



<b>Subject:</b>	Audit & Risk Panel Report and Minutes of Meeting of 9 September 2025
<b>Date:</b>	19 September 2025
<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)

<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"/>

<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/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 2025 meeting and present the minutes of the last meeting of the Panel for approval.

<b>2.0</b>	<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 2 September 2025 at appendix A.
<b>3.0</b>	<b>Main Report</b>
	<u>Northern Ireland Audit Office (NIAO)</u>
3.1	The Panel received a high-level update on the <b>Statement of Accounts</b> of the Council for the year-end 31 March 2025. 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 Director Manager informed the Panel that their <b>audit of the accounts is nearing completion</b> and based on the work completed to date there is one priority one issue relating to bank reconciliation.
3.3	As the audit is ongoing the NIAO Director indicated that the Report to Those Charged with Governance (RTTCWG), which outlines the system / control issues arising from the NIAO audit, may not be issued in time for the Panel to support the Strategic Policy and Resources Committee in approving the accounts. The accounts should be published on the council's website by the legislative deadline of 30th September. <b>The Director of Finance will provide an update on this matter to the meeting of the Strategic Policy and Resources Committee on 19 September 2025.</b>
	<u>Key reports</u>
3.4	The Panel noted the <b>progress being made against the annual audit plan</b> , with the following six assignments finalised in the period June - August 2025; internal audit of the Belfast Waterfront & Ulster Hall under the Service Level Agreement; Insurance; Review of Governance Arrangements for BWUH Ltd; Labour Market Partnerships; People Strategy and the Internal Audit of the Corporate Risk on Digital Information Security. The management update report on Asset Management is due to go to the December meeting of the Panel.
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

	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.
3.7	The Panel also received <b>quarter 1 reports on corporate health and safety and absence management</b> .
3.8	The Panel expressed their concern at the low implementation rates for <b>health and safety actions</b> and agreed a number of actions to improve these rates. The Panel also considered the <b>Performance Improvement – 2024-25 Year End Assessment</b> .
3.9	The Panel agreed for AGRS to procure an <b>external review</b> of the Council's Raising Concerns policy and related arrangements to provide independent expert assurance on current arrangements and identify any areas for improvement.
	<b><u>Financial and Resource Implications</u></b>
3.10	None
	<b><u>Equality or Good Relations Implications/Rural Needs Assessment</u></b>
3.11	None known at this time.
<b>4.0</b>	<b>Appendices - Documents Attached</b>
	Appendix A - Minutes of Audit & Risk Panel 2 September 2025