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| <b>Subject:</b>           | Audit & Risk Panel Report and Minutes of Meeting of 16 September 2024               |
| <b>Date:</b>              | 20 September 2024   |
| <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>Please indicate the description, as listed in Schedule 6, of the exempt information by virtue of which the council has deemed this report restricted.</b>  |   |
| Insert number <input type="checkbox"/>  |   |
| <ol style="list-style-type: none"><li>1. Information relating to any individual</li><li>2. Information likely to reveal the identity of an individual</li><li>3. Information relating to the financial or business affairs of any particular person (including the council holding that information)</li><li>4. Information in connection with any labour relations matter</li><li>5. Information in relation to which a claim to legal professional privilege could be maintained</li><li>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</li><li>7. Information on any action in relation to the prevention, investigation or prosecution of crime</li></ol> |   |
| <b>If Yes, when will the report become unrestricted?</b>  |   |
| After Committee Decision  | <input type="checkbox"/>  |
| After Council Decision  | <input type="checkbox"/>  |
| Sometime in the future  | <input type="checkbox"/>  |
| Never   | <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/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 2024 meeting and present the minutes of the last meeting of the Panel for approval. |

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| 2.0 | <b>Recommendation</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 16 September 2024 at appendix A.   |
| 3.0 | <b>Main Report</b>   |
|     | <p data-bbox="272 398 751 432"><u>Northern Ireland Audit Office (NIAO)</u></p> <p data-bbox="165 499 1477 680">3.1 The Panel considered the <b>Statement of Accounts</b> of the Council for the year-end 31 March 2024. 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="165 748 1485 983">3.2 The NIAO Manager informed the Panel that their <b>audit of the accounts is nearing completion</b> and based on the work completed to date, there are no major 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.</p> <p data-bbox="165 1050 1469 1386">3.3 The Panel reviewed the <b>annual statement of accounts</b>, agreed the wording for the new significant governance issue, 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 20th September 2024.</p> <p data-bbox="272 1456 427 1489"><u>Key reports</u></p> <p data-bbox="165 1556 1469 1792">3.4 The Panel noted the <b>progress being made against the annual audit plan</b>, with three assignments finalised in the period June - August 2024. Regarding recent internal audits of Open Spaces and Streetscene and BWUH Ltd cyber security, data protection and finance, the Panel received an update from management on the progress being made to implement the recommendations arising.</p> <p data-bbox="165 1859 1485 2040">3.5 The Panel considered the <b>corporate risk dashboard</b> 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 noted the <b>quarterly assurances provided by directors</b> regarding</p> |

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|            | the arrangements in place for the management of risk (including formal departmental risk management arrangements) and the implementation of agreed audit actions.  |
| 3.6        | Regarding <b>business continuity management</b> , the Panel agreed for the critical services; to complete their annual exercise, review and update of their BCM plans; to provide assurance on their preparedness for Planned Emergency Power Cuts and; to review and update their Business Impact Analysis. |
| 3.7        | 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 – 2023-24 Year End Assessment</b> .  |
| 3.8        | The Panel agreed to exercise the Council’s option to extend the contract for the <b>external member to the Panel</b> for an additional two years, in line with the contract.   |
|            | <b><u>Financial and Resource Implications</u></b>  |
| 3.9        | None   |
|            | <b><u>Equality or Good Relations Implications/Rural Needs Assessment</u></b>   |
| 3.10       | None known at this time.   |
| <b>4.0</b> | <b>Appendices - Documents Attached</b>   |
|            | Appendix A - Minutes of Audit & Risk Panel 16 September 2024   |