

# Audit and Risk Panel

Tuesday, 5th December, 2023

## MEETING OF AUDIT AND RISK PANEL

HELD IN THE CONOR ROOM AND  
REMOTELY VIA MICROSOFT TEAMS

Members present: Councillor R. McLaughlin (Chairperson);  
Alderman Rodgers;  
Councillors McKeown and Verner; and  
Mr. D. Wilson (External Member).

In attendance: Ms. S. McNicholl, Deputy Chief Executive/Director of  
Corporate Services;  
Ms. N. Largey, Interim City Solicitor/Director of Legal  
and Civic Services;  
Ms. C. Sheridan, Director of Human Resources;  
Mr. T. Wallace, Director of Finance;  
Ms. C. O'Prey, Head of Audit, Governance and Risk  
Services;  
Mr. L. Mulholland, Audit, Governance and Risk  
Services Manager;  
Mr. M. Whitmore, Audit, Governance and Risk  
Services Manager;  
Ms. S. Williams, Governance and Compliance  
Manager; and  
Mr. H. Downey, Democratic Services Officer.

Also attended: Mr. P. Barr, Audit Director, Northern Ireland Audit  
Office; and  
Mr. M. Heery, Audit Manager, Northern Ireland Audit  
Office.

### **External Member**

The Chairperson welcomed Mr. Derek Wilson, who had replaced Ms. Geraldine Fahy as the external member on the Audit and Risk Panel, to his first meeting.

### **Apologies**

No apologies were reported.

### **Minutes**

The minutes of the meeting of 12th September were approved by the Panel.

**Declarations of Interest**

No declarations of interest were reported.

**Absence Rates - Quarter 2 2023/24**

**“1.0 Purpose of Report/Summary of Main Issues**

**1.1 The purpose of this report is to inform the Audit and Risk Panel of the Council’s performance in managing absence in quarter 2, April – September 2023.**

**2.0 Recommendation**

**2.1 The Audit and Risk Panel is asked to note the contents of this report.**

**3.0 Main Report**

**3.1 Key Corporate Indicators:**

**At the end of quarter 2:**

- **The Council’s average sickness absence rate stands at 7.9 days per FTE, a decrease of 0.31 days compared to absence for the same period last year (8.21).**
- **A total of 16749.39 working days was lost due to sickness absence. This accounted for 7.3% of the total working days available.**
- **The table below provides a summary of how Departments are performing against the target. As indicated below, 3 departments did not meet the corporate target for quarter 2 (7.43 days).**

End of year target:	14.85					
Q2 target:	7.43					
Department	Number of Employees (FTE)	Total days lost (FTE)	Actual absence per FTE	Variance	% of workforce	% of absence
City and Neighbourhood Services	1191.38	10966.86	9.21	1.78	56.16%	65.48%
City and Organisational Strategy	125.24	303.5	2.42	-5.01	5.90%	1.81%
Finance and Resources	191.77	769.78	4.01	-3.42	9.04%	4.60%
Legal and Civic Services	158.2	1658.18	10.48	3.05	7.46%	9.90%
Place and Economy	332.35	1555.89	4.68	-2.75	15.67%	9.29%
Physical Programmes	122.32	1495.18	12.22	4.79	5.77%	8.93%
Grand Total	2121.26	16749.39	7.90	0.47		

**3.2 Additional Absence Information:**

- There has been an increase in the number of staff with no recorded absence this period (60.11%) compared to the same time last year (56.63%);
- There has been an increase in absence classified as long term (20+ days) this year (12365.34 days or 73.83% of total absence) compared to the same time last year (11136.85 days or 67.28% of the total absence);
- The Council's average sickness absence rate further reduces to 7.5 days per FTE when COVID-19 related absences are deducted;
- The number of days lost per full time equivalent increased in quarter 2 (4.03 days) when compared to quarter one (3.88 days). This increase is illustrated in Figure 1 below;
- Depression/anxiety/stress (32% of total days lost) and musculo-skeletal (25% of total days lost) continue to be the top two reasons for absence. Refer to Figure 2 below for further information;
- Between July and September, 2023, 625 employees were off due to sickness absence (accounting for 8577.87 days). Discretion was applied to 106 of these employees (17%) and their absence accounted for 2243.44 days (approximately 26% of the total absence for quarter 2). Refer to Figure 3 below for further information;
- A total of 187 cases were identified as having compliance related issues. Refer to Figure 4 below for further information;
- Approximately 33.72% of absence (5648.11 days) is recorded as disability related, of which, 70% was managed as long term. Depression / Anxiety (29.85%), Osteoarthritis (10.13%) and Cancer (7.68%) accounted for over 47% of all disability related absence days. Refer to figure 5 below for further information;

