately 33% of absence (8535.31 days) is recorded as disability related, of which, 62% was managed as long term. Depression and Anxiety related absence accounted for almost 40% (39.82%) of disability related absence. Refer to figure 5 for further information.
- Since April 2022, a total of 484 employees were recorded as absent due to COVID and this accounted for 3213.75 days / 12.4% of the total absence in quarter three.
 - 24 employees met the trigger for a Stage 4 / FAH in quarter three.
 - Discretion not to proceed to a stage 4 / FAH was applied to 12 of these cases. The reasons for discretion include, 2 employees returned to work between month 6 and 7, one employee was medically redeployed, one employee required additional information,

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one employee's case was bereavement related, 2 cases did not proceed due to disability related absence and five cases were not progressed due to employee related issues.

- 8 employees were ill health retired prior to Stage4/FAH being scheduled.
- 2 employees were dismissed at Stage 4 / FAH.
- 1 employee attended a Stage 4 / FAH however, they were provided with a final opportunity to meet the standards of attendance (disability related reasons)
- 1 case did not proceed to Stage 4 / FAH due to non-compliance reasons (delay organising case review subsequent Stage 4 hearing).
- All guidance documents and templates to assist departments with the development of Attendance Improvement Plans and DMT reporting has now been finalised and issued to departments in January 2023. A progress update will be provided at the end of quarter 4.

4.0 Resource Implications

Directors are asked to ensure that:

- Attendance management continues to be a priority item on DMT agendas and related matters discussed and appropriate actions taken forward.
- Resources are in place to ensure that adequate monitoring and review is in place at department level.

5.0 Equality and Good Relations Implications

- 5.1** Approximately 33% of absence (8535.31 days) is recorded as disability related.

The use of discretion and reasonable adjustments is considered in such cases.

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Figure 1:

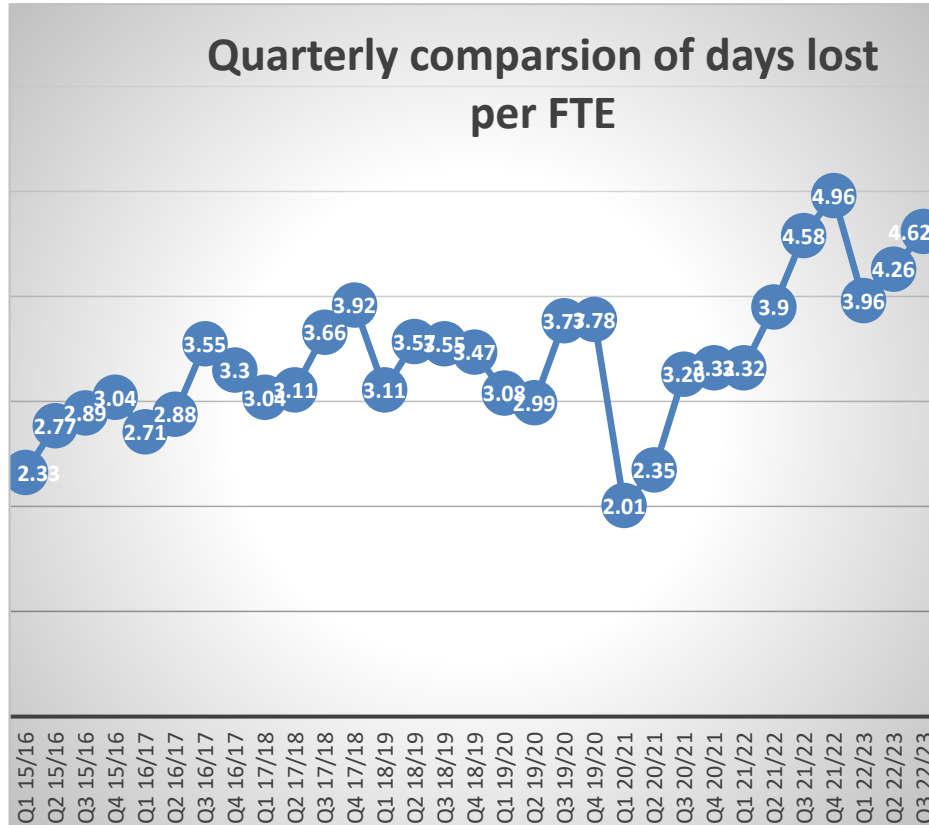


Figure 2:

| Reason for absence | Days lost (FTE) | % of absence |
|-------------------------------|-----------------|--------------|
| Stress, depression, anxiety | 9411.01 | 36.22% |
| Musculo-skeletal | 6025.95 | 23.19% |
| Infections, Covid19 | 3213.75 | 12.37% |
| Stomach, digestive, etc | 1712.33 | 6.59% |
| Infections, inc colds & flu | 1516.44 | 5.84% |
| Chest and respiratory | 990.15 | 3.81% |
| Heart, blood press, circ, etc | 773.6 | 2.98% |
| Neurological, inc headaches | 736.64 | 2.84% |
| Eye, ear, nose & mouth/dental | 606.93 | 2.34% |
| Other | 491.46 | 1.89% |
| Genito-urinary, inc menstrual | 385.69 | 1.48% |
| Pregnancy related | 102.02 | 0.39% |
| Indust/Neurological (head) | 8.99 | 0.03% |
| Indust/Other | 6.01 | 0.02% |
| Total | 25980.97 | |

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Figure 3:

| Reason for discretion | Total days | % of total |
|---|-------------------|-------------------|
| Underlying Medical Condition | 545.88 | 21.56% |
| Planned surgery | 382.7 | 15.11% |
| Hospitalisation | 301.4 | 11.90% |
| Bereavement | 254.17 | 10.04% |
| Mental Health | 228.86 | 9.04% |
| Unresolved ER issues | 227.22 | 8.97% |
| Industrial injury | 176.36 | 6.96% |
| Emergency domestic responsibilities | 160.09 | 6.32% |
| Work related issue | 77.49 | 3.06% |
| Terminal illness | 61.89 | 2.44% |
| Undertaking redeployment exercise | 40 | 1.58% |
| Unresolved ER issue | 26.49 | 1.05% |
| Violence at work | 13.99 | 0.55% |
| Previous long service and good attendance history | 12 | 0.47% |
| Infectious disease | 11.75 | 0.46% |
| Maternity | 11.5 | 0.45% |
| Covid Vaccine Reaction | 0.44 | 0.02% |
| Total | 2532.23 | |
| Total days lost in quarter three (October to December 2022) | 9528.19 | |
| % of total days lost where discretion applied in quarter three | 26.58% | |
| Average days off per occurrence of discretion in quarter three | 28.13589 | |

Figure 4: Compliance issues

| Department | Totals |
|----------------------------------|---------------|
| City and Neighbourhood Services | 250 |
| City and Organisational Strategy | 0 |
| Finance and Resources | 1 |
| Legal and Civic Services | 25 |
| Physical Programmes | 19 |
| Place and Economy | 11 |
| Grand Total | 306 |

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Figure 5:

| Actual disability | Total days | % of total disability related absence |
|---|-------------------|--|
| Depression / Anxiety | 3398.56 | 39.82% |
| Osteoarthritis | 567.06 | 6.64% |
| Cancer | 542.29 | 6.35% |
| Chronic back pain | 525.15 | 6.15% |
| Stroke | 315.89 | 3.70% |
| Long Covid | 249.63 | 2.92% |
| Epilepsy | 232.51 | 2.72% |
| Arthritis | 202.46 | 2.37% |
| Chronic hearing condition | 190.19 | 2.23% |
| PTSD | 149.26 | 1.75% |
| Chronic hip condition | 147.97 | 1.73% |
| Chronic knee pain | 118.3 | 1.39% |
| Chronic ear condition | 117.97 | 1.38% |
| Ulcerative Colitis | 117.97 | 1.38% |
| Chronic heart condition | 112.54 | 1.32% |
| Carpal Tunnel Syndrome | 101.29 | 1.19% |
| Anaemia | 98.99 | 1.16% |
| Heart failure | 97.97 | 1.15% |
| Osteoarthritis | 94.46 | 1.11% |
| Crohn's disease | 91.68 | 1.07% |
| Vertebral collapse | 87.27 | 1.02% |
| Other | 975.9 | 11.43% |
| Grand Total | 8535.31 | |
| Total absence end of quarter three | 25980.97 | |
| Disability related absence in quarter three | 8535.31 | |
| % if absence lost due to disability | 32.85% | |
| % of disability related absence managed as LTA | 61.63% | |

*Other includes a total of 27 conditions that each individually account for less than 1% of total disability related absence.

