STRATEGIC POLICY AND RESOURCES COMMITTEE

Belfast City Council

Subject:	Audit & Risk Panel Report and Minutes of Meeting of 11 September 2026
Date:	18 September 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** ☐ **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	☐
After Council Decision	☐
Sometime in the future	☐
Never	☐

Call-in

Is the decision eligible for Call-in? **Yes** ☒ **No** ☐

1.0	**Purpose of Report/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 September 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 11 September 2026 at appendix A.
3.0	**Main Report**
	Northern Ireland Audit Office (NIAO)
3.1	The Panel considered the **Statement of Accounts** for the Council for the year-end 31 March 2026. These 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.
3.2	The NIAO Director Manager provided the Panel with an update on their audit of the accounts which is nearing completion, including the proposal that **they will report positively on the 2025-26 financial statements with an unqualified audit opinion, without modification.**
3.3	The Panel considered the draft Report To Those Charged With Governance which summarises the key matters from the NIAO audit and contains one priority one recommendation regarding notice of public rights; one priority two recommendation regarding IT system controls; three priority three recommendations regarding financial regulations, financial instruments and related party transactions and councillor allowances and; one observation regarding overtime governance and monitoring. An action plan to address these findings will be included in the final report.
3.4	The accounts are due to be published on the council's website by the legislative deadline of 30th September 2026.
	Key reports
3.5	The Panel noted the **progress being made against the annual audit plan**, with the following three assignments finalised in the period June - August 2026; Payroll – Data Analytics; Labour Market Partnership and the Local Economic Partnership.
3.6	The Panel also received a management update report on conflicts of interest, gifts and hospitality and City and Neighbourhood audit actions.

3.7	The Panel considered the **corporate risk dashboard** which provided an analysis and update on the progress being made to manage the 15 risks that are considered to present the greatest threat to the delivery corporate priorities and / or compliance with key statutory requirements. The Panel noted the **quarterly assurances provided by directors** regarding the arrangements in place for the management of risk (including formal departmental risk management arrangements) and the implementation of agreed audit actions.
3.8	Regarding **business continuity management**, the Panel received assurance that all critical services had been reminded of the BCM policy requirements for the year 2026/27.
3.9	The Panel also received **quarter 1 reports on corporate health and safety and absence management.**
3.10	The Panel also considered the **Performance Improvement** Self-Assessment report for 2025/26
	External member to the Panel
3.11	The Panel received an update on the recruitment for the external member to the Panel, with the post due to be advertised in late September 2026. It is intended that the successful candidate will attend the Audit & Risk Panel in December.
	Financial and Resource Implications
3.12	None
	Equality or Good Relations Implications/Rural Needs Assessment
3.13	None known at this time.
4.0	**Appendices - Documents Attached**
	Appendix A - Minutes of Audit & Risk Panel 11 September 2026