

Audit and Risk Panel

Tuesday, 2nd December, 2025

MEETING OF AUDIT AND RISK PANEL

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

In attendance: Ms. S. McNicholl, Deputy Chief Executive/Strategic Director
of Corp 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;
Ms. E. Eaton, Corporate Health and Safety Manager;
Ms. H. Lyons, Corporate Finance Manager;
Ms. J. Graffin, Principal Auditor; and
Ms. C. Donnelly, Committee Services Officer.

Also attended: Mr. P. Barr, Northern Ireland Audit Office.

Apologies

No apologies were reported.

Minutes

The minutes of the meeting of 9th September, 2025, were approved by the Panel.

Declarations of Interest

No declarations of interest were reported.

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Absence Rates Q/E September 2025

The Director of Human Resources provided the Panel with an overview of the following report:

“1.0 Purpose of Report or Summary of Main Issues

- 1.1** The purpose of this report is to inform the Audit Panel of the Council's performance in managing absence at the end of quarter two, April to September 2025.

2.0 Recommendations

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

3.0 Main report

3.1 Key corporate indicators:

At the end of quarter two:

- The Council's average sickness absence rate stands at 7.60 days, an increase of 0.57 days compared to absence for the same period last year (7.03 days).
- A total of 17232.86 working days were lost due to sickness absence. This accounted for 6.76% of the total working days available.
- The table below provides a summary of how departments performed against the target. Two departments did not meet the corporate target of 7.29 days for quarter two.

End of year target	14.58					
Q2 target	7.29					
Department	Total days lost (FTE)	Number of Employees (FTE)	Actual absence per FTE	Variance	% of workforce	% of absence
City and Neighbourhood Services	12089.45	1302.6	9.28	1.99	57.46%	70.15%
City and Organisational Strategy	445.36	97.06	4.59	-2.70	4.28%	2.58%
Corporate Services	389.42	132.09	2.95	-4.34	5.83%	2.26%
External Affairs, Marketing and Comms	41	26.08	1.57	-5.72	1.15%	0.24%
Finance	44.62	46.95	0.95	-6.34	2.07%	0.26%
Human Resources	20.63	34.38	0.60	-6.69	1.52%	0.12%
Legal and Civic Services	1123.65	164.59	6.83	-0.46	7.26%	6.52%
Place and Economy	2194.38	349.2	6.28	-1.01	15.40%	12.73%
Property and Projects	884.35	114.08	7.75	0.46	5.03%	5.13%
Totals	17232.86	2267.03	7.60	0.31		

3.2 Additional Absence information:

- There was a slight increase in the number of staff with no absence this year (62.40%), compared to last year (61.66%).
- There has been a significant increase of 1278.31 days in absence classified as long term (20+ days) this year (12287.12 days) compared to the same time last year (11008.81 days).
- The number of days lost per FTE decreased in quarter two (3.79 days) when compared to quarter one (3.81 days), see figure 1.
- Depression/anxiety/stress (36.61% of total days lost) and Musculo-skeletal (26.33% of total days lost) continue to be the top two reasons for absence. Refer to figure 2 for further information.
- From 1 July to 30 September 2025, 641 employees (750 spells) were off due to sickness absence (accounting for 8615.48 days). Of the cases where the use of discretion was recorded, it was applied to 123 employees (19.2%) and their absence accounted for 2810.29 days (approximately 32.6% of the total absence for quarter two).
- Issues were identified in how absences were being managed in 250 cases. These were discussed in detail with departments during quarter two. Refer to figure 4 for further information.
- Approximately 12.6% of absence (2176.74 days) is recorded as disability related. Approximately two thirds (66%) of disability related absence were managed as long term. Employees who reported absence with Depression / Anxiety / Mental Health (42.68%) accounted for over one third of all disability related absence. Refer to figure 5 for further information.
- 18 employees met the trigger for a Stage4/FAH in quarter two.
 - Two employees resigned prior to their absence hearing.
 - Discretion was applied to 12 of these cases not to progress to a Stage 4/FAH.
 - Three employees were off due to cancer / treatment.
 - One employee was off due to an industrial injury.
 - One employee was off due to significant personal stressors.
 - Four employees returned to work at month seven.

- Two employee's required additional medical information.
- One employee did not progress due to their absence being disability related.
- One employee progressed to a final stage meeting however they were afforded a final opportunity to improve their attendance.
- Three employees met the trigger in late September and case reviews are currently being arranged.

