

# Audit and Risk Panel

Monday, 4th March, 2019

## MEETING OF AUDIT AND RISK PANEL

Members present: Councillor Craig (Chairperson);  
Alderman Rodgers and Councillor Hutchinson; and  
Mrs S. Hetherington.

In attendance: Mr. R. Cregan, Strategic Director of Finance and Resources;  
Mr. J Greer, Director of Economic Development;  
Mrs. C. O'Prey, Acting Head of Audit, Governance and Risk  
Services (AGRS);  
Mr. M. McBride, Head of Finance and Performance;  
Mr. T. Wallace, Financial Accounting Manager;  
Mr. L. Mulholland, Audit, Governance and Risk  
Services Manager;  
Mr. M. Whitmore, Acting Audit, Governance and Risk  
Services Manager;  
Mrs. E. Eaton, Corporate Health and Safety Manager;  
Ms. C. Christy, Human Resources Manager;  
Mrs. C. Kane, Director, Northern Ireland Audit Office; and  
Miss C. Donnelly, Democratic Services Officer.

### **Apologies**

Apologies for inability to attend the meeting were reported for Councillors Carson and Heading.

### **Minutes**

The minutes of the meeting of 4th December were taken as read and signed as correct.

### **Declarations of Interest**

No Declarations of Interest were reported.

### **Audit Panel Terms of Reference and Annual Programme of Work**

The Panel considered the following report:

#### **“1.0 Purpose of Report or Summary of main Issues**

- 1.1 The purpose of this paper is to present the Audit and Risk Panel's purpose and terms of reference statement and 2019 programme of business for approval.**

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**2.0 Recommendation**

- 2.1 That the Audit and Risk Panel approves the Audit and Risk Panel's purpose and terms of reference statement.**

That the Audit and Risk Panel approves its indicative programme of business for 2019.

**3.0 Main report**

**Audit and Risk Panel – Purpose Statement and Terms of Reference**

- 3.1 In line with good practice, the purpose statement and terms of reference for the Audit and Risk Panel are reviewed on an annual basis. The purpose statement and terms of reference of the Panel are important because they set out the role of the Panel in the context of the Council's governance structures. They are based on the recommended CIPFA model (2018 edition) for audit committees tailored, where, appropriate to Belfast City Council.**

- 3.2 The terms of reference were last updated in March 2018, following a recommendation arising from the external review of AGRS, to better reflect the assurance role of the Panel regarding risk management.**

- 3.3 As Members may recall, at the December 2018 meeting the Panel considered the results of the 'self-assessment' of the effectiveness of the Audit and Risk Panel against CIPFA guidance. This concluded that arrangements are largely compliant with the guidance, with the key issues relating to expanding the terms of reference of the Audit and Risk Panel so that there is explicit reference to the Panels role in:**

- considering the assurances available on whether partnership and / or collaboration arrangements are satisfactorily established and are operating effectively.
- reviewing the Councils ethical framework.

- 3.4 The terms of reference have been updated to take account of the above issues and the changes have been tracked for ease of review.**

**Audit and Risk Panel – Programme of Business 2019**

- 3.5 In line with good practice the quarterly meetings of the Panel (dates to be confirmed following the elections in May) have been aligned with an indicative programme of business, designed to ensure that the Panel demonstrably addressed /**

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**discharges its roles and responsibilities as set out in its purposes statement / terms of reference.**

**3.6 As Members may recall, following Audit and Risk Panel training in November 2018, the Panel decided that they would not hold an additional meeting each year to focus on the management of corporate risks. Rather, the Panel agreed to seek concise updates from management on how they are managing key corporate risks, with 1 – 2 risks being considered per meeting, on a rolling basis. This change has been reflected in the indicative programme of business for 2019.**

**4.0 Financial and Resource Implications  
None.**

**5.0 Equality or Good Relations Implications/  
Rural Needs Assessment  
None.”**

The Panel approved the Audit and Risk Panel’s updated purpose and terms of reference statement, and the indicative programme of business for 2019.

