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| <b>Subject:</b>           | Audit & Risk Panel Report and Minutes of Meeting of 12 September 2023               |
| <b>Date:</b>              | 22 September 2023   |
| <b>Reporting Officer:</b> | Sharon McNicholl, Deputy Chief Executive / Strategic Director of Corporate Services |
| <b>Contact Officer:</b>   | Claire O'Prey, Head of Audit, Governance and Risk Services (AGRS),                  |

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

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

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| <b>1.0</b> | <b>Purpose of Report or Summary of main Issues</b>  |
| 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 & Risk Panel at its September 2023 meeting and present the minutes of the last meeting of the Panel for approval. |
| <b>2.0</b> | <b>Recommendations</b>  |
| 2.1        | That the Strategic Policy and Resources Committee notes the key issues arising at the meeting and approves the minutes of the Audit & Risk Panel of 12 September 2023 at appendix A.  |
| <b>3.0</b> | <b>Main report</b>  |
| <b>3.1</b> | <b>Key Issues</b>   |

Northern Ireland Audit Office (NIAO)

- 3.1 The Panel considered the **Statement of Accounts** of the Council for the year-end 31 March 2023. 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.
- 3.2 The NIAO Manager informed the Panel that their **audit of the accounts is nearing completion** and on the basis of the work completed to date, there are no issues to report to the Panel. The NIAO Manager indicated that the Report to Those Charged With Governance (RTTCWG) should be issued in time to support the Strategic Policy and Resources Committee in approving the accounts.
- 3.3 **The Panel reviewed the annual statement of accounts and, subject to receipt of the RTTCWG from the NIAO, did not identify any concerns arising from the financial statements that needed to be brought to the attention of the Strategic Policy and Resources Committee.** The RTTCWG, which outlines the system / control issues arising from the NIAO audit, will be circulated to the Panel for consideration prior to Strategic Policy and Resources Committee approval of the accounts on 22nd September 2023.
- Key reports
- 3.4 The Panel noted the **progress being made against the annual audit plan**, with nine audits finalised in the period June - August 2023. Regarding a recent **internal audit of the management of the corporate risk on the strategic use of data**, the Panel received an update from management on the progress being made to implement the recommendations arising. The Panel also received an update on the **review all open audit actions** that was undertaken over the summer period, noting that 37% of audit actions were closed in the period.
- 3.5 The Panel considered the **corporate risk dashboard** which provided an analysis and update on the progress being made to manage the 23 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 ownership of the **Asset Management** risk had been assigned to the Director of Property and Projects. The Panel noted the **quarterly assurances provided by directors** regarding compliance with risk

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|     | management and internal control processes. The Panel noted the work that was underway to exercise, review and update <b>business continuity management (BCM) plans</b> for the critical services by the year-end and stressed the importance of the timely development of the BCM plan for <b>Property Maintenance</b> . |
| 3.6 | The Panel also received <b>quarter 1 reports on corporate health and safety and absence management</b> . The Panel also considered the <b>Performance Improvement – 2022-23 Year End Assessment</b> .  |
| 3.7 | The Panel agreed the proposed process to appoint a new <b>external member to the Panel</b> and the proposed approach for delivery of the training session for the Panel in 2023/24.  |
|     | <u>Financial &amp; Resource Implications</u>   |
| 3.8 | None<br><u>Equality or Good Relations Implications/Rural Needs Assessment</u>  |
| 3.9 | None known at this time.   |
| 4.0 | <b>Appendices – Documents Attached</b>   |
|     | Appendix A - Minutes of Audit & Risk Panel 12 September 2023   |