



<b>Subject:</b>	Report of the Audit & Risk Panel to Strategic Policy & Resources Committee
<b>Date:</b>	16 December 2016
<b>Reporting Officer:</b>	Ronan Cregan, Director of Finance and Resources and Deputy Chief Executive
<b>Contact Officer:</b>	Andrew Harrison, Head of Audit, Governance and Risk Services (AGRS)

<b>Is this report restricted?</b>	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
<b>Is the decision eligible for Call-in?</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>

<b>1.0</b>	<b>Purpose of Report or Summary of main Issues</b>
1.1	The Audit and Risk Panel is constituted as a working group of the Strategic Policy and Resources Committee. The purpose of the Panel is to provide an independent assurance on the adequacy of the Council's risk management framework and associated control environment. The Panel also oversees the Council's financial reporting process.
1.2	The purpose of this report is to provide a brief summary to Committee of the key issues that have been considered and discussed by the Panel at its December 2016 meeting and present the detailed minutes (attached) for approval.
<b>2.0</b>	<b>Recommendations</b>
2.1	The Committee is asked to; <ul style="list-style-type: none"><li>• Approve the minutes of the Audit &amp; Risk Panel meeting of 6 December 2016 and notes the key issues arising from the meeting.</li></ul>
<b>3.0</b>	<b>Main report</b>
<b>3.1</b>	<b>Panel Governance Arrangements</b>
	Following a recent Member training session at Belfast Castle, the Panel agreed to an Improvement Action Plan, aimed at increasing the effectiveness of the operation of the

<p><b>3.2</b></p> <p><b>Internal Audit</b></p> <p><b>3.3</b></p> <p><b>External Audit</b></p> <p><b>3.4</b></p> <p><b>Other</b></p>	<p>Panel. Also in relation to the governance of the Panel itself, Members agreed to invoke the Council's option to extend the contract of its external member, Mr Richard Cox, for a further 2 years and agreed its programme of business for 2017. The Panel also considered the protocol for the referral of issues to the Panel.</p> <p>The Panel received and considered a report from the Director of Planning &amp; Place on actions arising from the recent internal audit of planning and was provided with detailed information regarding ongoing issues and improvement plans. Similarly, following a recent internal audit and a separate stakeholder engagement exercise, the Panel considered a report and action plan relating to improving the Council's grants processes, with an emphasis on ensuring that the controls over grant streams were proportionate to the risks. Further information was provided to the Panel with regard to a number of recent completed audits in relation to waste management, estates, government procurement cards and progress being made in implementing agreed audit recommendations. Where appropriate, further follow-up actions were identified which will include AGRS 'following up' on the implementation of agreed actions arising from these audits and the Panel getting updates from management in relation to specific areas.</p> <p>Final NIAO reports on the 2015/16 financial audit were received and noted, including the Report to those Charged with Governance and the Annual Audit Letter. The accounts were unqualified, with a 'clean' audit opinion. The NIAO also presented their Annual Report on the outcome of audits at all councils during 2014/15.</p> <p>The Panel also received updates on health and safety, absence management performance, risk management and performance improvement arrangements.</p>
<p><b>4.0</b></p>	<p><b>Appendices</b></p>
<p>4.1</p>	<p>Appendix 1 – Minutes of Audit and Risk Panel, 6 December 2016</p>