**Absence Rates for Quarter Ending December 2018**

(Ms. C. Christy, Human Resources Manager, attended in connection with this item.)

The Human Resources Manager advised the Panel that at the end of quarter three, sickness absence was 10.23 days, an increase of 0.47 days compared to absence for the same period the previous year (9.76). This meant that the end of year target of 10 days would not be met. The HR Manager pointed out that there had been a slight increase in the number of staff with no recorded absence for the period and there had been an increase in absence classified as long term (20 days +) (69.67%) compared to the same time the previous year (67.74%).

She provided information on the use of discretion by managers and disability related absence, and highlighted that there had been a noticeable reduction in the number of cases where discretion had been used since attendance management training commenced in August 2018.

The Human Resources Manager also provided the Panel with a summary of the ongoing actions that were being taken to address high absence levels including health and wellbeing actions and absence management training, support and communications.

The Panel expressed concern at the absence figures and hoped that the new Head of Service, when appointed, would focus on this issue. A Member thanked the Human Resources Manager for the illustrative nature of the report and added that it was

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extremely helpful to the Members to have the information presented in chart and graph form. He requested that the information continued to be portrayed in the same manner to future meetings.

After discussion the Panel noted the contents of the report.

**Corporate Health and Safety Performance Report**

The Corporate Health and Safety Manager provided the Panel with an update on corporate health and safety performance and activities for the quarter ending 31st December, 2018.

She reviewed the progress against health and safety key performance indicators for quarter three (31st December, 2018) which showed that the compliance rate for the implementation of health and safety actions was 72 percent, falling short of the target of 80 percent, whilst the implementation of fire safety actions exceeded the target of 80 percent.

The Corporate Health and Safety Manager reported a reduction in the number of employee and non-employee accidents in the period.

The Corporate Health and Safety Manager advised the Panel of progress that had been made to implement the key health and safety priorities for 2018/19. She also advised on the enquiries and correspondence that had been received from the Northern Ireland Fire and Rescue Service (NIFRS) during quarter three. The Corporate Health and Safety Manager answered a query that a Member had raised regarding the arrangements for fire extinguishers at community centres.

In response to question that a Member had raised at the December meeting of the Panel, the Corporate Health and Safety Manager confirmed that the outstanding actions regarding fire extinguishers at Barnett's Demesne Service Yard have been closed to the satisfaction of the Council's fire advisor.

After discussion, upon a request made by a Member, the Strategic Director of Finance and Resources agreed that a report would be presented to the next meeting of the Panel regarding the number and cost to the Council of compensation claim settlements as a result of accidents.

The Panel noted the report.

**AGRS Progress Report (February 2019)**

The Acting AGRS Manager gave the Panel an overview the Service's activity, including summaries of specific internal audit reports which had been finalised in the period December 2018 – February 2019.

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He highlighted that a number of audits had been completed in the three month period including, Leisure Estates Programme (Corporate Risk Review), Digital Information Security (Corporate Risk Review), Visit Belfast, Planning, GLL Partnership Management, Belfast Bikes and Insurance.

The Acting AGRS Manager provided the Panel with a summary of the key findings of each audit and in particular the audit of Visit Belfast, which had resulted in an audit assurance level of “major improvement needed”.

He further advised the Panel that the Service had undertaken a number of other pieces of work including work with management on the implementation of the new HR/Payroll system and an audit of the Chief Executives Forum.

The Acting AGRS Manager drew the Panels attention to a number of audits which are in progress relating to:

- Capital Programme;
- Economic Development;
- PEACE IV;
- Building Control;
- Health & Safety – Corporate Risk Review; and
- Births, Deaths, Marriages & Civil Partnerships.

The Panel was reminded that there were a number of vacancies and that management would continue to review the plan on an ongoing basis to ensure that resources were directed to the areas of highest priority.

The Director of Economic Development provided the Panel with an update on the action that had been taken in response to the Visit Belfast internal audit and explained that the organisation is fully committed to implementing the recommendations by the end of March 2019. He also assured the Panel that internal control matters would be included as a standing agenda item at the monthly performance meetings with Visit Belfast.