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- **Between April and September 2023, a total of 174 employees were recorded as absent due to COVID, accounting for 4.85% of the total absence in quarter 1;**
- **18 employees met the trigger for a Stage4/FAH in quarter 2:**
  - **Discretion was applied to 13 of these cases not to progress to a FAH, whereby:**
    - **3 employees returned to work at month six**
    - **2 employees were off due to disability related absence and returned to work shortly after month six.**
    - **2 employees were off due to cancer related absence.**
    - **2 employees availed of a career break.**
    - **1 employee was off due to complex medical reasons.**
    - **1 employee was off due to complex personal stressors.**
    - **1 case was awaiting GP notes.**
    - **1 case was delayed due to employee relations issues.**
    - **4 cases did not progress to a case review stage, and therefore could not progress to a FAH, due to non-compliant reasons.**
    - **In addition to the above, 5 employees were dismissed on the grounds of permanent ill health during quarter 2.**

### **3.3 Department Improvement Plans**

**Four of the six Departments returned improvement plan progress reports for quarter 2. However, they did not provide sufficient detail on what specific action(s) they had taken in quarter 2 to reduce sickness absence.**

**Corporate HR issued guidance to departments at the end of quarter 1 in relation to what should be included in the progress reports and met with individual departments to discuss their improvement plans.**

**Physical Programmes did not return its improvement plan update for quarter 2.**

**Place and Economy did not return its improvement plan update for quarter 2 due to unforeseen personal circumstances.**

It was noted that a number of Departments did not return its improvement plans within the specified time frames. Corporate HR is developing an annual schedule to assist departments in providing timely updates to CHR.

**3.4 Absence Dashboard update**

Five of the six Departments provided monthly dashboards for July, August and September.

The City and Neighbourhoods Services' update for July and August did not correlate with the compliance issues reported by Corporate HR.

The Physical Programmes Department did not provide an absence dashboard for July, August and September.

Departments have been reminded that the non-compliance issues raised, during the fortnightly compliance meetings, must be presented at their monthly DMTs in the format of the agreed absence dashboard.

**3.5 Health and Wellbeing Strategy and Initiatives:**

Consultation on the Health and Wellbeing Strategy and Action Plan is ongoing with the Joint Negotiation and Consultative Committee (JNCC). While the Strategy is still being developed, we continued to deliver a programme of health and wellbeing during the quarter.

The summer months allowed the promotion of the Active Challenge initiatives including Cycle to Work Day on 3rd August and a Men into Cycling programme.

The Council's participation in the Active Travel Challenge was recognised by being awarded 2nd place in the 1000+ staff category at the Active Travel Awards on 21st September. In addition, the following was delivered:

- Positive Mental Health training – 11 employees attended.
- Stress Awareness for Managers training – 10 employees attended.
- Caring for Carers Webinar
- Cycle to Work Day 3 August
- 15 minute desk yoga

- **Financial Support for Working parents**
- **Vital Nutrition for Busy People**
- **Suicide Awareness Training**

It should be noted that the corporate training programme is reduced over the summer period.