Departmental improvement plans and Absence reporting to DMT:

- 3.4 CHR has reviewed all of the departmental improvement plans for quarter two. All departments provided a progress report for quarter two. In general, meaningful information and updates were provided by the departments.

All of the departments returned absence dashboards for July, August and September.

Health and Wellbeing Strategy and initiatives:

- 3.5 CHR continue to focus on delivering the actions as set out in the Health & Wellbeing Strategy.

Between 1 July – 30 September 2025, the H&WB programme delivered 16 events attended by 303 staff.

CHR was supported by the Internal Communications team to help promote and increase awareness to all staff including those at frontline locations. A quarterly Wellbeing and Development email is sent to all staff directly and a 'Wellbeing Wednesday' Interlink article promotes topics and events each week, which are also displayed on 'big screens' across various council locations. Activities are also promoted via a team of Wellbeing Champions. The programme and wellbeing hub 'Staywell' is also promoted via posters on staff noticeboards. Activities included:

- Positive Mental Health training
- Stress Awareness for Managers
- Cancer Focus Keeping Well Van - Dunbar Link
- Money Helper Pension Webinar
- Dementia Awareness
- Suicide Awareness & Prevention - Duncrue
- Managing your Inner Critic
- Mental Health Awareness
- 15 Minute Desk Yoga
- Pension Awareness

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- Pension Scheme Benefits
- 3 Stop Smoking Awareness Events
- Healthier You - Eat Well Work Well, Nutrition for Busy People and other webinars with a focus on musculoskeletal issues.

The Stop Smoking Awareness event supported by Cancer Focus had ten people sign up to a 12 week stop smoking programme. Cancer Focus promoted the initiative with attendance at three stands at various sites - Alexander Park Avenue, Agnes Street and Prince Regent Road as part of their Stoptober event.

Pension awareness week was used to promote webinars through NILGOSC for staff and were well attended. Promotion of different wellbeing themes such as World Heart Day, World Suicide Prevention Day and World Alzheimer's Month were used to specifically promote certain events.

CHR will continue to focus on addiction support and mental health in quarter three and promote Belfast Leading the Way and Active Travel events as we continue to work with Sustrans and partners to introduce active travel initiatives.

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 12.6% of absence (2176.74 days) is recorded as disability related and 66.09% of disability related absence was managed as long term."

Figure 1:

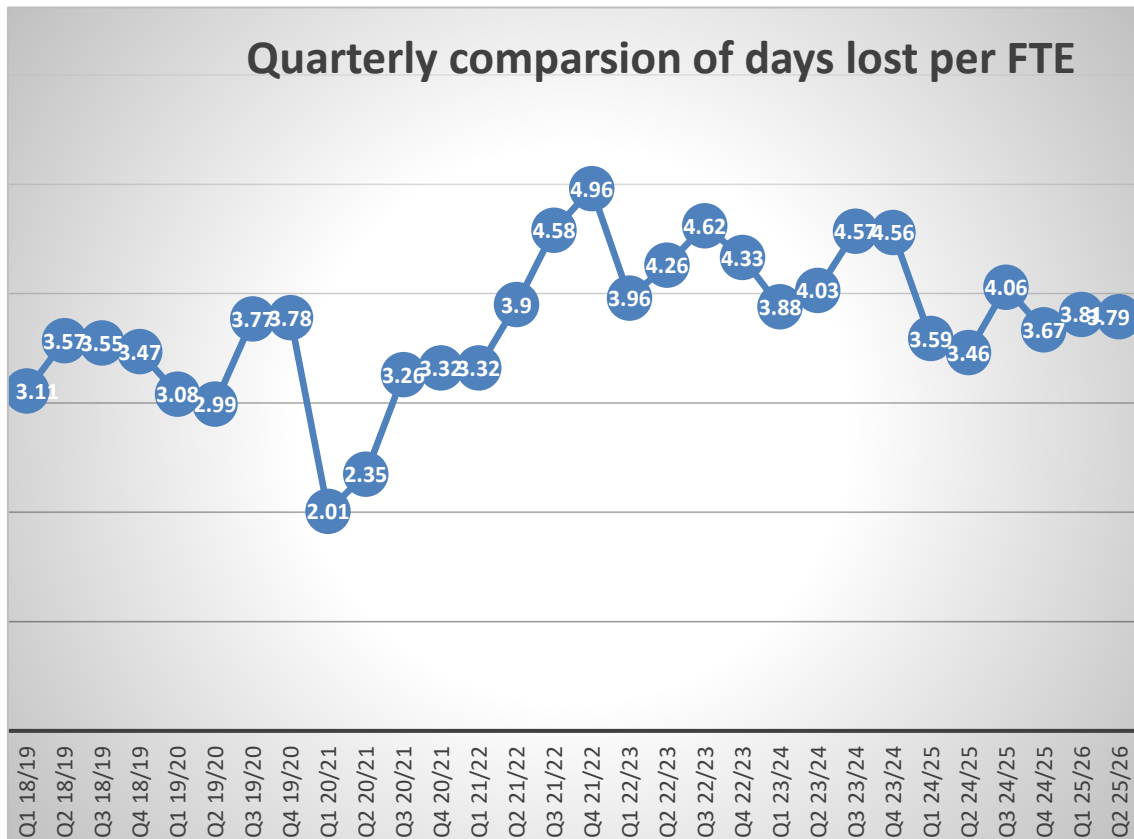


Figure 2:

Reason for Absence	Total Days	% of total days
Stress, depression, anxiety	6309.46	36.61%
Musculo-skeletal	4536.97	26.33%
Stomach, digestive, etc	1667.61	9.68%
Infections, inc colds & flu	1126.26	6.54%
Neurological, inc headaches	677.55	3.93%
Heart, blood press, circ, etc	673.51	3.91%
Other	592.34	3.44%
Chest and respiratory	566.55	3.29%
Genito-urinary, inc menstrual	461.12	2.68%
Eye, ear, nose & mouth/dental	437.34	2.54%
Infections, Covid19	143.28	0.83%
Pregnancy related	40.87	0.24%
Totals	17232.86	

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Figure 3:

Reason for Discretion	Total Days	% of total
Mental Health	634.19	22.57%
Underlying medical condition/disability	625.68	22.26%
Hospitalisation	245.90	8.75%
Bereavement	241.05	8.58%
Industrial Injury	203.86	7.25%
Unresolved ER Issue	193.97	6.90%
Planned surgery and recovery	179.37	6.38%
Emergency domestic responsibilities	147.02	5.23%
Previous long service and clear record	88.24	3.14%
RTC	74.06	2.64%
Deferred pending OH	69.13	2.46%
Violence at work	42.03	1.50%
Maternity	27.87	0.99%
Personal stressors	26.00	0.93%
Infectious disease	8.92	0.32%
Persistent absence; after a period of long-term absence where an underlying condition has been identified	3.00	0.11%
Total	2810.29	
total days lost in Q2	8615.48	
% of total days lost where discretion applied in Q2	32.62%	
average days off per occurrence in Q2	22.85	

Figure 4:

Department	Total
City and Neighbourhood Services	144
City and Organisational Strategy	9
Corporate Services	11
External Affairs Comms & Marketing	0
Human Resources	0
Finance	0
Legal and Civic Services	26
Place and Economy	38
Property and Projects	22

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Totals	250
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Figure 5:

Actual disability	Total days	% of total disability related absence
Depression / Anxiety / Mental health conditions	929.11	42.68%
Fibromyalgia	265.00	12.17%
Cancer	148.78	6.83%
Chronic heart condition	117.87	5.41%
PTSD	100.00	4.59%
Heart attack	93.00	4.27%
Polymyalgia Rheumatica	85.00	3.90%
Parkinsons	82.77	3.80%
Chronic back condition	67.84	3.12%
Chronic hip condition	56.96	2.62%
Osteoarthritis	54.68	2.51%
Chronic neurological condition	38.00	1.75%
Chronic respiratory condition	35.81	1.65%
Other*	101.92	4.68%
Total disability related absence in Q2	2176.74	
Total absence end of quarter two	17232.86	
% If absence lost due to disability	12.63%	
% of disability related absence managed as LTA	66.09%	

In response to a question from a Member with regards to concern around stress, depression and anxiety related absences, the Director of HR outlined the mitigations in place to address stress related absence and stated that she would aim to provide a breakdown of stress, depression and anxiety related absences, in so far as if the absences were work related or personal in addition to available benchmarking information, to the next meeting of the Panel.

The Panel noted the report.

Corporate Health and Safety Performance Report

The Corporate Health and Safety Manager provided the Panel with and update on the corporate health and safety performance and activities for the quarter ending 30th September, 2025.

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She outlined the progress against the following health and safety key performance indicators for the quarter:

- Agreed Health and Safety and fire safety recommendations implemented;
- Health and Safety service requests responded to within five days;
- Fire risk assessment inspections;
- Number of RIDDOR accidents; and
- Number of workplace accidents.