The Panel agreed to defer the audit of Procurement and Contract Management to the 2019/20 audit plan, to allow time for the resources to be put in place to drive forward improvements to the control environment and to allow the recently appointed Head of Commercial and Procurement Services to settle into the role.

After discussion, the Panel also agreed that the Acting Head of Audit, Governance and Risk Services would bring a report back to the next meeting, to update the Panel on the follow-up work which was due to be carried out in April and that the Acting Head of AGRS bring the outcome of the audit to the attention of the Councillors who sit on the Visit Belfast Board.

After considering the key findings from the internal audit of Planning and some queries that Members had on this area, Members further agreed to invite the Director of Planning and Building Control to the next meeting of the Panel to provide the Panel with an update on the Improvement Plan.

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The Panel noted the contents of the report.

**Corporate Risk Management**

The Panel considered the following report:

**“1.0 Purpose of Report or Summary of Main Issues**

**1.1 The purpose of this report is to apprise the Audit and Risk Panel regarding:**

- a) the Council’s key corporate risks, as identified and assessed by senior management;**
- b) the action management has taken in quarter 3 in terms of reviewing these risks and related actions and the key issues pertaining to each of these corporate risks; and**
- c) business continuity management arrangements.**

**2.0 Recommendations**

**2.1 The Audit and Risk Panel is asked to note the report and to note that CMT will review the corporate risks and assessments in light of the updated Risk Management Strategy (see separate paper) and corporate plan at a later date.**

**3.0 Main report**

**Key Issues**

**3.1 Summary of BCC Risk Management Arrangements**

**3.1.1 Senior management has identified 18 corporate risks. These risks are considered by management to present the greatest threat to the achievement of corporate objectives and / or compliance with key statutory requirements. These risks have been assessed by management in terms of the likelihood of them occurring and the impact if they did, using a 5x5 scoring matrix, with 5 being ‘high’ and 1 being ‘low’. They are assessed at current and target levels. The ‘gap’ between the current and target risk assessments reflects action that management considers it needs to take before it can be satisfied that the risk is managed to the appropriate level.**

**3.1.2 Audit, Governance and Risk Services (AGRS) monitors compliance with this process and audits the management of key corporate risks as part of its audit plan. The Audit and Risk**

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Panel has an important role in seeking assurances regarding both the process and the management of key risks.

**3.2 Risk Reporting for the quarter-end December 2018**

**3.2.1 The Council's corporate risks the management assessment of these risks provides:**

- details of the controls, oversight and audit / review arrangements in relation to each risk – the three lines of defence, where these specifically relate to the risk
- the key issues that need to be addressed to manage the various risks
- whether review of the risk / actions took place at the end of quarter 3 ('compliance').

**3.2.2 Key points arising from the quarter 3 exercise are as follows:**

- No new corporate risks were identified and no risk assessments changed this quarter.
- City Centre Regeneration, Local Development Plan and Managing Performance at the Belfast Waterfront and Ulster Hall - Management have indicated that the corporate risks for the Place and Economy Department, will be incorporated into the monthly performance, programme and project board meetings to ensure that there is appropriate read across and that the corporate risks are correctly focussed.
- Safeguarding - the Safeguarding Panel has initiated work to develop a new policy framework, however due to a resource gap, the revised timeline for reporting to CMT and Committee is now April 2019. Recruitment of a Safeguarding Compliance Officer has been approved and recruitment will be initiated.
- Externally funded physical projects risk – In October 2018 CMT agreed the formal handover process and future monitoring requirements for any Council physical project which has received external funding. While not yet in place, the Programme Management Office intends to include an update on compliance with letter of offer conditions in the Physical Programme dashboard, with quarterly updates to be brought to Corporate Management Team (CMT) and an overview reported into Strategic Policy and Resources Committee.