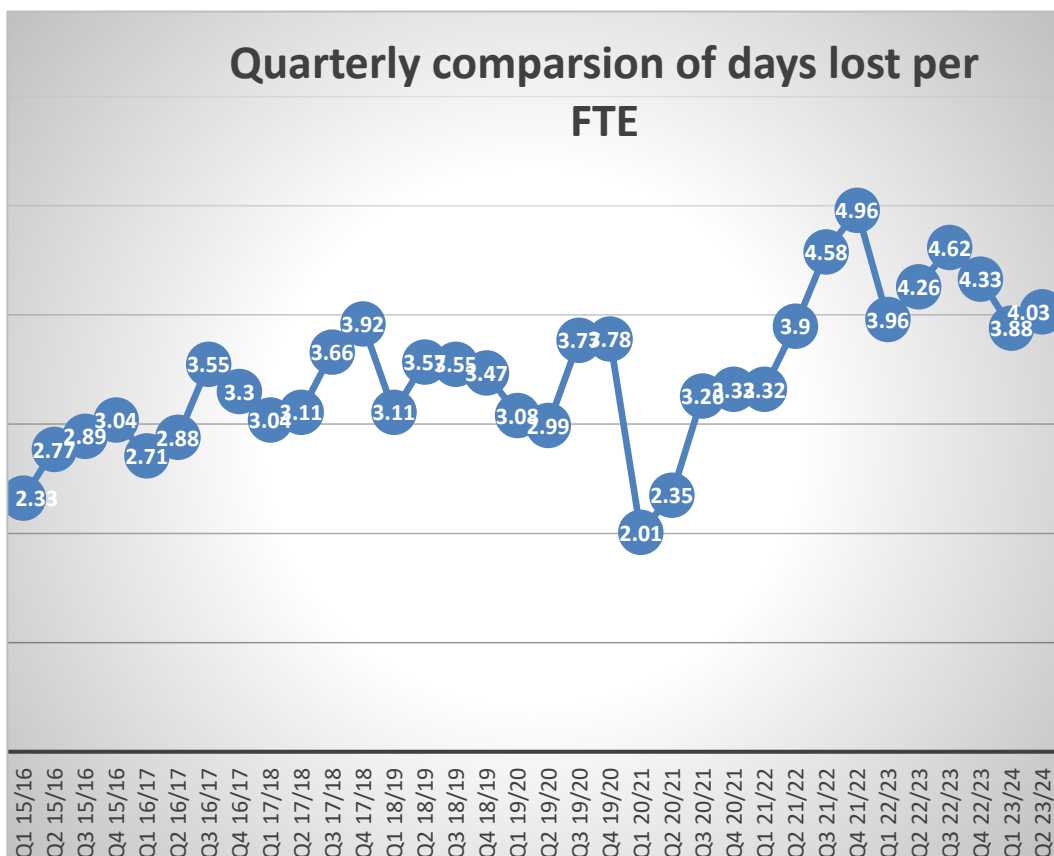
**4.0 Resource Implications**

**4.1 Directors are asked to ensure that resources are in place to ensure that adequate monitoring and review is in place at department level.**

**5.0 Equality and Good Relations Implications**

**5.1 Approximately 33.72% of absence (5648.11 days) is recorded as disability related. The use of discretion and reasonable adjustments is considered in such cases.**

**Figure 1**



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**Figure 2**

<b>Reason for Absence</b>	<b>Days lost (FTE)</b>	<b>% of absence</b>
Stress. depression, anxiety	5421.07	32.37%
Musculo-Skeletal	4207.3	25.12%
Stomach, digestive, etc	1728.71	10.32%
Infections, Covid19	812.02	4.85%
Heart, blood press, circ, etc	793.57	4.74%
Neurological, inc headaches	733.92	4.38%
Eye, ear, nose & mouth/dental	706.9	4.22%
Chest and respiratory	658.24	3.93%
Infections, inc colds & flu	649.53	3.88%
Other	553.52	3.30%
Genito-urinary, inc menstrual	370.97	2.21%
Pregnancy related	112.64	0.67%
Indust/Other	1	0.01%
<b>Total</b>	<b>16749.39</b>	

