



Subject:	Audit and Risk Panel Report and Minutes
Date:	17th December, 2021
Reporting Officer:	Ronan Cregan, Director of Finance and Resources and Deputy Chief Executive
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"/>
If Yes, when will the report become unrestricted?	
<i>After Committee Decision</i>	<input type="checkbox"/>
<i>After Council Decision</i>	<input type="checkbox"/>
<i>Sometime in the future</i>	<input type="checkbox"/>
<i>Never</i>	<input type="checkbox"/>

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

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 which were considered/discussed by the Audit and Risk Panel on 7th December and to present the minutes of that meeting for approval.
2.0	Recommendation
2.1	The Committee is asked to note the key issues arising from the Audit and Risk Panel meeting of 7th December and approve and adopt the minutes of that meeting.

3.0	Main Report
3.1	<p>Key Issues</p> <p><u>Northern Ireland Audit Office (NIAO)</u></p> <p>3.1.1 The Panel considered the final Report to those charged with Governance for 2020/21 issued by the Local Government Auditor which summarises the system / control issues arising during the NIAO audit. The report contained only two recommendations for management action, with both being rated priority three (i.e. issue of a minor nature which represents best practice), relating to a cut off issue with invoices and checks on Covid-19 supplier relief. Management have agreed these recommendations with both due to be implemented by May 2022.</p> <p>3.1.2 The Panel also considered the final Annual Audit Letter issued by the Local Government Auditor, which provides an unqualified opinion on the Council's financial statements for 2020/21. The Panel commended the finance team and the NIAO on the very positive outcome from the annual audit particularly given the circumstances. The letter will be published on the Council's website later this month.</p> <p><u>Audit and Risk Panel</u></p> <p>3.1.3 In line with good practice and to support the Panel in discharging their duties effectively, the Panel agreed to schedule their annual training session for October 2022. The Panel also considered and approved the initial assessment of how they comply with recommended practice for Audit Committees.</p> <p><u>Internal Audit</u></p> <p>3.1.4 In line with the Local Government (Accounts and Audit) Regulations (NI) 2015 and in compliance with the Public Sector Internal Audit Standards (PSIAS), the Panel approved the proposed scope and timing of the external quality assessment of AGRS, the Council's internal audit service.</p>

	<u>Key Reports</u>
3.1.5	<p>The Panel noted the progress being made to deliver the annual audit plan, with six audits / reviews finalised in the period. Regarding a previous audit of Property Maintenance, the Panel received an update from management on the progress being made to implement the recommendations arising and agreed with the Director's proposal to provide further progress reports to future Panel meetings. The Panel also received an update on the work being done to investigate matches arising from the National Fraud Initiative, which is substantially complete.</p>
3.1.6	<p>The Panel considered the corporate risk dashboard which provided an analysis and update on the progress being made to manage the 24 risks that are considered by management to present the greatest threat to the delivery corporate priorities and / or compliance with key statutory requirements. The Panel agreed the new focus and wording for the corporate risk on the Resilience Strategy and agreed for two new risks to be added to the register regarding the Belfast Destination Hub and the Digital Strand of the City Deal.</p>
3.1.7	<p>The Panel noted the quarterly assurances provided by members of the corporate management team regarding compliance with risk management and internal control processes. The Panel was also provided with a progress update on the review of the business continuity plans for the critical services and an update on work that is planned to improve the council's resilience to a cyber-attack.</p>
3.1.8	<p>The Panel also considered the annual review of the Council's Risk Strategy and the Business Continuity Management policy noting that no significant updates were required.</p>
3.1.9	<p>In line with best practice, the Panel noted the progress that was being made to develop the assurance map for the corporate risks and key financial systems.</p>
3.1.10	<p>The Panel was also provided with a progress update on the agreed actions to be taken in relation to the recommendations contained within the report from Peter Coll QC of his independent investigation relating to events at Roselawn Cemetery on 30th June 2020.</p>

3.1.11	<p>The Panel also received Quarter 2 reports on corporate health and safety, absence management and performance improvement. The Corporate Health and Safety Manager indicated that she would bring a detailed update on outstanding health and safety actions, as requested, to the next Panel meeting.</p> <p><u>Financial and Resource Implications</u></p>
3.2	<p>None</p> <p><u>Equality or Good Relations Implications/Rural Needs Assessment</u></p>
3.3	<p>None known at this time.</p>
4.0	Documents Attached
	<p>Minutes of meeting of Audit and Risk Panel – 7th December</p>