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- **Asset management strategy – as reported last quarter, the Director of Property and Projects has indicated that there is a need to determine the work and resource required to develop a corporate approach to asset management and maintenance and that this has not been taken forward due to resource issues in the department. The next steps will be considered by the Finance / Property and Projects Oversight Group.**
- **Procurement and contract management risk – the Head of Commercial and Procurement Services took up post in February 2019 and will lead improvements in this area. Recruitment of 3 manager posts has commenced.**
- **Information Governance, management are continuing to implement GDPR, with the Information Governance Board in January, receiving an update and agreeing a number of actions in relation to procurement, contracts, data protection impact assessments, legal sign off etc.**
- **Health and Safety, management indicated that in the main the necessary structure, policies and frameworks are in place and that in the next quarter, they would consider whether the risk needed to be re-focused around improving the quality of risk assessments and the health and safety culture.**
- **Waste management, management have indicated that the corporate risk will be reviewed to ensure that there is appropriate focus on waste collection and that key actions to manage the risk are agreed.**
- **Physical investment programme – the Director of Property and Projects continues to highlight a concern re reduced capital finance available and staffing issues related to the extent of change in the department. The Director also highlighted that the Budget Panel had indicated that it was appropriate to use the time to focus on planning capital projects.**
- **Community Plan / Belfast Agenda – new governance arrangements are being implemented, with the Living Here Board having met on three occasions and the Working and Learning Board having had their inaugural meeting in December.**
- **The risk profile presented is significant and presents considerable challenges.**



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- **AGRS audit work planned for 2018/19 has included considerable focus on management of these risks. We have and will be presenting audit opinions / assessment of the management of these risks to the Audit & Risk Panel, in particular focusing on the strength of oversight arrangements (the so called, ‘second’ line of defence’).**

**3.3 Compliance with process**

**3.3.1 The following table summarises compliance with the risk review process for the quarter-end December 2018. While the quarterly review process is an agreed part of Council governance arrangements some issues of non-compliance have been noted, these are detailed in the following table.**

Chief Officer	Assurance regarding compliance with the risk management process
Deputy Chief Executive and Director of Finance and Resources	Full compliance for the corporate risks, with the exception of the corporate risk on corporate frameworks, which needs to be redefined
Director of City and Neighbourhood Services	Full compliance for the corporate risks and the majority of all departmental risks. The Director has highlighted that given the department is in a transition change process with a live working functional structure but interim reporting and accountability line structures, the governance of many of the areas where there are corporate and departmental risks, is fluid. On a positive side, the tier 4 managers are in place from December 2018 and following a period of bedding in, they will be able to take ownership to support the Director in providing the level of assurance required for the governance of the departments risk management process.
Director of Place and Economy	Full compliance. The Director has indicated that a full review of the department’s risks will be undertaken following the CMT risk workshop.
City Solicitor	Full compliance for the corporate risks. Departmental and service risks will be reviewed as part of the annual business planning process.
Director of Property and Projects	Full compliance for the corporate risks. Further review of departmental risks

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	required. The Director has highlighted a particular risk within the Department relating to the loss of senior managers and the number of staff in temporary roles. These changes will need to be managed and communicated to avoid any adverse impact on staff.
Director of City and Organisational Strategy	Full compliance for the corporate risks. Following the transfer of Human Resources to the Department in November 2018, management have indicated that there is a need to review these risks. In addition, following the transfer of Innovation to the Department and the recruitment of the Innovation Team, management have indicated that there is a need to identify and assess risks in this area.

**3.4 Updated Risk Strategy**

**3.4.1** The updated Risk Strategy has been approved by Council and AGRS has developed an implementation plan which includes comprehensive review of the corporate risk register by CMT, briefings to departmental management teams and increased support to / challenge of the risk management process in departments by AGRS. CMT have indicated that the risk workshop should be held in May 2019.