After discussion, the Panel noted the contents of the report.

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**Update on Corporate Health and Safety
Performance**

(Ms. E. Eaton, Corporate Health and Safety Manager, attended in connection with this item.)

The Panel was reminded that it was responsible for overseeing the Council's risk, control and governance arrangements for health and safety. In undertaking this function, the Panel provided independent scrutiny of the Council's health and safety performance, with reports being presented to it on a quarterly basis.

Accordingly, the Health and Safety Manager submitted for the Panel's consideration a report on corporate health and safety performance and activities for the quarter ending on 31st December, 2022.

She provided, on a Departmental basis, information on the implementation of actions associated with the key performance indicators of health and safety and fire safety and pointed out that, at a corporate level, compliance rates had been 50% and 79% respectively.

In terms of accident/incident reporting, there had, in quarter one, been 19 employee accidents, 4 non-employee accidents, 9 RIDDOR accidents and 9 work related violence incidents.

She concluded by providing details of the information which had, during quarter three, been forwarded to the Health and Safety Executive Northern Ireland in response to enquiries/correspondence.

After discussion, during which the Corporate Health and Safety Manager undertook to relay concerns raised regarding the high levels of actions which were partially implemented/not implemented to the relevant directors, the Panel noted the corporate health and safety performance and activities for the quarter ending on 31st December, 2022.

**Audit, Governance and Risk Services
Progress Report**

The Audit, Governance and Risk Services Manager submitted for the Panel's consideration a report providing an update on the work which had been completed by Audit, Governance and Risk Services from December, 2022 till February, 2023.

He explained that nine audits had been completed during that period and he provided an overview of the audits and the assurance opinion of the Service on each. In particular, he highlighted the audit of Continuous improvement and how

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management expect an action plan to be in place by June to address the issues which had been identified.

He provided details also on the assurance and advisory work on key corporate systems and programmes, the work currently in progress, an update on investigations/fraud risk awareness and the National Fraud Initiative.

In conclusion, he advised the Panel that a request had been received from the Interim City Solicitor for a deferral of the planned Audit of the Standards and Business Committee as it would overlap with the mini governance review which was being undertaken within Legal and Civic Services.

Following a query from Ms Fahy the Head of AGRS indicated that the review of the councils risk management strategy and risk appetite statement would consider how the risk appetite statement should be updated to take account of occasions where the council is accepting a higher level of risk for certain types of corporate risks e.g. Digital Information Security.

After discussion, during which officers answered a number of questions in relation to the audits on Digital Information Security and Visit Belfast, the Panel the noted the progress report for December, 2022 till February, 2023 and approved the management request to defer the internal audit of the Standards and Business Committee.

**Draft Internal Audit
Plan for 2023/24**

The Audit, Governance and Risk Services Manager submitted for the Panel's approval the Internal Audit Plan for 2023/24. The Plan set out the role of Audit, Governance and Risk Services as an assurance provider and advisory service which directly assisted the Council in meeting relevant statutory obligations in relation to internal control, risk management and good governance.

The detailed Plan listed the areas which Audit, Governance and Risk Services was planning to audit during 2023/24 and was based on an assessment of audit need, taking into account of a number of risk factors, with the aim being to audit key areas on a cyclical basis. The Plan had been discussed with each Department at quarterly risk and audit meetings.

In addition to specific assignments, it also provided for support to the Council in terms of advisory work, project assurance, fraud prevention, detection and investigation, including a continued focus on the corporate fraud risk assessment and participation in the National Fraud Initiative, as well as raising concerns, risk management, business continuity management and corporate governance.

The Plan would be achievable if Audit, Governance and Risk Services were to retain its full complement of staff during the year. However, should unforeseeable demands on resources arise during the year, it would prioritise the completion of

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high priority assignments. Any requests for deferrals made during the year would be brought to the Audit Assurance Board and the Audit and Risk Panel for consideration.

After discussion, the Panel approved the Internal Audit Plan for 2023/24.

