



Subject:	Audit and Risk Panel Report and Minutes of the Meeting of 5th December
Date:	15th December, 2023
Reporting Officer:	Sharon McNicholl, Deputy Chief Executive / Strategic Director of Corporate Services
Contact Officer:	Claire O'Prey, Head of Audit, Governance and Risk Services

Restricted Reports

Is this report restricted? Yes No

Please indicate the description, as listed in Schedule 6, of the exempt information by virtue of which the council has deemed this report restricted.

Insert number

1. Information relating to any individual
2. Information likely to reveal the identity of an individual
3. Information relating to the financial or business affairs of any particular person (including the council holding that information)
4. Information in connection with any labour relations matter
5. Information in relation to which a claim to legal professional privilege could be maintained
6. Information showing that the council proposes to (a) to give a notice imposing restrictions on a person; or (b) to make an order or direction
7. Information on any action in relation to the prevention, investigation or prosecution of crime

If Yes, when will the report become unrestricted?

After Committee Decision	<input type="checkbox"/>
After Council Decision	<input type="checkbox"/>
Sometime in the future	<input type="checkbox"/>
Never	<input type="checkbox"/>

Call-in

Is the decision eligible for Call-in? Yes No

1.0	Purpose of Report/Summary of Main Issues
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1.1	The purpose of this report is to provide the Committee with a summary of the key issues which were considered and discussed by the Audit and Risk Panel on 5th December 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 of the Audit and Risk Panel held on 5th December and approves the minutes of that meeting, as attached.
3.0	Main Report
	<p data-bbox="272 539 427 573">Key Issues</p> <p data-bbox="272 636 748 669"><u>Northern Ireland Audit Office (NIAO)</u></p> <p data-bbox="165 736 1492 1070">3.1 On 22 September, the Committee approved the Statement of Accounts for the year-end 31st March 2023. The NIAO has now completed its audit of the accounts and the Panel considered the final Report to Those Charged With Governance (RTTCWG) and the Annual Audit Letter, which provided an unqualified audit opinion on the accounts. These accounts are a fundamental part of the Council's 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="165 1137 1492 1272">3.2 The RTTCWG contained only four recommendations for management action, which are priority three (i.e., issue of a minor nature which represents best practice) and are all due to be implemented by April, 2024.</p> <p data-bbox="272 1346 437 1379"><u>Key Reports</u></p> <p data-bbox="165 1447 1492 1626">3.3 The Panel noted the progress being made against the annual internal audit plan, with five audits finalised in the period September - November 2023, all of which had an assurance opinion of "some improvement required". The Panel also noted the broad range of advisory work undertaken.</p> <p data-bbox="165 1693 1492 2029">3.4 The Panel considered the corporate risk dashboard which provided an analysis and update on the progress being made to manage the 25 risks that are considered to present the greatest threat to the delivery corporate priorities and / or compliance with key statutory requirements. These corporate risks are being considered in the development of the new corporate plan for 2024 – 28. Following a request from the Panel, management have re-set the target implementation dates for all of the corporate risk actions. The Panel requested that Strategic Directors be reminded of the importance of implementing corporate risk actions timely,</p>

	<p>that progress towards implementation will be monitored quarterly by the Panel and that they may request Strategic Directors to attend the Panel in relation to progress updates.</p>
3.5	<p>The Panel noted the quarterly assurances provided by Directors regarding compliance with risk management and internal control processes. The Head of AGRS is to meet the newly appointed Strategic Directors to brief them on risk, control and governance matters. Work is underway to re-introduce formal departmental risk management processes, with a view to having these agreed and in place for 24/25.</p>
3.6	<p>The Panel noted the work which was underway to exercise, review and update business continuity management (BCM) plans for the critical services by the year-end. Each critical service has been asked to focus their BCM exercise on a cyber-attack scenario; to review whether their BCM plans have sufficiently documented the learning from the pandemic response and; to review winter preparedness arrangements.</p>
3.7	<p>The Panel received quarter 2 reports on corporate health and safety, absence management and performance improvement.</p>
3.8	<p>Regarding health and safety, the Panel requested that Strategic Directors be reminded of the importance of implementing all health and safety and fire safety actions in a timely way, including manual handling actions.</p>
3.9	<p>Regarding absence management the Panel requested that Strategic Directors be reminded to review progress on the implementation of their Departmental Improvement Plans quarterly and to ensure that their Absence Management Dashboards are reviewed monthly at their DMT's and that they may be requested to attend the Panel in relation to these matters.</p>
3.10	<p>The NIAO updated the Panel on the current position of audit and assessment of performance improvement arrangements and indicated that their report would be ready for the next meeting of the Panel. The Panel also learned that there are plans to develop a new engagement framework for residents.</p>
3.11	<p>This was the first meeting of the new external member to the Panel, Mr Derek Wilson. In line with best practice, training is being organised for the Panel in early 2023.</p>

<p>3.12</p> <p>3.13</p> <p>3.14</p>	<p><u>National Fraud Initiative (NFI)</u></p> <p>A key element of the Council’s counter-fraud arrangements is our participation in the National Fraud Initiative. The NFI is essentially a data matching exercise that involves comparing sets of data against other records held by the same or another body, allowing potentially fraudulent or erroneous payments to be identified, reviewed and, where necessary, investigated. The Panel received an update on investigation of the matches which have now been investigated. The Panel learned that no fraudulent payments were identified and; that only four duplicate payments with a value of £17,250 were identified and that the majority of these monies had now been recovered. The Panel also learned that the NFI exercise had identified potential instances where conflict of interest declarations may be required, and that these had been referred to the relevant departments.</p> <p><u>Financial and Resource Implications</u></p> <p>None.</p> <p><u>Equality or Good Relations Implications/Rural Needs Assessment</u></p> <p>None known at this time.</p>
<p>4.0</p>	<p>Document Attached</p>
	<p>Minutes of the Meeting of the Audit and Risk Panel of 5th December</p>