**3.5 Briefings from Management on Key Corporate Risks**

**3.5.1** In relation to one of the improvement actions arising from the Audit and Risk Panel annual self-assessment, the Panel requested that management attend and brief the Panel on the management of corporate risks, with 1-2 risks covered at each meeting. At the December 2018 meeting, the Panel selected the following risks for future briefings; the Local Development Plan (LDP); City Deal and; Managing Performance at the Belfast Waterfront Ulster Hall Ltd. In this regard, the Director of Planning and Building Control had prepared a an update for the Panel on the management of the LDP corporate risk, however he is no longer able to attend the Panel as there is a clash with the Departmental Away Day. The Director has asked that his apologies are passed on to the Panel and has indicated that he will attend the June meeting to provide an update on the management of the LDP risk.

**3.5.2** AGRS will liaise with the relevant risk owners regarding future briefings to the Panel on the City Deal and Managing Performance at the Belfast Waterfront Ulster Hall Ltd.

**3.6 Business Continuity Management (BCM)**

- 3.6.1 Business Continuity Management is about being able to respond and continue with the delivery of key services in the event of disruption or in an emergency. To this end, the Council has identified a number of critical services and they are required to have BCM plans and test these each year. AGRS checks to see that plans are in place, tested annually and BCM contacts receive training. AGRS does not however, manage or coordinate the implementation of plans either, when activated in one specific service or across a number of services in the event of an emergency.**
- 3.6.2 All services are asked to plan their business continuity exercise by July 2018, with the actual exercise itself to be completed by the end of March 2019. As at 18 February 2019, all 15 critical services had confirmed that they had properly planned their business continuity exercise for the 2018-19 year, and 5 services had undertaken and reported on their annual exercise. At the recent round of quarterly meetings, AGRS has reminded Directors of the need for the remaining critical services to undertake and report on their annual BCM exercise by the end of March 2019.**
- 3.6.3 AGRS is working with key officers to ensure that the Council is prepared for, and can continue to deliver critical services, in the event of any disruption that may result from a ‘no deal’ Brexit. All critical services have been asked to set out the resilience measures that they will take before the end of March 2019 to ensure continued service delivery and to review and update their BCM plans to ensure that it guides them in dealing with any service delivery issues that may arise post Brexit.**

**Financial and Resource Implications**

**None.**

**Equality or Good Relations Implications/  
Rural Needs Assessment**

**None.”**

The Panel noted the contents of the report and further noted that the Corporate Management Team would review the corporate risk and assessments in light of the updated Risk Management Strategy and Corporate Plan at a workshop planned for 14 May 2019.

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**Internal Audit and Risk Management Plan for 2019/20**

The Acting Head of Audit, Governance and Risk informed the Panel that the Internal Audit and Risk Management Plan for 2019/20 set out the role of Audit, Governance and Risk Services as an assurance provider and advisory service which directly assisted the Council in meeting relevant statutory obligations in relation to internal control, risk management and good governance.

She pointed out that the plan provided a clear link between audit activity, strategic objectives and corporate risk and that, in addition to specific assignments, the plan included provision for continuous support to the organisation in fraud prevention, detection and investigation, whistleblowing, risk management and business continuity management along with corporate governance.

The Acting Head of Audit, Governance and Risk added that the plan was achievable on the basis that the Audit, Governance and Risk Service returned to its full complement of staff and that, if unforeseeable demands on resources arose during the 2019/20 financial year, the Service would prioritise the completion of high priority assignments and that any requests for deferrals would be brought to the Audit and Risk Panel for consideration.

The Chairperson asked the Non-Executive Member for her opinion on the proposed plan and she informed the Panel that she approved the report and commended the plan's links to the Council's strategic objectives, corporate risks and to the Belfast Agenda.

The Panel approved the Internal Audit and Risk Management Plan for 2019/20.

**NIAO Audit Strategy**

The Director of the Northern Ireland Audit Office (NIAO) reminded the Members that, as the Council's independent external auditor, the NIAO was required to examine, certify and report on the financial statements of Belfast City Council and that its annual Audit Strategy provided the Council with a clear understanding of how it planned to carry out the audit of the Council's financial statements.