**Figure 3**

<b>Reason for discretion</b>	<b>Total days</b>	<b>% of total</b>
Disability / Underlying medical condition	501.9	22.37%
Bereavement	362.8	16.17%
Industrial Injury	299.67	13.36%
Planned surgery	249.77	11.13%
Mental Health	186.03	8.29%
Hospitalisation	162.64	7.25%
Unresolved ER Issues	138.62	6.18%
Violence at work	84.93	3.79%
Maternity	78.83	3.51%
Previous long service and clear record	72.16	3.22%
Significant personal stressor	62	2.76%
Emergency domestic responsibilities	23.92	1.07%
Covid 19	11.42	0.51%
Pregnancy related	8.75	0.39%
<b>Total days lost in quarter 2 (July to September 2023)</b>	<b>2243.4</b>	
<b>% of total days lost where discretion applied in quarter 2</b>	<b>26.15%</b>	
<b>Average days off per occurrence of discretion in quarter 2</b>	<b>21.2</b>	

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**Figure 4 Compliance issues**

<b>Department</b>	<b>Totals</b>
City and Neighbourhood Services	94
City and Organisational Strategy	3
Finance and Resources	18
Legal and Civic Services	35
Physical Programmes	27
Place and Economy	10
<b>Totals</b>	<b>187</b>

**Figure 5**

<b>Actual disability</b>	<b>Total days</b>	<b>% of total disability related absence</b>
Depression / Anxiety / Mental health conditions	1685.89	29.85%
Osteoarthritis	572.23	10.13%
Cancer	433.73	7.68%
Chronic back condition	424.26	7.51%
Arthritis	200	3.54%
Chronic gastrointestinal condition	146.96	2.60%
Chronic cardiac condition	146.42	2.59%
Stroke	142	2.51%
Diabetes	138.78	2.46%
Chronic heart condition	138.38	2.45%
Long Covid	121.35	2.15%
Brain Aneurysm	121.35	2.15%
Ulcerative Colitis	117.91	2.09%
Chronic leg condition	114.07	2.02%
Detached Retina	84	1.49%
Myofascial pain syndrome	82.5	1.46%
Rheumatoid Arthritis	80	1.42%
Chronic eye condition	79.93	1.42%
Osteoarthritis	76.76	1.36%
Chronic Genito/Urinary condition.	75.92	1.34%
Syncope	68.92	1.22%
Perianal abscess	68.92	1.22%
Fibromyalgia	68.5	1.21%



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Diverticulitis	66.96	1.19%
Graves' Disease	58	1.03%
Other*	334.37	5.92%
<b>Total</b>	<b>5648.11</b>	
Total absence end of quarter 2	16749.39	
Disability related absence in quarter 2	5648.11	
% if absence lost due to disability	33.72%	
% of disability related absence managed as LTA	70.00%	

**\*Other includes a total of 16 conditions that each individually account for less than 1% of total disability related absence.**

After discussion, the Panel noted the contents of the report and agreed that the Deputy Chief Executive/Director of Corporate Services would write to each Strategic Director stressing the need for their Departmental Improvement Plan and Absence Management Dashboard to be submitted in time and contain sufficient detail and pointing out that they would, in future, be required to provide the Panel with an explanation, in person, should these requirements not be fulfilled.

**Update on Corporate Health and Safety Performance**

(Ms. E. Eaton, Corporate Health and Safety Manager, attended in connection with this item.)

The Health and Safety Manager reminded the Panel that it was responsible for overseeing the Council's risk, control and governance arrangements for health and safety. In undertaking this function, the Panel provided independent scrutiny of the Council's health and safety performance, with reports being presented to it on a quarterly basis.

Accordingly, she submitted for the Panel's consideration a report on corporate health and safety performance and activities for the quarter ending on 30th September, 2023.

She provided, on a Departmental basis, information on the implementation of actions associated with the key performance indicators of health and safety and fire safety and pointed out that, at a corporate level, compliance rates had been 62% and 75% respectively. Information was provided also on outstanding high priority health, safety and fire actions, outstanding health and safety actions and outstanding fire safety actions.

In terms of accident/incident reporting, there had, in that quarter, been 31 employee accidents, 4 non-employee accidents, 11 RIDDOR accidents and 23 incidents of work-related violence.

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She concluded by providing details of the information which had been forwarded to the Health and Safety Executive Northern Ireland in response to enquiries/correspondence.

