



Subject:	Audit & Risk Panel Report and Minutes of meeting of 7 th March 2023
Date:	24 th March 2023
Reporting Officer:	Claire O'Prey, Head of Audit, Governance and Risk Services (AGRS)
Contact Officer:	Claire O'Prey, Head of Audit, Governance and Risk Services (AGRS)

Restricted Reports	
Is this report restricted?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
If Yes, when will the report become unrestricted?	
<i>After Committee Decision</i>	<input type="checkbox"/>
<i>After Council Decision</i>	<input type="checkbox"/>
<i>Some time in the future</i>	<input type="checkbox"/>
<i>Never</i>	<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 or 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 2023 meeting and to present the minutes of the last meeting of the Audit & Risk Panel and the updated Terms of Reference for the Audit & Risk Panel for approval.
2.0	Recommendations
2.1	The Committee is asked to: <ul style="list-style-type: none">• Note the key issues arising at the meeting,• Approve the minutes of the March meeting of the Audit & Risk Panel at appendix A,• Approve the updated Terms of Reference for the Audit & Risk Panel at appendix B.
3.0	Main report
	Key Issues
	<u>Key reports</u>
3.1	The Panel received summaries of the recently completed internal audits of the Capital Programme, Food Safety, Pest Control, Digital Information Security, Visit Belfast, Payroll

(data analytics testing), the HR Payroll System Project and Continuous Improvement. The internal audit of Payroll received “substantial assurance” and the audit of Continuous Improvement resulted in a “major improvement required” opinion, with all other audits receiving the opinion of “some improvement required”.

3.2 The Panel agreed the **Audit Strategy & Plan for 23/24** 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.

3.3 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 agreed to add a **new risk to the corporate risk register** around the provision of statutory duties. The Panel was also updated on how horizon scanning will be built into an annual review process to allow consideration of the themes emerging, how they could impact on city and council strategies and enable council to influence and challenge thinking on how to address city challenges. The Panel noted the **quarterly assurances provided by senior management** regarding compliance with risk management and internal control processes. Give the current status of recovery from the impact of the pandemic, the Panel agreed to reintroduce the annual review, update and exercise of **Business Continuity Management (BCM) plans** during 23/24, in line with BCM policy requirements. The Panel also agreed the action plan to implement the recommendations arising from the recent **external review of the councils risk management arrangements**.

3.4 The Panel was briefed on the updated version of the 2018 CIPFA publication on “Audit Committees: Practical Guidance for Local Authorities and Police” issued in October 2022, which represents best practice and includes suggested terms of reference for audit committees in local authorities. The Panel agreed an **updated terms of reference for the Audit and Risk Panel in line with the best practice guidance**, tailored, where appropriate to Belfast City Council. The updates do not represent any change to the usual work of the Panel, rather the updates set out in more detail the work that the Panel currently undertakes.

3.5 The Panel was provided with a **progress update 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.

	<p>Subject to approval from Strategic Policy and Resources Committee, the Panel agreed that they did not require any further updates because the remaining four actions are either ongoing or due to be completed in Spring 2023.</p> <p>3.6 The Panel also received quarter three reports on Corporate Health and Safety, Absence Management and Performance improvement. The Panel requested that the Corporate Health and Safety Manager reminds departments of the importance of the timely implementation of the actions arising from inspections.</p> <p><u>Northern Ireland Audit Office (NIAO)</u></p> <p>3.7 The NIAO Director and Local Government Auditor presented the Panel with a briefing on the changes to audit approach for the 2022-23 audit cycle due to significant changes to International Standards on Auditing (UK) and how this is likely to result in a greater number of inquiries at the planning stages of the audit. The NIAO Director and Local Government Auditor also drew the Panels attention to the Planning Fraud Risks Guide that had been launched recently by the NIAO. The Panel learned that the Director of Planning and Building Control will be updating the Planning Committee on this publication.</p> <p><u>Financial & Resource Implications</u></p> <p>3.8 None</p> <p><u>Equality or Good Relations Implications/Rural Needs Assessment</u></p> <p>3.9 None known at this time.</p>
4.0	Appendices – Documents Attached
	<p>Appendix A - Minutes of Audit & Risk Panel 7th March 2023</p> <p>Appendix B - Updated Terms of Reference for the Audit and Risk Panel</p>