



<b>Subject:</b>	Belfast City Council's Assurance Framework and Annual Governance Statement for 2018/19
<b>Date:</b>	21 June 2019
<b>Reporting Officer:</b>	Ronan Cregan, Deputy Chief Executive & Director of Finance and Resources
<b>Contact Officer:</b>	Claire O'Prey, Head of AGRS

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

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

<b>1.0</b>	<b>Purpose of Report or Summary of main Issues</b>
1.1	<p>The purpose of this paper is twofold;</p> <ul style="list-style-type: none"><li>to explain to Members the key elements of the 'year-end' process and the 'assurance framework' that the Council has developed over recent years to help ensure that the Council complies with statutory requirements and Members and senior officers can have effective, ongoing oversight of the Council's governance and assurance arrangements, including the annual report of the Audit &amp; Risk Panel for 18/19.</li><li>to present the Annual Governance Statement for 2018/19, for consideration and inclusion in the unaudited statement of accounts which will be certified by the Chief Financial Officer</li></ul>

1.2	<p>by 30 June 2019 and then subject to NIAO audit. The Statement has been considered by the Audit Assurance Board, but has not been reviewed by the Audit &amp; Risk Panel as it has not been possible for the Panel to meet in June due to the timing of the nominations process following the elections. The Statement should now be approved by the Committee Chair, the Chief Executive and the Chief Financial Officer.</p> <p>The Annual Governance Statement is an important document and it is important that the Committee is fully aware of its contents. The disclosures in the statement are based upon the Council's corporate risk register and take into consideration the disclosures made by Chief Officers in their individual annual assurance statements. The Annual Governance Statement also incorporates a summary of the Head of Audit, Governance and Risk Service's annual assurance statement.</p>
<b>2.0</b>	<b>Recommendations</b>
2.1	<p>Members are asked to note the Council's Assurance Framework, illustrated and described at <b>Appendix A</b> and note the annual report of the Audit &amp; Risk Panel for 18/19 at <b>Appendix B</b>. Members are asked to review and approve the draft Annual Governance Statement for 2018/19 and, in particular, the disclosure of the significant governance issues contained in the statement. See <b>Appendix C</b>.</p>
2.2	<p>Following review, the statement will be incorporated into the Council's unaudited financial statements for 2018/19 which will be certified by the Chief Financial Officer by 30 June 2019. It will be subject to review by the LGA (NIAO) as part of their annual audit.</p>
<b>3.0</b>	<b>Main report</b>
3.1	<p><u>Key Issues</u></p> <p>The Council's Assurance Framework is summarised at Appendix A. It shows how different sources of assurance and related key elements / control measures combine to enable the Council to monitor its governance arrangements and produce the evidence to support its Annual Governance Statement. The diagram shows how the Council's Audit &amp; Risk Panel, the Strategic Policy and Resources Committee and Council provide oversight of these governance arrangements. Related to this, the annual report of the Audit &amp; Risk Panel for 18/19 is at Appendix B.</p>

	<p><u>Preparation of Annual Governance Statement</u></p>
3.2	<p>The Council has a statutory responsibility to annually prepare and publish an Annual Governance Statement as part of the Financial Report. Many different processes inform the preparation of the Statement as can be seen from the Assurance Framework at Appendix A. Specifically, the Annual Governance Statement sets out:</p> <ul style="list-style-type: none"> <li>▪ scope of the responsibility of the Council in relation to governance</li> <li>▪ the purpose of the governance framework</li> <li>▪ the governance framework that is actually in place</li> <li>▪ the review of effectiveness of the governance framework that has taken place</li> <li>▪ an update on the significant governance issues that were disclosed last year</li> <li>▪ significant governance issues to be disclosed for year-end 2019 and the action proposed to address them.</li> </ul>
3.3	<p>The Statement for 2018/19 is presented at Appendix C and should be approved by the Chair of Strategic Policy and Resources, the Chief Executive and the Deputy Chief Executive and Director of Finance and Resources.</p>
3.4	<p>It will be incorporated into the unaudited statement of accounts which will be certified by the Chief Financial Officer by 30 June 2019. It is subject to review by the LGA (NIAO) as part of their annual audit.</p>
3.5	<p><b>Financial &amp; Resource Implications</b></p> <p>None.</p>
3.6	<p><b>Equality or Good Relations Implications</b></p> <p>None.</p>
<b>4.0</b>	<p><b>Appendices – Documents Attached</b></p> <p>Appendix A – Council’s Assurance Framework</p> <p>Appendix B – Annual Report of the Audit &amp; Risk Panel for 2018/19</p> <p>Appendix C – Annual Governance Statement for Council for 2018/19</p>