After discussion, the Panel noted the corporate health and safety performance and activities for the quarter ending on 30th September, 2023 and agreed that there was a need to monitor incidents of work-related violence, given the marked rise on the previous quarter and to address the significant number of health and safety actions (including manual handling actions) and fire safety actions which had still to be implemented.

**Report to those charged with Governance 2022/23**

The Director of Finance submitted for the Panel's consideration the following report:

**“1.0 Purpose of Report/ Summary of Main Issues**

**The Local Government Auditor has issued her Report To Those Charged With Governance for 2022/23. This report summarises any system/control issues arising during the Northern Ireland Audit Office's (NIAO) 2022/23 audit and includes recommendations for management action.**

**The purpose of this report is to appraise the Audit and Risk Panel of any issues raised in the Local Government Auditor's Report for 2022/23 21 in relation to the Accounts of Belfast City Council.**

**2.0 Recommendation**

**The Audit and Risk Panel is requested to note the Report to those charged with Governance Audit results for 2022/23.**

**3.0 Main Report**

**Key Issues**

**3.1 The Local Government Auditor has certified the 2022-23 statements for Belfast City Council with an unqualified opinion. The Auditor had identified in the Audit Strategy for 2022-23, the risk of fraud in revenue recognition and management override of controls as having an impact on the audit approach.**

**3.2 During audit fieldwork, no significant issues were identified in these areas.**

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- 3.3 The Local Government Auditor has identified four areas where she has made prioritised recommendations. The NIAO definition of the priority levels are:**
- i. significant issues for the attention of senior management which may have the potential to result in material weaknesses in internal control,**
  - ii. important issues to be addressed by management in their areas of responsibility, and**
  - iii. issues of a more minor nature which represents best practice.**
- 3.4 In summarising the report there are:**
- 0 priority 1 area,**
  - 0 priority 2 area, and**
  - 4 priority 3 areas**
- 3.5 The 4 priority 3 areas are:**
- 1. Creditors - recommend that the council updates its procedures for identifying and reviewing its year-end creditors;**
  - 2. Discounting of legal claims - recommend that the Council ensure that the discount rates applied to legal claims are reviewed on a periodic basis, and that the outcomes of any such reviews are supported appropriate documentary evidence to detail how discount rates have been calculated;**
  - 3. Depreciation method for Infrastructure Assets - the Council is in the process of implementing a programme of certified maintenance inspections for this asset. This would provide Council with information that would enhance the accuracy of the valuation of this asset; and**
  - 4. Agency Costs – Recommend that the Council should ensure arrangements are in place to measure and ensure continuing the value for money for use of agency Staff**
- 3.6 A detailed response to the management letter has been circulated, identifying timescales. In accordance with the process adopted in previous years, management will monitor the progress made in implementing recommendations and will report back to the Audit Assurance Board and Audit and Risk Panel on the progress.**

**Financial and Resource Implications**

None

**Equality or Good Relations Implications / Rural Needs Assessment**

None.”

The Panel noted the Report for those charged with Governance for 2022/23.

**Northern Ireland Audit Office - Annual Audit Letter 2022/23**

The Director of Finance submitted for the Panel’s consideration the following report:

**“1.0 Purpose of Report/Summary of Main Issues**

**1.1 As an independent auditor of the Council, the Local Government Auditor seeks to examine that the Council has managed its affairs having regard to a combination of economy, efficiency and effectiveness and that public money is properly spent or in the case of income properly accounted for. The Annual Audit Letter is issued under Regulation 17 of the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015. The Regulations require the Council to publish this Annual Audit Letter as soon as reasonably possible.**

**2.0 Recommendation**

The Panel is asked to note the comments and review the Annual Audit Letter.

**3.0 Main Report**

**1. Financial Statements**

The Local Government Auditor has noted no financial adjustment to the draft accounts as a result of her audit work. The accounts for the 2022/23 year were given an unqualified opinion.

**2. Proper Arrangements**

The Local Government Auditor is required to satisfy herself that proper arrangements have been made

for securing economy, efficiency and effectiveness in the use of resources.

The Local Government Auditor has confirmed that she is satisfied that the council has proper arrangements in place.