She provided the Panel with an overview of employee and non-employee accidents/incidents which had been reported during quarter two and a three-year trend analysis.

The Corporate Health and Safety Manager reported that there had been six enquiries received from the Health and Safety Executive Northern Ireland (HSENI) and she outlined the correspondence and the actions which had been undertaken in response.

The Panel commended the improvement in implementation rates and noted the report.

**Northern Ireland Audit Office –
Report to Those Charged with Governance**

The Chairperson welcomed Mr. P. Barr, Northern Ireland Audit Office (NIAO), to the meeting.

Mr. Barr explained that there were no outstanding issues and NIAO was in a position whereby the report could be finalised within two weeks.

In response to a question from a Member, the Director of Finance stated that the meeting dates of the Panel in 2026 would be considerate of the timeline for the Report to Those Charged with Governance.

The Panel noted the update.

**Bank Reconciliations - NIAO request for disclosure
in Annual Governance Statement**

The Corporate Finance Manager explained that, following the implementation of the new finance system, several issues had arisen around the clearing of unreconciled items on the Council's bank reconciliations for 2024/25. Subsequently, the NIAO had requested a reperformance of those bank reconciliations to clear and match unreconciled items in 2024/25.

She stated that the income team had worked across Council departments to clear unmatched items in the bank reconciliation and ensured that income was recognised in the bank balance in 2024/25 accounts.

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She outlined the following actions which had been taken to address the bank reconciliation issue:

- Configuration of bank rules had been addressed to ensure automatic clearing had been implemented to reduce the volume of uncleared items;
- Teams were being trained in the new system to ensure correct reconciliation codes and coding to allow transactions to be matched and cleared;
- Regular meetings with Digital Services to address any issues with interface journals; and
- Process for escalation of unallocated income queries issued to departments.

She explained that the above actions would be monitored and that a monthly bank reconciliations report would be provided to management.

The Corporate Finance Manager reported that the NIAO had suggested that the issue be included in the Annual Governance Statement for 2024/25 and she provided the Panel with the proposed wording for the statement.

The Panel noted the report and agreed with the revised wording for the Annual Governance Statement, to be agreed by the Strategic Policy and Resources Committee.

AGRS Progress Report November 2025

The Head of Audit, Governance and Risk Services and the Principal Auditor provided the Panel with an update on three assignments which had been finalised during the period from September to October, 2025 relating to: Agency; Performance Management; and the Neighbourhood Regeneration Fund.

She provided the Panel with an overview of progress against delivery of the 25/26 audit plan and pointed out that 45% of planned activity was either underway or completed.

She summarised the current work in progress that included advisory and an update on the AGRS review of the process for raising and closing health and safety actions.

The Panel received a high-level overview of fraud and raising concerns cases as well as the National Fraud Initiative.

In line with a request from the Panel's meeting in June, the Head of Audit, Governance and Risk Services provided an update on the current position regarding the matters that had given rise to the requests for deferral of the following audits

- Management of the corporate risk on Health and Safety;
- Community Services Provision; and

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- Management of the corporate risk on Bereavement Services.

She advised the Panel that the first two audits would be included in the audit plan for 26/27 and the last audit was currently in progress.

In response to a request from a Member, the Head of Human Resources agreed that an update report on agency resources would be brought back to a future meeting of the Panel.

The Panel noted the AGRS Progress Report for the period September to November 2025 and agreed to defer the internal audit of recruitment and selection and the external review of the Raising Concerns arrangements to 2026/27.

Corporate Risk Management

The Deputy Chief Executive/Strategic Director of Corporate Services provided the Panel with an overview of the Corporate Risk Dashboard summarising the key updates from the risk review for the Quarter Ending (QE) September 2025.

She provided an update on compliance with the Risk Strategy, based on the assurance statements for QE September 2025, completed by senior management and on business continuity management arrangements.

The Panel:

- Noted the corporate risk management dashboard and agreed the updates for QE September 2025;
- Noted the assurances from senior management regarding compliance with the Risk Strategy, based on the assurance statements for QE September 2025; and
- Noted the current position regarding the review and update of business continuity plans for the critical services.

Performance Improvement Q2 Update

The Director of City and Organisational Strategy provided the Panel with a mid-year progress update on the performance indicators that contribute to the performance improvement objectives of the Performance Improvement Plan 2025/26.

He reported that the year-to-date position of the Corporate Delivery Plan had been presented to the CMT Oversight Board on 12th November and that the Corporate Management Team had been addressing areas which were already at risk or behind, through their respective Departmental Management Teams.

