



<b>Subject:</b>	Audit and Risk Panel Report and Minutes of Meeting of 5 March 2024
<b>Date:</b>	22 March 2024
<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

**Restricted Reports**

Is this report restricted? Yes  No

Please indicate the description, as listed in Schedule 6, of the exempt information by virtue of which the council has deemed this report restricted.

Insert number

1. Information relating to any individual
2. Information likely to reveal the identity of an individual
3. Information relating to the financial or business affairs of any particular person (including the council holding that information)
4. Information in connection with any labour relations matter
5. Information in relation to which a claim to legal professional privilege could be maintained
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
7. Information on any action in relation to the prevention, investigation or prosecution of crime

If Yes, when will the report become unrestricted?

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

**Call-in**

Is the decision eligible for Call-in? Yes  No

1.0	Purpose of Report/Summary of Main Issues
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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 2024 meeting and present the minutes of the last meeting of the Panel for approval.
<b>2.0</b>	<b>Recommendation</b>
2.1	That Strategic Policy and Resources Committee notes the key issues arising at the meeting and approves the minutes of the Audit & Risk Panel of 5 March 2024 at appendix A.
<b>3.0</b>	<b>Main Report</b>
	<p><b>Key Issues</b></p> <p><u>Key reports</u></p>
3.1	The Panel noted the <b>progress being made against the annual internal audit plan</b> and received summaries of the <b>recently completed internal audits</b> of Payroll Data Analytics, Leisure Management Contract (GLL), Resilience Strategy and Cyber Security – Computer Use Policy. The audit of the Resilience Strategy received an assurance opinion of major improvement required, and the Panel requested an update from management for their next meeting. The Panel also noted the broad range of advisory work undertaken.
3.2	The Panel considered the <b>corporate risk dashboard</b> which provided an analysis and update on the progress being made to manage the 24 risks that are considered to present the greatest threat to the delivery of corporate priorities and / or compliance with key statutory requirements. These corporate risks are being considered in the development of the new corporate plan for 2024 – 28. As management have re-set the target implementation dates for all of the corporate risk actions, <b>the Panel requested that Strategic Directors are reminded once again of the importance of implementing corporate risk actions in a timely way and</b> that progress towards implementation will be monitored quarterly by the Panel.
3.3	The Panel agreed the <b>Audit Strategy &amp; Plan for 24/25</b> 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.
3.4	The Panel noted the <b>quarterly assurances provided by Directors</b> regarding compliance with risk management and internal control processes. Formal departmental risk management processes are to be re-introduced from 1 April 2024.
3.5	The Panel noted the work that was underway to exercise, review and update <b>business continuity management (BCM) plans</b> for the critical services by the year-end. Each critical service has been asked to focus their BCM exercise on a cyber-attack scenario; to review whether their BCM plans have sufficiently documented the learning from the pandemic response and; to review winter preparedness arrangements.
3.6	The Panel received <b>quarter 3 reports on corporate health and safety and absence management</b> .
3.7	Regarding health and safety <b>the Panel expressed concern at the delays in implementing some actions</b> . Regarding the actions that have been open for over a year, the Panel requested additional information for their next meeting on the revised target dates for implementing these actions and the officers responsible for implementation.
3.8	Regarding absence management <b>the Panel pointed out that Strategic Directors have been reminded about the requirement to have Departmental Improvement Plans and</b>

	<p><b>Absence Management Dashboard</b>; and that they may be requested to attend the Panel in relation to these matters.</p>
3.9	<p>Following the training session for the Audit and Risk Panel on 30 January 2024, the Panel agreed the <b>assessments of the Panel against CIPFA best practice</b>, with no improvement actions arising.</p> <p><u>Northern Ireland Audit Office (NIAO)</u></p>
3.10	<p>The Panel received an update on the key messages contained in the <b>Local Government Auditors Report 2023</b>, which sets out their observations on financial performance, governance issues and challenges and opportunities facing councils in NI, based on audits relating to 2020-21 and 2021-22.</p>
3.11	<p>The Panel received the <b>Performance Improvement Audit and Assessment Report 2023-24</b>, in which the LGA has provided an unqualified audit opinion regarding how the Council has discharged its performance improvement and reporting duties. In terms of the improvement assessment the LGA has provided an opinion, that the Council is unlikely to discharge its duties in respect of Part 12 of the Act during 2023-24 as it has not been able to demonstrate a track record of improvement.</p>
3.12	<p>The LGA report sets out how management have highlighted that the objectives and measures set within the performance plan do not fully capture the scale and scope of the work that the Council undertook during 2022-23, or of the quantifiable improvements in performance that the Council considers it made across this wider programme of activities.</p>
3.13	<p>The Panel also heard how the LGA now considers it appropriate to consider the overall effectiveness of Part 12 of the Local Government Act and the NIAO's intention to work with councils and the Department to take this forward.</p>
3.14	<p>The Panel received an update report from management on the next steps for the indicators used in the Performance Improvement Plan 2023-24, which will be brought to Strategic Policy and Resources Committee for agreement and the Panel underlined the importance of a continuing focus on outcomes.</p>
3.15	<p><b><u>Financial and Resource Implications</u></b> None.</p> <p><b><u>Equality or Good Relations Implications/Rural Needs Assessment</u></b></p>
3.16	<p>None known at this time.</p>
<b>4.0</b>	<p><b>Appendices - Documents Attached</b></p>
	<p>Appendix A - Minutes of Audit &amp; Risk Panel 5 March 2024</p>