**3. Annual Governance Statement**

The Local Government Auditor has indicated that the Annual Governance Statement reflects compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2022-23, it also complies with proper practices as specified by the Department for Communities, and it is not misleading or inconsistent with other information from the audit.

**4. Absenteeism**

The annual rate of absenteeism has shown an increase of 0.74 days from 2021/22. Covid related absences had a significant impact in 2021/22 A total of 558 employees were recorded as absent due to COVID in 2022-2023. COVID related absence accounted for 1.78 days per FTE, this equated to over 10 per cent of the Council's total absence.

Average number of days sickness absence per full time employee						
2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
12.44	13.72	13.71	13.58	10.86	16.33	17.09

The robust, fair and consistent management of attendance continues to be a key priority for Belfast City Council.

**5. Performance Improvement**

The Local Government Auditor's Annual Improvement Report for 2022-23 was published on 31 March 2023 and concludes that Council met its statutory duties in relation to publication of the 2021-22 self-assessment report and 2022-23 Annual Improvement Plan. Given the impact of the pandemic on council services, however, she was unable to conclude on an assessment of whether the council was likely to meet their performance improvement

responsibilities under legislation for the 2022-23 year.

**6. Outlook**

The Local Government Auditor has highlighted the current cost of living crisis and high inflation rates have had a significant impact on council finances and has indicated the Council should continue to carefully consider the impact of rising prices on budgets, and closely monitor and forecast future costs and affordability.

**Financial and Resource Implications**

None

**Equality or Good relations/Implications/Rural Needs Assessment**

None.”

The Panel noted the Annual Audit Letter for 2022/23.

**Update on Corporate Risk Management**

The Head of Audit, Governance and Risk Services submitted for the Panel's consideration a report on the corporate risk dashboard, which summarised the key updates from the risk reviews for the quarter ending 30th September, 2023. The report provided also an update on compliance with the Risk Strategy, based on assurance statements completed by senior management for the quarter and on business continuity management arrangements.

After discussion, the Panel:

- i. noted the corporate risk management dashboard for the quarter ending on 30th September, 2023 and adopted the recommendation to replace the current wording of the corporate risks on Climate and Data with the following: ***“Fail to develop a Council climate action plan for the changes arising from climate change and to resource and implement that plan”*** and ***“Without a strategic approach to the utilisation of data at both a city and organisational level, we will be limited in our ability to design and deliver innovative solutions to city challenges.”***;
- ii. agreed that the Strategic Directors be reminded of the importance of implementing corporate risk actions in a

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timely manner, particularly in light of the recently revised implementation dates and that progress towards implementation would be monitored on a quarterly basis by the Panel, which may request them to attend a meeting in relation to actions which had not been implemented;

- iii. noted the assurances from senior management regarding compliance with the Risk Strategy, based on the assurance statements for the quarter-ending on 30th September 2023;
- iv. noted the progress being made to re-establish formal Departmental risk management arrangements; and
- v. noted the current position on the review and update of business continuity plans for the critical services and agreed that critical services be asked to focus their Business Continuity Management exercise on a cyber-attack scenario.

**Audit, Governance and Risk Services Progress Report**

The Audit, Governance and Risk Services Manager drew the Panel's attention to a report providing an update on the progress which had been made on the Service's audit and related activities during the period from September to November, 2023.

He summarised the outcome of the five assignments which had been finalised during that period, namely, Police and Community Safety Partnerships, Belfast Waterfront and Ulster Hall Ltd. – Risk Management, Sales and Marketing and Performance, the Social Value Procurement Policy and internal audits of the management of the corporate risks for the Customer Focus Programme and Preparing for Climate Change (Council Level). In terms of progress against delivery of the 2023/24 audit plan, 53% of planned activity was underway or had been completed.

He went on to point out that the assurance and advisory work on key corporate systems and programmes which had been undertaken during the period related primarily to the new accounting system and provided an update on the status of those audits which were in progress.

The Audit, Governance and Risk Services Manager then informed the Panel that the investigation into matches arising from the 2022/23 National Fraud Initiative exercise was nearing completion and Audit, Governance and Risk Services was liaising with Departments on some administration issues relating to declarations of interest. A more detailed report on the outcome of that exercise would, he pointed out, be presented later in the meeting.