She gave the Panel an overview of the Audit Strategy and highlighted the following key messages:

- how the NIAO, on behalf of the Local Government Auditor (LGA), planned to audit the financial statements for the year ending 31 March 2019, including how it would be addressing significant risks of material misstatement to transactions and balances;
- how the NIAO, on behalf of the LGA, planned to audit the proper arrangements that were in place for securing economy, efficiency and effectiveness in the use of resources for the year ending 31 March 2019;

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- how the NIAO, on behalf of the LGA, planned to conduct an improvement audit and assessment;
- matters of interest and developments in financial reporting and legislation;
- the planned timetable, fees and audit team; and
- matters which, under International Standards on Auditing (ISAs), it was required to communicate to the Council, including the scope of the audit, respective responsibilities, and how it maintained independence and objectivity.

The Director of the NIAO informed the Panel that it should consider the following items:

- whether the NIAO assessment of the risks of material misstatement to the financial statements was complete;
- whether management had plans in place to address the risks identified by NIAO and whether those plans were adequate;
- the NIAO proposed audit response to address those risks; and
- whether the financial statements could be materially misstated due to fraud, and communicate any areas of concern to management and the audit team.

She further provided the Members with an overview of the NIAO's definition of materiality, its audit approach, a number of risk factors it had identified and the proposed audit timetable.

Upon a question from a Member in relation to "other risk factors" in the Audit Strategy, the Director of the Northern Ireland Audit Office (NIAO) confirmed that it would be following up on a query regarding diversionary summer funding.

The Panel noted the draft NIAO Audit Strategy for the audit of the Council's financial statements for 2018/19.

**NIAO Performance Audit and Assessment Report 2018/19**

The Panel considered the following report:

**1.0 Purpose of Report**

**To provide assurance to the Panel that the Council's arrangements to monitor performance of the delivery of its improvement objectives for 2018 have complied with the legislative requirements of Part 12 of the Local Government (NI) Act 2014 and the associated guidance as issued by the Department for Communities.**

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**2.0 Recommendations**

The Panel is asked to:

- Note that the NIAO undertook its annual audit and assessment of the Council's arrangement to secure continuous improvement from September to November 2018
- Note the Auditor's unqualified opinion that the Council has discharged its performance improvement and reporting duties, including its assessment of performance for 2017-18 and its 2018-19 improvement plan, and has acted in accordance with the Guidance.
- Note that there are no formal recommendations contained within the report but rather a number of 'proposals for improvement' suggested by NIAO for consideration
- Approve the Council's suggested actions to address the 'proposals for approval'
- Note the next steps for development of the 2019-2020 Improvement Plan.

**3.0 Main report**

**Audit and Assessment of BCC Planning and Performance Arrangements 2017-18**

BCC's Corporate Plan 2018-19 was agreed by Council in June 2018. Taking account of the previous year's feedback from NIAO the Council's commitment to securing continuous improvement through the delivery of 6 improvement objectives in line with Part 12 of the Local Government (NI) Act 2014 was contained as a distinct part of the document entitled Corporate Improvement Plan 2018-19.

Part 12 of the Act includes a requirement for the NIAO to determine and report each year on whether:

- a) The Council has discharged its duties in relation to improvement planning, published the required improvement information and the extent to which the Council has acted in accordance with the Department's Guidance in relation to those duties (a retrospective assessment – for which this was the first year) and;
- b) The Council is likely to comply with the requirement to make arrangements to secure continuous improvement in the exercise of its duties (a forward looking assessment).

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The NIAO issued its conclusions following a period of audit during which time evidence of compliance was compiled by the Performance Unit and face-to-face interviews were carried out. In the course of the Audit and Assessment the NIAO looked specifically at the general duty to improve, the underpinning governance arrangements, the agreed improvement objectives and related activities, our consultation arrangements, the Improvement Plan itself and performance against seven statutory and other self-imposed indicators.

As was the case in previous years BCC was considered to have complied in all respects. In particular, NIAO noted that the Council has well established governance arrangements and has designated responsibility for oversight of its performance improvement framework to the Strategic Policy and Resources Committee (SP&R). A strategic oversight summary is reported to the Committee twice a year which covers all major areas of work. The Audit and Risk Panel has the responsibility to ensure that arrangements for good governance are in place and operating effectively and has performance improvement as a standing agenda item at every meeting.

