



<b>Subject:</b>	Audit and Risk Panel
<b>Date:</b>	22 September 2017
<b>Reporting Officer:</b>	Ronan Cregan, Deputy Chief Executive and Director of Finance and Resources
<b>Contact Officer:</b>	Andrew Harrison, Head of Audit, Governance and Risk Services (AGRS)

<b>Restricted Reports</b>	
<b>Is this report restricted?</b>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
<b>If Yes, when will the report become unrestricted?</b>	
<b>After Committee Decision</b>	<input type="checkbox"/>
<b>After Council Decision</b>	<input type="checkbox"/>
<b>Some time in the future</b>	<input type="checkbox"/>
<b>Never</b>	<input type="checkbox"/>

<b>Call-in</b>	
<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 summary to Committee of the key issues that have been considered and discussed by the Panel at its September 2017 meeting, the assurances received and the areas requiring attention and to present minutes of the last meeting of the Panel for approval.

2.0	<b>Recommendations</b>
2.1	<p>The Committee is asked to:</p> <ul style="list-style-type: none"> <li>• Note the summary of the issues discussed / assurance received at the Panel meeting of 11 September 2017 as set out at Section 3 below.</li> <li>• Approve the minutes of the Audit &amp; Risk Panel meeting of 11 September 2017.</li> </ul>
3.0	<b>Main report</b>
3.1	<p>At its meeting on 11 September 2017 the Panel considered a number of management reports, important 'year end' audit reports from the Northern Ireland Audit Office (NIAO) and updates from AGRS on completed audit work and its programme of work.</p>
3.2	<p>Following a recent AGRS review, the Panel received an update on the action being taken by management in relation to grants, including initiation of a review of the Council's grant programme to ensure future alignment with the Belfast Agenda and more specific, shorter-term control measures to improve arrangements for the administration of the current programme.</p>
3.3	<p>A management update was also provided on the engagement of agency workers including numbers engaged, deployment information and cost information. The new Head of HR indicated that he would be meeting with relevant Directors and senior managers in coming weeks to see if improvements to current arrangements could be made. The Head of HR also provided an update on staff absence figures. These were above target at the end of quarter 1 and discussions took place regarding related causes and further action that could be taken. Other management reports were provided on health and safety and performance management.</p>
3.4	<p>The NIAO has substantively completed its audit of the Council's 2016/17 financial statements and reported that they expected to provide a 'clean,' unqualified audit opinion. The NIAO also presented their draft report to those charged with governance which included a small number of recommendations relating to issues arising during their audit. None of these recommendations are priority 1 (that is 'high priority') recommendations. <b>It is important that Committee notes the satisfactory outcome of the NIAO's audit because it is an important assurance for them regarding the financial governance of the Council.</b></p> <p>The Head of AGRS presented the Service's quarterly progress, including the outcomes of</p>

<p>3.5</p> <p>3.6</p> <p>3.7</p> <p>3.8</p> <p>3.9</p>	<p>audits of major projects, facility management and partnership agreements, grounds maintenance, Belfast Waterfront &amp; Ulster Hall (BCC payments). He also advised the Panel of consultancy work completed regarding planning - section 76 'developer contributions.' He provided an update on investigations and the ongoing external review of AGRS against professional standards.</p> <p>An update on risk management was also provided, including reference to a reduction in the risk assessment of the Local Development Plan risk and compliance information.</p> <p>Finally, training for Panel members has been arranged for end October 2017.</p> <p><b><u>Financial &amp; Resource Implications</u></b></p> <p>None.</p> <p><b><u>Equality or Good Relations Implications</u></b></p> <p>None.</p>
<p><b>4.0</b></p>	<p><b>Appendices – Documents Attached</b></p>
	<p>Appendix 1 - Minutes of Audit &amp; Risk Panel 11 September 2017</p>