He concluded by making reference to the advice and consultancy services which the Service had provided to management and to the recent publications which had been reviewed and notified to management.

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The Panel noted the information which had been provided.

**Update on National Fraud Initiative**

The Audit, Governance and Risk Services Manager submitted for the Panel's consideration the following report:

**“1.0 Purpose of Report/Summary of Main Issues**

**1.1 The Assurance Board / Audit and Risk Panel's terms of reference include provision for consideration of summary reports from the Head of Audit, Governance and Risk Services on the Service's activity. This report addresses these requirements.**

**2.0 Recommendation**

**2.1 The Audit and Risk Panel is asked to note the progress on the investigation of matches arising from the council's participation in the current National Fraud Initiative exercise.**

**3.1 National Fraud Initiative**

**3.2 A key element of the Council's counter-fraud arrangements is our participation in the National Fraud Initiative (NFI). The NFI is essentially a data matching exercise that involves comparing sets of data against other records held by the same or another body, allowing potentially fraudulent or erroneous payments to be identified, reviewed and, where necessary, investigated. Council data was uploaded in October 2022 and included Creditor data for the period 1 October 2019 – 30 September 2022 and Payroll data for the period 1 April 2022 – 30 September 2022, matches were received in February 2023.**

**3.3 Matches relating to 22/23 exercise have now been investigated and a summary of the outcome is as follows:**

- **Payroll Reports**

**There were 38 matches across 4 reports. Of these 26 have been reviewed and closed with no issue. The remaining 12 matches have been referred to the relevant departments to ensure that adequate conflict of interest declarations have been made. Departments have been asked to confirm to AGRS that the potential conflicts have been**



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managed and the forms completed where appropriate, by the end of November 2023.

- **Creditor Standing Data Reports**

There were 365 matches in 4 reports. All matches not previously reviewed in prior year exercises were reviewed by CTU to identify if matches were valid, such as different suppliers at the same address or if they required cleansing from the SAP system. This review will identify any duplicate accounts that should be cleansed from the system. CTU intend to complete this as part of migration to the new accounting system, currently planned for April 2024.

- **Creditors Transactions Report**

There were 1,041 matches in 6 reports. Two of these reports included a further 38 matches that were not reinvestigated this time because they appeared in the 2020 exercise and were closed without issue.

3.4 Of the matches reviewed, four duplicates were identified, totalling £17,250 and the majority of these monies have been recovered.

3.5 We have provided details of these duplicates to Finance and have recommended that they review the root cause of these duplicates and determine whether any action is necessary to prevent reoccurrence.

3.6 Audit, Governance and Risk Services also carried out sample checking on the investigation of the creditor matches by the Central Transactions Unit to provide assurance over the results.

- **Procurement Reports**

There were 109 matches in 2 reports. Of these 95 matches have been reviewed and closed with no issue. The remaining 14 matches have been referred to the relevant departments to ensure that adequate conflict of interest declarations have been completed. Departments have been asked to confirm to AGRS that the potential conflicts have been managed and the forms completed where appropriate, by the end of November 2023.”

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After discussion, during which the Audit, Governance and Risk Services Manager confirmed that the sharing of data by the Council was undertaken in strict accordance with the General Data Protection Regulation, the Panel noted the contents of the report.

**Update on Performance Improvement**

(Mr. G. Dickson, Strategic Planning and Policy Manager, attended in connection with this item.)