Following the audit the NIAO concluded in its final report, issued on November 30th that BCC has complied and stated that the Council has as far as possible discharged its duties under Part 12 of the Act and has acted in accordance with the Department for Communities' Guidance.

Four new proposals for improvement were included in the report.

The Panel may wish to note that given that the improvement duty is still in relative early days there are some differences of interpretation and understanding between the DfC and local Councils. Insofar as these are likely to affect the audit process it is important that they can be resolved and the 11 Councils, acting through SOLACE, continue to work together to address these issues.

**Next Steps – developing the 2019-20 Plan**

As a result of feedback from this year's audit report, the improvement objectives have been refocused so that they better articulate the specific actions and outcomes that will be delivered over the next year. A detailed assessment of current improvement objectives to assess their continued appropriateness was informed by service data, project level evaluations and feedback from the Belfast Agenda Boards and Community Planning Partnership meetings. As a result, it is

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recommended that the improvement objectives from last year be re-focused slightly to highlight the council's specific contribution. A small number of additional objectives is also being considered. The draft improvement objectives were submitted to SP&R in February after which an 8-week consultation commenced.

**Key Dates**

Initial review of Improvement Objectives (CMT)	5 <sup>th</sup> Feb 2019
Review of Improvement Objectives (SP&R)	22 <sup>nd</sup> Feb 2019
Improvement Objectives - 8 week consultation period opens	22 <sup>nd</sup> Feb 2019
Improvement Objectives 8 week consultation period ends	19 <sup>th</sup> Apr 2019
CMT approve draft Council Improvement Plan	May 2019
Committee approval of the committee plans	June 2019
SP&R approve Council Improvement Plan for online publication	21 <sup>st</sup> June 2018
Publish Improvement Plan 2019 - 20 and Committee Plans	30 <sup>th</sup> June 2018

**Finance and Resource Implications**

The Council is required to cover the cost of the Performance Improvement Audit and the 2018 fee, which is calculated on the basis of time spend by NIAO on BCC's audit and on the levels and skill and responsibility that were involved, was £24,000. Officers made great efforts to minimise these costs by providing all required information in an accessible format at the outset.



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**Equality and Good Relations Implications**  
**None.**

After discussion, the Panel noted the contents of the report and approved the Council's suggested actions to address the proposals for improvement including how the Panel would be provided with regular updates on the work that is being undertaken to implement these proposed improvements.

**Performance Improvement – Q3 Update 2018-19**

The Strategic Director of Finance and Resources gave the Panel an overview of the Quarter 3 status update on progress made against activities contributing to the following six improvement objectives contained within the Corporate Plan 2018/19:

- build the city's position as a magnet for foreign direct investment;
- make Belfast a great place to do business by supporting entrepreneurs and business starts;
- deliver an integrated approach to employment and skills;
- design and deliver programmes to address health inequalities in the city;
- increase numbers of leisure and business tourists; and
- deliver city centre regeneration and investment projects.

Upon a question from a Member regarding the Integrated Tourism Strategy 2015-20 and delays associated with resources which had been re-directed to support city centre recovery following the fire at Bank Buildings, the Strategic Director of Finance and Resources informed the Panel that a Programme Manager was to be assigned to take over the unforeseen workload associated with the fire at Bank Buildings and to allow staff who were currently undertaking the aforementioned work to return to their normal duties.

The Panel noted the contents of the report.

**Local Government Auditor's Report 2018 – Follow-up of Recommendations**

The Panel was reminded that, in its 2018 Local Government Auditor's Report, the NIAO included a number of recommendations for Councils. The NIAO had indicated in a letter to the Chief Executive that it had commenced work on its 2019 report and, accordingly, was seeking updates on the actions taken to implement the recommendations.

The Head of Finance and Performance provided the Panel with an overview of the actions which were being undertaken to implement the recommendations relating to the Audit and Risk Panel, training for Members who were decision makers on planning matters and training for staff involved in procurement processes.

The Panel noted the report.

Chairperson