



**MINUTES OF THE PROCEEDINGS OF THE MEETING OF THE AUDIT AND RISK COMMITTEE  
HELD IN THE ROUND TOWER CHAMBER, ANTRIM CIVIC CENTRE  
ON WEDNESDAY 19 MARCH 2025 AT 6.30 PM**

<b>In the Chair</b>	: Councillor S Ward
<b>Committee Members (Present)</b>	: Councillors - A Bennington and B Mallon
<b>Committee Members (Remote)</b>	Councillors – A McAuley and S Wilson
<b>Independent Member (In Person)</b>	: Ms A Neill
<b>Officers Present</b>	: Director of Finance and Governance – S Cole Head of Internal Audit – P Caulcutt Head of Human Resources (Interim) – J Clarke ICT Manager – P Allan Member Services Officer – C McIntyre
<b>Officers Remote</b>	: Director of Sustainability, Operations – M Lavery Director Parks and Leisure, Operations – M McDowell Head of Organisation Development – L Millar
<b>In Attendance</b>	: S Wade - NI Audit Office

## CHAIRPERSON'S REMARKS

The Chairperson welcomed everyone to the March Audit and Risk Committee Meeting and reminded all present of recording requirements.

The Chairperson further extended a welcome to Seamus Wade from the Northern Ireland Audit Office.

### 1 APOLOGIES

None

### 2 DECLARATIONS OF INTEREST

None

### 3 ITEMS FOR DECISION

#### 3.1 FI/AUD/02 REVIEW OF THE EFFECTIVENESS OF THE AUDIT AND RISK COMMITTEE 2024/25

##### 1. Purpose

**The purpose of this report was to obtain approval from Members on the outcomes of the review of the effectiveness of the Audit and Risk Committee and that these outcomes be reported to the June 2025 Council meeting.**

##### 2. Background

CIPFA's Audit Committee – Practical Guidance for Local Authorities and Police, placed a requirement on Audit Committees to "Report regularly on their work, and at least annually report an assessment of their performance".

The guidance also provided a 'Self-Assessment of Good Practice' checklist and an 'Evaluating the Effectiveness of the Audit Committee' self-assessment checklist which enabled the Committee to undertake and report on the assessment of their performance throughout the year.

##### 3. Key Points

On 13 February 2025, Members of the Audit and Risk Committee participated in a self-assessment review of the Committee's performance throughout the year.

Members approved the 'Self-Assessment of Good Practice' and the 'Evaluating the Effectiveness of the Audit Committee' checklists, with the outcomes of this review set out in the Review of the Effectiveness of the Audit and Risk Committee report (circulated).

This report, along with an Annual Report outlining the Audit and Risk Committee's activities during the year, would be reported to the June 2025 Council meeting as part of the year end reporting process.

The Head of Internal Audit responded to a Member's query in relation to the timing of reporting to Full Council.

Proposed by Councillor Wilson  
Seconded by Councillor Bennington and agreed that

**the outcomes of the review of the effectiveness of the Audit and Risk Committee be approved and that these outcomes be reported to the June 2025 Council meeting.**

*ACTION BY: Paul Caulcutt, Head of Internal Audit*

### **3.2 FI/AUD/01 INTERNAL AUDIT CHARTER**

#### **1. Purpose**

**The purpose of this report was to obtain Members' approval for the Internal Audit Charter.**

#### **2. Background**

The mandate for internal audit was set out in Section 6 of the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 which stated:

“(1) A local government body must undertake an adequate and effective internal audit of its accounting records and of its system of risk management, internal control and governance processes using internal auditing standards in force from time to time.”

From 1 April 2025, the standards that would be in place for Internal Audit to follow were the Global Internal Audit Standards in the UK Public Sector.

These Standards placed a requirement for Internal Audit to have in place an Internal Audit Charter that set out Internal Audit's:

- Purpose for Internal Auditing.
- Commitment to adhering to the Global Internal Audit Standards in the UK Public Sector.
- Mandate for Internal Audit, including the scope and types of services to be provided.
- Organisational position and reporting relationships.

### 3. Key Points

The circulated Internal Audit Charter had been developed in accordance with the Global Internal Audit Standards in the UK Public Sector and included the required considerations as set out in Standard 6.2 – Internal Audit Charter.

Members were asked to review the Charter and consider whether it enabled Internal Audit to provide an effective internal audit function.

The Head of Internal Audit responded to the Independent Member's query in relation to resourcing.