The Panel considered the following report:

**“1.0 Purpose of Report/Summary of main Issues**

**1.1 To provide the Audit and Risk Panel with a mid-year update on progress made against activities contributing to the Improvement Objectives contained within our 2023-24 Improvement Plan. (Quarter 2 update).**

**2.0 Recommendation**

**2.1 The Panel is asked to note the Quarter 2 (mid-year) status update on the 2023-24 Improvement Plan which has been circulated.**

**Note: the report was compiled in consultation with officers from across departments and presented to the Corporate Management Team on 22nd November.**

**3.0 Main Report**

**Background**

**3.1 Part 12 of the Local Government (NI) Act requires councils to agree improvement objectives on an annual basis and publish these in the form of an Improvement Plan. In August 2023, Members agreed the Improvement Plan 2023-24, which contains our commitment to securing continuous improvement as well as delivery of five improvement objectives. The Act also requires us to monitor and report on progress in an annual assessment of performance. Our 2022-23 year-end performance assessment report which was submitted to the September meeting of the Audit and Risk Panel. This assessment was later published [online](#) ahead of the September 30th deadline as required by legislation.**

**Improvement Plan 2023-24**

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- 3.2 In August, the SP and R Committee approved the Improvement Plan for 20223-24. It was then published on the council website as required by legislation. (Note: the plan must normally be published by 30 June, but with this year’s local government elections the statutory deadline was extended to 30 September.**
- 3.3 The Improvement plan does not include everything that council plans to do that year, but instead focuses on a smaller set of key improvement priorities, as informed by residents, and evidenced by need. The Plan for 20223-24 includes the following improvement objectives:**

<b>Our services and facilities</b>
<b>Maintain and where appropriate improve resident satisfaction with the council and the services and facilities that we provide.</b>
<b>Our communities</b>
Improve our local areas and enhance how we engage and support residents so everyone can enjoy good quality of life.
<b>Our economy</b>
Help small businesses, including social enterprises and co-operatives, to develop and grow, and by doing so, help create opportunities for local jobs and employment.
<b>Our environment</b>
Help tackle climate change, protect our environment, and improve the sustainability of Belfast.
<b>Our city</b>
Revitalise our city and help it to innovate in an inclusive and sustainable way.

- 3.4 We monitor progress against our improvement objectives, and as part of our approach to continuous improvement, bring quarterly progress reports to CMT and Audit and Risk Panel. The draft mid-year report on progress made against activities contributing to the Improvement Objectives contained within our 2023-24 Improvement Plan has been circulated. It sets out the key milestones and provides a summary of activity under each objective. The report also includes the most up to date position in relation to the performance indicators included within the plan.**

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- 3.5** Progress against all the objectives is in the most part on target with only a few milestones that have been slightly delayed and ragged amber, only one action has been ragged red. Explanations for the delays are contained within the mid-year report. A further report on progress will be presented to the Panel at the end of quarter 3.
- 3.6** The Board should note that the Guidance accompanying the legislation advises that what we learn about our performance in the quarterly update reports and the NIAO assessment, should be used to help inform the content of our next improvement plan and ongoing improvement activity. It should also form the basis of our annual *Year-End Performance Assessment Report* which must be made available to the Local Government Auditor by 30th September each year.

**Arrangements for Performance Improvement 2022-23**

- 3.7** The 2022-2023 audit and assessment of council's Improvement activity has been undertaken by the NIAO. Their final report will be available by mid-December 2023. This will be presented to the Audit and Risk Panel in March.

**4.0** **Financial and Resource Implications**

- 4.1** The Council is charged an audit fee, which is calculated by the NIAO based on the time spent on Belfast's audit. We will be advised of this charge in due course.

**5.0** **Equality or Good Relations Implications / Rural Needs Assessment**

- 5.1** There are no equality or good relations implications associated with this report."

After discussion, during which the Strategic Planning and Policy Manager outlined the work which was underway to increase engagement with residents across all Council strategies and the Audit Director confirmed that the annual Section 95 Audit and Assessment Report for the Council would be presented to the next meeting, the Panel noted the update on performance improvement for Quarter 2, 2023/24.

**Schedule of Meetings 2024**

The Panel approved the following schedule of meetings for 2024, with a commencement time of 12.30 p.m.:

- Tuesday, 5th March;

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- Tuesday, 4th June;
- Tuesday, 10th September; and
- Tuesday, 3rd December.

**Date of Next Meeting**

The Panel noted that its next meeting would be held at 12.30 p.m. on Tuesday, 5th March.

**Training for Audit and Risk Panel**

It was noted that Audit, Governance and Risk Services was planning to hold a training session for the Audit and Risk Panel in January and that potential dates would be circulated.

Chairperson