Corporate Risk Management report
Quarter Ending December 2022

The Head of Audit, Governance and Risk Services submitted for the Panel's consideration the Corporate Risk Dashboard which summarised the key updates from the risk review for the quarter-ending December, 2022.

The report updated the Panel also on compliance with the Risk Strategy, based on the assurance statements, which had been completed by senior management, the Action Plan to implement the recommendations from the external review of Risk Management arrangements in the Council and an update on business continuity management arrangements.

The Panel:

- a) Noted the corporate risk management dashboard and update for quarter-end December 2022, including agreement of a new corporate risk around statutory service failure;
- b) noted the assurances from senior management regarding compliance with the Risk Strategy, based on the assurance statements for quarter-end December 2022;
- c) approved the action plan arising from the external review of Risk Management (as set out in Appendix 2 to the report); and
- d) noted the current position regarding review and update of business continuity plans for the critical services.

Assurance Map

The Panel was reminded that, at its meeting in September, 2021, it had considered a paper highlighting the benefits of assurance mapping, and had approved AGRS to undertake a piece of work on the development of an assurance map for Belfast City Council.

The Audit, Governance and Risk Services Manager advised the Panel that assurance work provided the Council with the confidence that what needed to be done, both operationally and strategically, was being done to manage the risks which might impact on the achievement of the Council's objectives / priorities.

There were a range of ways in which management could obtain and/or provide assurance to Members, known as sources of assurance. The various

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sources form the Council's Assurance Framework as set out in appendix 1 to the report. The Three Lines model would allow AGRS to collate these various sources of assurance into an Assurance Map, which demonstrates whether the assurance is provided via:

- **Operations / management** (*the first line*) - Identifying risks & improvement actions, implementing controls. Reporting on progress. Management assurance.
- **Corporate Oversight** (*the second line*) - Designing policies. Setting direction. Ensuring compliance. Monitoring progress. Assurance oversight.
- **Independent Assurance** (*the third line*) - Independent challenge, audit. Reporting on assurance. Can be internally or externally provided.

AGRS have worked alongside senior management, who have assessed the assurance arrangements in place over the following six core financial systems:

- Accounts Payable
- Payroll
- Treasury Management
- Procurement
- Accounts Receivable
- Capital programme

This had involved not only mapping the sources of assurance across each of the three lines, but also management's assessment of the quality of the assurance being provided as follows:

- **High assurance**
- **Moderate assurance**
- **Low assurance**
- **No assurance**
- **Not applicable**

This allowed management to identify any perceived gaps as well as actions for improvement arising specifically from this exercise for five of the financial systems (the results of the Assurance Mapping exercise for Capital Programme are not included as the exercise is a work in progress and has not yet been agreed with management). There might be existing actions from improvement arising from recent audits of these areas, but only actions arising specifically from the Assurance Mapping exercise had been included.

He explained that sources of assurance were routinely considered as part of the embedded quarterly Corporate Risk Management update process. As part of the process, management consider the sources of assurance listed on the Risk Action Plan for each of the 23 corporate risks, assess their ongoing adequacy and relevance and, where appropriate, create risk actions to develop and embed new sources of assurance where required.

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In developing the draft internal audit plan and strategy for 2023/24, AGRS have considered the work of other internal and external assurance and consulting service providers to ensure proper coverage and up to date assurance was available, and where relevant to minimise duplication of efforts.

The Panel noted the update on assurance mapping.

**Update on the Coll Report
Recommendations**

The Panel considered a report which provided an update of the agreed actions arising from the recommendations contained within Section 6 of Mr. Peter McColl QC's independent investigation into events at Roselawn Cemetery on 30th June, 2020.

The Interim City Solicitor advised that there was a total of 6 recommendations within the Report, which resulted in 18 actions. Good progress has been made in complying with those recommendations and there were only 4 remaining actions.

The Panel agreed to the proposal that the remaining outstanding actions may be closed, subject to the views of Strategic Policy and Resources Committee. Two of the actions (the facilitated leadership training and the development of an Organisational Crisis Response Protocol) have a target completion date of March 2023. One action relating to training on Managing in a Political Environment had a target completion date of Spring 2023 and thereafter on an ongoing basis and the remaining action relating to strategic workforce planning of Community and Neighbourhood Services was ongoing.

