



<b>Subject:</b>	<b>Minutes of the Meeting of the Audit and Risk Panel</b>
<b>Date:</b>	16th December, 2022
<b>Reporting Officer:</b>	Claire O'Prey, Head of Audit, Governance and Risk Services (AGRS)
<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>If Yes, when will the report become unrestricted?</b>	
<i>After Committee Decision</i>	<input type="checkbox"/>
<i>After Council Decision</i>	<input type="checkbox"/>
<i>Sometime in the future</i>	<input type="checkbox"/>
<i>Never</i>	<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 which were considered by the Audit and Risk Panel on 6th December and present the minutes of that meeting for approval, including the updated Raising Concerns Policy,
<b>2.0</b>	<b>Recommendations</b>
2.1	The Committee is asked to note the key issues arising at the meeting on 6th December and approve the minutes at <b>Appendix 1</b> , including the updated Raising Concerns policy at <b>Appendix 2</b> .
<b>3.0</b>	<b>Main Report</b>
<b>3.1</b>	<b>Key Issues</b>
	<u>Northern Ireland Audit Office (NIAO)</u>
3.1.1	The NIAO Director presented the Panel with the Annual Audit Letter and Report to those Charged with Governance, explaining that the audit of the 2021/22 financial statements is

complete and that the Local Government Auditor (LGA) is providing an **unqualified audit opinion**. These accounts are a fundamental part of the Councils overall corporate governance framework and provides assurance to Members and ratepayers on the stewardship of the Council's finances and its financial position.

3.1.2 Regarding the Councils compliance with the performance improvement duty, **the LGA has certified the performance arrangements with an unqualified audit opinion** and believes that the council has discharged its performance improvement and reporting duties.

Key Reports

3.1.3 The Panel noted the **progress being made against the annual internal audit plan** and that six audits were finalised in the period, with two audits on Absence Management and Information Governance receiving an assurance opinion of major improvement required. The Panel underlined the importance of management implementing the agreed action plans for these areas. Regarding a recent **internal audit of Police and Community Safety Partnerships**, the Panel received an update from management on the progress being made to implement the recommendations arising.

3.1.4 The Panel also received an update on the progress being made by management to implement agreed actions from previous internal audits. The Panel noted that **management had implemented 25% of open actions in the period**. Almost a third of the actions that remain open are classed as high priority and the Panel highlighted the importance of management agreeing realistic dates for implementation and ensuring that these dates are adhered to.

3.1.5 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 corporate priorities and / or compliance with key statutory requirements. The Panel was updated on how the ownership of risks had been reallocated following changes at Chief Officer level and on the themes emerging from the horizon scanning exercise. The Panel noted the **quarterly assurances provided by senior management** regarding compliance with risk management and internal control processes. The Panel was also provided with an update on the review of the **business continuity plans** for a cyber-attack scenario for the critical services.

3.1.6 The Panel also considered the report on the recent external review of the Councils risk management arrangements, which concludes that the arrangements are well developed and

	made seven recommendations for improvement. <b>This provides Members with valuable independent assurance on the Council’s risk management arrangements.</b>
3.1.7	The Panel agreed the <b>updated Raising Concerns policy</b> , which had been updated in line with the NIAO Good Practice Guide and is designed to encourage people who have serious concerns in the public interest to come forward. The draft policy was agreed by the Council’s Joint Negotiating and Consultative Committee in October 2022.
3.1.8	The Panel also agreed the initial self-assessment of compliance with the updated CIPFA publication “Audit Committees: Practical Guidance for Local Authorities and Police” (October 2022) and agreed for this to be considered in more depth at their next training session.
3.1.9	The Panel was also provided with a <b>progress update</b> on the agreed actions to be taken in relation to the recommendations contained within the report from Peter Coll QC of his independent investigation relating to events at Roselawn Cemetery on 30th June 2020, noting that the remaining actions are due to be completed by March 2023.
3.1.10	The Panel also received <b>Quarter 2 reports on corporate health and safety, absence management and performance improvement.</b>
	<b><u>Financial and Resource Implications</u></b>
3.2	None
	<b><u>Equality or Good Relations Implications/Rural Needs Assessment</u></b>
3.3	None known at this time.
<b>4.0</b>	<b>Documents Attached</b>
	Appendix 1 - Minutes of the meeting of the Audit and Risk Panel of 6th December  Appendix 2 - Raising Concerns Policy