



Subject:	Audit & Risk Panel Report and Minutes of Meeting of 4 March 2025
Date:	21 March 2025
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 <input type="checkbox"/> No <input checked="" type="checkbox"/>
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 <input type="checkbox"/>	
<ol style="list-style-type: none">1. Information relating to any individual2. Information likely to reveal the identity of an individual3. 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 matter5. Information in relation to which a claim to legal professional privilege could be maintained6. Information showing that the council proposes to (a) to give a notice imposing restrictions on a person; or (b) to make an order or direction7. 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 <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 & Risk Panel at its March 2025 meeting and present the minutes of the last meeting of the Panel for approval.

2.0	Recommendation
2.1	That Strategic Policy and Resources Committee notes the key issues arising at the meeting and approves the minutes of the Audit & Risk Panel of 4 March 2025 at appendix A.
3.0	Main Report
	<p>Key Issues</p> <p><u>Key reports</u></p> <p>3.1 The Panel noted the progress being made against the annual internal audit plan and received summaries of the recently completed internal audits of External Affairs, Communications and Marketing, NI Houses in Multiple Occupation, Dog Warden Service, Asset Management IT System – Project Management Arrangements and the Building Control IT System – Project Management Arrangements.</p> <p>3.2 The audit of the External Affairs, Communications and Marketing received an assurance opinion of major improvement required, and the Panel requested an update from management for their next meeting.</p> <p>3.3 The Panel considered the reasons put forward by management and agreed the deferral of internal audits of the Climate Action Plan, Strategic Waste Management and Outdoor Leisure.</p> <p>3.4 Regarding the recommendations monitor report and the decrease in the usual implementation rate, the Panel asked AGRS to undertake an analysis of the root cause and the associated risk of not implementing these actions for their next meeting. The Panel received an update on the review and oversight processes in place for the implementation of these actions. The Panel also asked AGRS to liaise with management regarding setting a realistic target for implementation of actions, with a focus on high priority actions.</p> <p>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 of corporate priorities and / or compliance with key statutory requirements.</p> <p>3.6 The Panel agreed the updated draft Risk Appetite Statement which describes the Council's attitude to accepting various categories of risk and stressed the importance of ensuring that, once finalised, this is communicated effectively and implemented in practice. The updated draft Statement will be included within the review and update of the Councils overall Risk</p>

	Management Strategy, which has commenced, and which will follow the Council's Joint Negotiating / Consultative framework.
3.7	The Panel considered the horizon scanning matters and the Director confirmed that financial risks and opportunities would be considered.
3.8	The Panel agreed the Audit Strategy & Plan for 25/26 which sets out the role of AGRS as an assurance provider and advisory service which directly assists the Council in meeting relevant statutory obligations in relation to internal control, risk management and good governance.
3.9	The Panel noted the quarterly assurances provided by Directors regarding compliance with risk management and internal control processes.
3.10	The Panel noted the work that was underway to exercise, review and update business continuity management (BCM) plans and the Business Impact Analysis for the critical services by the year-end.
3.11	The Panel received quarter 3 reports on corporate health and safety, absence management and performance improvement.
3.12	Regarding health and safety, the Panel received an update on the procurement that was underway to implement several fire safety actions.
3.13	Noting that the average sickness absence rate was above target for quarter three, the Panel expressed their thanks to departments for managing absence including the completion of departmental improvement plans and absence management dashboards and related progress updates.
	<u>Northern Ireland Audit Office (NIAO)</u>
3.14	The Panel received the Performance Improvement Audit and Assessment Report 2024-25 , in which the LGA has provided an unqualified audit opinion regarding how the Council has discharged its performance improvement and reporting duties. In terms of the improvement assessment the LGA has provided a positive assessment, that the Council is likely to discharge its duties in respect of Part 12 of the Act during 2024-25.
3.15	The Panel expressed their appreciation for the work of the Performance Team in achieving this positive opinion.

3.16	<p>The Panel also considered the NIAO Audit Strategy for 2024/25, which covers both the audit of the financial statements and their improvement audit and assessment</p> <p><u>Audit and Risk Panel Governance</u></p>
3.17	<p>To Panel were updated on the requirements of the new Code of Practice for the Governance of Internal Audit in UK Local Government and the importance of their role in establishing internal audit arrangements and providing oversight and support for internal audit.</p>
3.18	<p>The Panel were updated on the work that was underway to assess compliance with the new Global Internal Audit Standards (GIAS). The Panel also agreed updates to the terms of reference for the Audit and Risk Panel, Audit Assurance Board and Audit, Governance and Risk Services, which take account of the new GIAS.</p> <p><u>Financial and Resource Implications</u></p>
3.19	<p>None.</p> <p><u>Equality or Good Relations Implications/Rural Needs Assessment</u></p>
3.20	<p>None known at this time.</p>
4.0	Appendices - Documents Attached
	Appendix A - Minutes of Audit & Risk Panel 4 March 2025