Noted.

**Performance Improvement Update Report
for Quarter 3**

(Mr. G. Dickson, Strategic Policy Lead Officer, attended in connection with this item.)

The Panel considered the following report:

“1.0 Purpose of Report

- 1.1 This purpose of this report is to present the Quarter 3 status update on progress made against the improvement objectives and activities contained within our 2022-23 Improvement Plan (Appendix 1).**

2.0 Recommendations

2.1 The Audit & Risk Panel is asked to note the Q3 status update on the 22-23 Improvement objectives.

3.0 Main Report

Background

3.1 Part 12 of the Local Government (NI) Act requires Councils to agree improvement objectives on an annual basis and publish these in the form of an Improvement Plan. BCC's Improvement Plan 2022-23 was agreed by Council in June 2022 and contained a strong commitment to securing continuous improvement through the delivery of 5 Improvement Objectives.

3.2 The Act also requires that progress against the improvement objectives be monitored and reported in an annual assessment of performance. For this we produced a 2021-22 year-end performance assessment report which was submitted and agreed by the Audit and Risk Panel in September 2022. This assessment report was then published [online](#) ahead of the September 30th as required by legislation.

BCC Improvement Plan 2022 / 23

3.3 SP&R Committee in June 2022 considered and agreed the Improvement Plan for 2022/23 period. The Improvement plan does not include everything that council plans to do that year, but instead focuses on a smaller set of key improvement priorities, as informed by resident priorities and evidenced by need. The Improvement Plan for 2022/23 includes five improvement objectives as set out below;

| |
|---|
| Our services |
| 1. We will continue to adapt and improve our services |
| Our communities |
| 2. We will work to support our communities, helping them to become stronger, healthier and more resilient |
| Our economy |

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| |
|--|
| 3. We will work collaboratively to support businesses, jobs and inclusive growth |
| Our environment |
| 4. We will champion climate action; protect the environment and improve the sustainability of Belfast |
| Our city |
| 5. We will continue to support our city to recover and innovate in a safe, inclusive and sustainable way |

- 3.4 The 2022/23 Improvement Plan was subsequently published on the council website by 30th June in order to meet the statutory deadline.**
- 3.5 Attached at appendix 1 is the quarter 3 report on progress made against activities contributing to the Improvement Objectives contained within our 2022-23 Improvement Plan. It sets out the key milestones and provides a summary of activity under each objective. The report also includes the most up to date position in relation to the performance indicators included within the plan.**
- 3.6 Progress against all the objectives is in the most part on target with only a few milestones that have been slightly delayed, ragged amber or red, with the explanations for the delays contained within the report. A further report on progress will be presented to the panel at the year end.**
- 3.7 The Panel should note that the Guidance accompanying the legislation advises that the lessons emerging from our performance improvement assessments and report should be used to:**
- Help inform the content of our next Corporate Improvement Plan (due 30th June
 - 2023) in terms both of ongoing activity and other actions that may address any
 - shortfalls in the current Plan and;
 - Form the basis of our next *Year-End Performance Assessment Report* which must be made available to the Local Government Auditor by 30th September 2023.

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Financial and Resource Implications

3.8 None associated with this report.

Equality and Good Relations/Rural Need Implications

3.9 None associated with this report.”

The Panel noted the update on the 2022-23 Improvement objectives.

**NIAO Briefing - Changes to Audit Approach
for the 2022/23 Audit Cycle**

The Panel noted a report which provided details of the changes to the audit approach for the 2022-23 audit cycle which would be undertaken by the Northern Ireland Audit Office.

The NIAO Director / Local Government Auditor also drew the Panels attention to the Planning Fraud Risk Guide which had been issued recently. The Director of Finance indicated that the Guide has been received and that the Director of Planning and Building Control had indicated that she will update the Planning Committee on the Guide.

Audit and Risk Panel – Governance

The Panel considered the following report:

“1.0 Purpose of Report or Summary of main Issues

1.1 The terms of reference for the Audit and Risk Panel, Audit Assurance Board and Audit, Governance and Risk Services are reviewed and updated annually. The purpose of this paper is to present the Audit and Risk Panel with these updated terms of reference for review and approval, along with the 2023 programme of business.