Proposed by Councillor Wilson

Seconded by Councillor Mallon and agreed that

**the Internal Audit Charter be approved.**

*ACTION BY: Paul Caulcutt, Head of Internal Audit*

## **3.3 FI/AUD/01 INTERNAL AUDIT PLAN 2025/26**

### 1. Purpose

**The purpose of this report was to obtain approval from Members on the Internal Audit Plan for 2025/26.**

### 2. Background

The Head of Internal Audit was required to provide an annual opinion on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control. The basis of this opinion would be the Internal Audit service provided during the year.

Due to the finite resources available, it was not possible to provide audit coverage of all aspects of the Council's activities annually.

A Strategic Audit Plan had therefore developed which set out the audit coverage over a three-year period, which in turn informed the Annual Audit Plans, based on the continuing assessment of risk and the views of Management and Members.

The current Strategic Audit Plan 2024-2027 was approved by the Audit and Risk Committee in March 2023 and formed the basis of the 2025/26 Internal Audit Plan.

### 3. Key Points

In preparation of the 2025/26 Internal Audit Plan, the Council's risk registers (Corporate and Service) had been updated, reviewed and assessed to take into account the change in risk profile.

This ensured the 2025/26 audit coverage was risk based and provided a sound basis for the provision of a robust annual internal audit opinion at the end of the year.

The Internal Audit Plan for 2025/26 (circulated) had been consulted on and approved by the Corporate Leadership Team.

The Head of Internal Audit responded to Members' queries in relation to the scope of audits and timeframes.

Proposed by Councillor Bennington  
Seconded by Ms Neill and agreed that

**the Internal Audit Plan for 2025/26 be approved.**

*ACTION BY: Paul Caulcutt, Head of Internal Audit*

## **4 ITEMS FOR INFORMATION**

### **4.1 FI/FIN/SOA/11 NIAO: AUDIT STRATEGY 2024/25**

#### **1. Purpose**

**The purpose of this report was for Members to note the Northern Ireland Audit Office's Audit Strategy 2024/25.**

#### **2. Introduction/Background**

The Local Government Auditor was the independent external auditor of the Council's Statement of Accounts under the Local Government (Northern Ireland) Order 2005.

In addition to the audit of the financial statements, the Local Government Auditor had a statutory duty to be satisfied that the Council had made proper arrangements for securing economy, efficiency and effectiveness in its use of its resources.

The Local Government Auditor was also required to conduct an improvement audit and assessment each year under Part 12 of the Local Government Act (Northern Ireland) 2014 and the statutory 'Guidance for Local Government Performance Improvement 2016'.

Each year, the Northern Ireland Audit Office, on behalf of the Local Government Auditor, issued their Audit Strategy (circulated) to the Chief Financial Officer and the Audit and Risk Committee.

#### **3. Key Points**

The Audit Strategy highlighted:

- How the NIAO plan to audit the financial statements for the year ending 31 March 2025, including how they would be addressing significant risks of material misstatements to transactions and balances;
- How the NIAO plan to audit the proper arrangements in place for securing economy, efficiency and effectiveness in the use of resources for the year ending 31 March 2025;
- The planned timetable, fees and audit team;
- Relevant updates to the code;
- Matters which the NIAO were required to communicate under International Standards on Auditing, including the scope of the audit, the NIAO's respective responsibilities and how the NIAO maintain independence and objectivity; and
- Public Reporting work undertaken by the Local Government Auditor that would be relevant to the Council.

The NIAO representative provided Members with an overview of their Strategy.

Proposed by Councillor Bennington  
Seconded by Councillor Wilson and agreed that

**the Northern Ireland Audit Office's Audit Strategy 2024/25 be noted.**

*NO ACTION*

#### **4.2 PT/CI/060 CORPORATE PERFORMANCE AND IMPROVEMENT PLAN 2024/25 QUARTER 3 PROGRESS REPORT**

##### **1. Purpose**

**The purpose of this report was to recommend to Members that the Corporate Performance and Improvement Plan 2024/25, Performance Progress Report Quarter 3 be noted.**

##### **2. Background**

Members were reminded that Part 12 of the Local Government Act (Northern Ireland) 2014 put in place a framework to support the continuous improvement of Council services.

The Council's Corporate Performance and Improvement Plan 2024/25 was approved in June 2024. This set out a range of robust performance targets, along with identified improvement objectives and a number of Statutory Performance Targets.