He summarised agreed changes made by Chief Officers to the Performance Improvement Plan 2025/26 that had emerged during the reporting process and advised the Panel that a mid-year progress report would be presented to the Strategic Policy and Resources Committee via the Audit and Risk Panel minutes on 19th December, 2025.

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The Panel noted the report and approved the Quarter 2 Performance Improvement Plan 2025/26 Performance Dashboard Report.

Place and Economy - H&S / Audit Actions Update

The Strategic Director of Place and Economy explained that the end of Quarter 2 there were 51 open recommendations across the Department of Place and Economy, 33 of which had been categorised as new.

He summarised the following key updates:

- Developer Contributions - four of six open recommendations had been fully implemented, one partially implemented and one outstanding;
- Intelligent Client Function - three recommendations had been implemented and two partially implemented;
- Markets – of three recommendations, two had been fully implemented and one partially implemented.
- Planning Applications - of six open actions, two had been fully implemented and three partially implemented; and
- Building Control – 8 open recommendations that could not be closed until the new building control system was fully implemented and operational.

He explained that the Corporate Health and Safety Team had dedicated significant staff resources, supplemented by specialist external Health and Safety advice, regarding improvements at Belfast Zoo.

He informed the Panel that Audit Governance and Risk Services regularly attended Place and Economy Departmental Management Team meetings with regard to governance issues, that included audit recommendations.

The Panel noted the report.

**Assessment of Compliance with the Good Practice Guide for
Effective Audit and Risk Assurance Committees**

The Head of Audit, Governance and Risk Services provided the Panel with an overview of an initial assessment of compliance with the NIAO's Good Practice Guide for Effective Audit and Risk Assurance Committees completed on behalf of the Panel for its consideration.

She explained that the Comptroller and Auditor General had encouraged committees to complete the checklist, at least annually and that AGRS had completed an initial assessment.

She reported that eight recommendations for improvement had arisen from the assessment in relation to training for the Panel, updates to the terms of reference for the Panel and providing the Panel with information on innovation, assurance maps and risk to

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support the Panel in their role. She added that the initial assessment found the Panel to be broadly in compliance with best practice and that AGRS would arrange training for the Panel in 2026.

The Chairperson advised the Panel to contact the Head of Audit, Governance and Risk Services directly with suggestions for areas of improvement or training.

The Panel noted and agreed the recommendations to further improve its effectiveness.

Schedule of Meetings for 2026 / Programme of Business

The Head of Audit, Governance and Risk Services provided the Panel with an overview of the indicative programme of business and proposed the following meeting dates for 2026:

Proposed dates for Audit Assurance Board

- Tuesday 3rd March 2026;
- Tuesday 2nd June 2026;
- Friday 4th September 2026; and
- Tuesday 1st December 2026.

Proposed dates for Audit and Risk Panel

- Tuesday 10th March 2026;
- Tuesday 9th June 2026;
- Friday 11th September 2026; and
- Tuesday 8th December 2026.

The Panel approved the indicative programme of business for 2026 and agreed to the proposed meeting dates for 2026. The Audit and Risk Panel agreed for the Chairperson to write to the NIAO with a request for them to bear in mind the timing of the Panels meeting in September when they are scheduling their audit of BCC accounts.

Asset Management

The Director of Property and Projects provided the Panel with an update on the progress towards adopting a best-practice Strategic Asset Management approach.

She highlighted the positive steps which had been undertaken in respect of asset management and provided a summary of the following next phase of actions to ensure a strategic approach to asset management:

- Governance - the establishment of a Strategic Asset Management Group within the Council to provide a multi-disciplinary approach and provide a 'challenge' function to assets to be chaired by the Chief Executive;

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- Framework - the development of an overarching Asset Management Framework, including a Corporate Asset Management Strategy, thematic Asset Management Plans linked into the Strategy and the finalisation of asset management policies as a key workstream of the Strategic Asset Management Group;
- System – that procurement of a new Corporate Asset Management System, designed to support the implementation of a strategic asset management approach was underway; and
- Maintenance Programme- note that a programme of condition surveys and energy audits of Council assets was currently underway which would enable the development of a costed planned maintenance programme.

She explained that adopting a strategic approach would require a change in attitudes and culture towards assets within the organisation and the development and embedment would include ongoing engagement with Elected Members and officers from across the Council, and she summarised the proposed timelines for development and implementation.

The Panel noted the report.

Date of next meeting

The Panel noted that the next meeting was scheduled to take place on Tuesday 10th March, 2026.

Chairperson