2.0 Recommendation

2.1 That the Audit and Risk Panel approves the:

- **Audit and Risk Panel’s purpose and terms of reference statement (Appendix A)**
- **Audit Assurance Boards constitution and terms of reference (Appendix B)**
- **Audit Governance and Risk Services terms of reference (Appendix C)**

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- **Audit and Risk Panel's indicative programme of business for 2023 (Appendix D).**

3.0 Main report

- 3.1 In line with good practice, the terms of reference for the Audit & Risk Panel and the Audit Assurance Board are reviewed on an annual basis.**

Audit & Risk Panel Terms of Reference

- 3.2 An updated version of the 2018 CIPFA publication on 'Audit Committees: Practical Guidance for Local Authorities and Police' and CIPFA 'Audit Committees Position Statement' was issued in October 2022, setting out guidance on the function and operation of audit committees and represents best practice. The updated guidance includes suggested terms of reference for audit committees in local authorities. The terms of reference of the Panel are important because they set out the role of the Panel in the context of the Council's governance structures. We have reviewed and updated the terms of reference for the Audit and Risk Panel in line with the updated guidance, tailored, where appropriate to Belfast City Council. The main changes are that the terms of reference have been broadened to include:**

Financial and governance reporting

- **To consider reports on the effectiveness of financial management arrangements, including compliance with *CIPFA's Financial Management Code*.**
- **To monitor the arrangements and preparations for financial reporting to ensure that statutory requirements and professional standards can be met.**

Internal audit

- **To consider any impairments to the independence or objectivity of the head of internal audit arising from additional roles or responsibilities outside of internal auditing and to approve and periodically review safeguards to limit such impairments.**
- **To provide free and unfettered access to the audit and risk panel chair for the head of internal audit,**

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including the opportunity for a private meeting with the panel.

External audit

- To support the independence of external audit through consideration of the external auditor's annual assessment of its independence
- To provide free and unfettered access to the audit and risk panel chair for the auditors, including the opportunity for a private meeting with the panel.

Accountability arrangements

- To publish an annual report on the work of the panel, including a conclusion on the compliance with the *CIPFA Position Statement*.

- 3.3 AGRS will support the Panel in being able to meet these new requirements. The terms of reference, with tracked changes, are set out at appendix A for information. The proposed changes do not represent a change from the usual work of the Panel, but rather to ensure that they accurately reflect this work and are in line with best practice issued by CIPFA.

Audit Assurance Board Terms of Reference

- 3.4 The Audit Assurance Board is chaired by the Chief Executive. The principal activity of the Audit Assurance Board over the years has been to review and consider reports from internal audit, external audit and management that are to be submitted to the Audit & Risk Panel - but from a top management / Accounting Officer perspective rather than a Member perspective. This process enables the Chief Executive and the Board to be assured (or otherwise) of current risk, control and governance arrangements and consider any issues that require management priority /attention / direction.
- 3.5 We have reviewed the terms of reference and have updated them in line with the updates made to the terms of reference for the Audit and Risk Panel (as set out at para. 3.2). We have also updated the membership of the Board taking account of the new structure of the Corporate Management Tier. The terms of reference are at appendix B.

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Audit, Governance and Risk Services Terms of Reference

- 3.6 As AGRS has a role in supporting the implementation of the Risk Management, Business Continuity Management, Fraud and Bribery and Raising Concerns policies, and in line with a recommendation from the external quality assessment of AGRS, our terms of reference have now been updated to outline the safeguards that are in place to help preserve our independent and objectivity. The terms of reference are at appendix C.

Audit & Risk Panel – Programme of Business 2023

- 3.7 In line with good practice the quarterly meetings of the Panel have been aligned with an indicative programme of business, designed to ensure that the Panel demonstrably addressed / discharges its roles and responsibilities as set out in its purpose statement / terms of reference. The indicative programme of business is attached at Appendix D.

Financial & Resource Implications

- 4.0 None.

Equality or Good Relations Implications/Rural Needs Assessment

- 5.0 None known at this time.”

The Panel adopted the recommendations.

Date of Next Meeting

The Panel noted that the date of the next meeting of the Panel would be scheduled following the Local Government Elections in May.

Chairperson