



Subject:	Audit & Risk Panel Report and Minutes of Meeting of 10 March 2026
Date:	20 March 2026
Reporting Officer:	Sharon McNicholl, Deputy Chief Executive / Strategic Director of Corporate Services
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"/>
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 <input type="checkbox"/>	
<ol style="list-style-type: none">1. Information relating to any individual2. Information likely to reveal the identity of an individual3. 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 matter5. Information in relation to which a claim to legal professional privilege could be maintained6. Information showing that the council proposes to (a) to give a notice imposing restrictions on a person; or (b) to make an order or direction7. 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 <input type="checkbox"/> No <input type="checkbox"/>

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 2026 meeting and present the minutes of the last meeting of the Panel for approval.
2.0	Recommendation
2.1	That the Strategic Policy and Resources Committee notes the key issues arising at the meeting and approves the minutes of the Audit & Risk Panel of 10 March 2026 at appendix A.
3.0	Main Report
3.1	<p><u>Northern Ireland Audit Office (NIAO)</u></p> <p>The Statement of Accounts are a fundamental part of the councils overall corporate governance framework and provide assurance to Members and ratepayers on the stewardship of the council's finances and its financial position.</p>
3.2	The Panel were informed that that the audit of the accounts for the year-end 31 March 2025 by Northern Ireland Audit Office (NIAO) is completed and that the Local Government Auditor (LGA) has certified the 2024-25 statements for Belfast City Council with an unqualified opinion . The Panel considered the Report to Those Charged with Governance (which outlines the system / control issues arising from the NIAO audit) and the Annual Audit Letter.
3.3	The Panel received the Performance Improvement Audit and Assessment Report 2025-26 , 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 a positive assessment, that the Council is likely to discharge its duties in respect of Part 12 of the Act during 2025-26.
3.4	In addition, the Panel considered the key messages from the Local Government Auditors Report 2025 , which includes the key findings from their 2023/24 audit work across all 11 councils in NI and; received an update on the current position regarding the council's implementation of the recommendations in the LGA's Annual Reports for 2023, 2024 and 2025.
3.5	The Audit and Risk Panel also considered the NIAO Audit Strategy for 2025-26 .

Key reports

- 3.6 The Panel noted the **progress being made against the annual audit plan**, with the following six assignments finalised in the period December 2025 – February 2026; internal audits of Belfast Agenda, Belfast 2024, PEACEPLUS, the Corporate Risk on the Physical Investment Programme, the H&S Actions Process and the Belfast Waterfront & Ulster Hall. The Panel also received a management update report on Agency.
- 3.7 The Audit & Risk Panel received an update on the implementation of agreed audit actions following the recent **Recommendations Monitoring** exercise.
- 3.8 The Panel agreed the **Internal Audit Strategy & Plan for 26/27** 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.
- 3.9 The Panel considered the **corporate risk dashboard** which provided an analysis and update on the progress being made to manage the 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 remove eight risks from the corporate risk register and for these to be managed in departmental and / or programme risk registers. Given the scale and proximity, the Panel also agreed a new risk regarding delivery of the Fleadh.
- 3.10 The Panel noted the **quarterly assurances provided by directors** regarding the arrangements in place for the management of risk and the implementation of agreed audit actions.
- 3.11 Regarding **business continuity management**, the Panel received an update on the current position regarding the annual completion of the required tasks within the BCM policy.
- 3.12 The Panel noted the **quarter 3 reports on corporate health and safety and absence management and performance**.
- 3.13 The Panel considered the outcome of the detailed by AGRS assessment against the **Global Internal Audit Standards in the UK Public Sector**, including the non-conformances. The Panel approved the updated **Audit and Risk Panel's purpose and terms of reference statement** and the Audit Governance and Risk Services terms of reference and for them to be made publicly available on the BCC website.

	<p><u>Financial and Resource Implications</u></p> <p>None</p> <p><u>Equality or Good Relations Implications/Rural Needs Assessment</u></p> <p>None known at this time.</p>
4.0	Appendices - Documents Attached
	Appendix A - Minutes of Audit & Risk Panel 10 March 2026