### 3. Previous Decision of Council

As agreed at the August 2023 Council meeting, quarterly performance reports would be presented to the relevant committee.

### 4. Key Points

The third quarter performance progress report for the Corporate Performance and Improvement Plan 2024/25 was circulated for Members' information.

In response to a Member's question, the Head of Human Resources (Interim) clarified current actions to address long term absence.

The Director of Finance and Governance and Head of Organisation Development responded to a Member's query in relation to the provision of annual performance following which the Head of Organisation Development agreed to review and provide further information to the Committee.

Proposed by Ms Neill

Seconded by Councillor Mallon and agreed that

**the Corporate Performance and Improvement Plan 2024/25 Performance Progress Report Quarter 3 be noted.**

*ACTION BY: Lesley Millar, Head of Organisation Development*

## 4.3 **FI/AUD/02 UPDATE ON AUDIT AND RISK COMMITTEE ACTIONS**

### 1. Purpose

**The purpose of this report was for Members to note the progress on actions raised at previous Audit and Risk Committees.**

### 2. Introduction/Background

Members were reminded that at each Committee meeting, a progress update on previous Committee actions was provided for consideration.

### 3. Key Points

The following table provided a progress update on the actions raised.

Item Action		Progress update	Anticipated Completion Date
March 2024			
4.5	INTERNAL AUDIT UPDATE REPORT		

Item	Action	Progress update	Anticipated Completion Date
(i)	The new Contract Review report to be provided to CLT, to also be provided to the Audit & Risk Committee.	<b>In Progress</b> Development of a contract review report has been paused pending the implementation of the Procurement Act 2023 on 24 February 2025. The implications of the Act are being considered to assess how we will manage, monitor and report on contracts, ensuring compliance with the Legislation, with the first contract reviews under the new Legislation due by the end of September 2025.	30/09/25
<b>December 2024</b>			
<b>3.1 REVIEW OF THE EFFECTIVENESS OF THE AUDIT &amp; RISK COMMITTEE</b>			
(i)	A facilitated self-assessment session on the 13 February 2025 be approved.	<b>Complete</b> The facilitate self-assessment session took place on 13 February 2025.	N/A
<b>4.2 NIAO: REPORT TO THOSE CHARGED WITH GOVERNANCE</b>			
(i)	An update on the findings raised be provided to a future Committee.	<b>In Progress</b> An update on the agreed actions will be provided to the June Committee meeting.	30/06/25
<b>4.7 CORPORATE PERFORMANCE AND IMPROVEMENT PLAN 2024/25 – QUARTER 2 PROGRESS REPORT</b>			
(i)	Objectives to be linked to the strategic outcomes in the Corporate Plan and referenced in quarterly updates.	<b>Complete</b> Each indicator has been linked to one or more of the 6 Corporate Plan Objectives and this has been reflected in the Quarter 3 performance report.	N/A
<b>4.10 CORPORATE RISK REGISTER</b>			
(i)	Members' comments re: the arc21 risk be passed on to the Director of Sustainability.	<b>Complete</b> Members' comments were passed to the Director of Sustainability.	N/A

Proposed by Councillor Bennington  
 Seconded by Ms Neill and agreed that



**the progress on actions raised at previous Audit and Risk Committees be noted.**

*NO ACTION*

#### **4.4 FI/AUD/01 INTERNAL AUDIT UPDATE REPORT**

##### **1. Purpose**

**The purpose of this report was for Members to note the Internal Audit activity since the Audit and Risk Committee last met in December 2024.**

##### **2. Introduction/Background**

Members were reminded that a report providing a summary of the Internal Audit activity since the Audit and Risk Committee last met, was presented on a quarterly basis.

##### **3. Key Points**

The circulated Internal Audit update report included the objectives and conclusions reached for each completed engagement and management comments as applicable.

The report also provided details of the progress of the implementation of agreed Internal Audit recommendations and the results of Internal Audit's Quality Assurance and Improvement Programme (QAIP).

The Head of Internal Audit responded to Members' queries in relation to the Audits completed in the period.

Proposed by Ms Neill

Seconded by Councillor Wilson and agreed that

**the Internal Audit activity since the Audit and Risk Committee last met in December 2024 be noted.**

*NO ACTION*

#### **4.5 FI/AUD/03 CORPORATE RISK REGISTER**

##### **1. Purpose**

**The purpose of this report was for Members to note the updated Corporate Risk Register.**

##### **2. Introduction/Background**

A report providing details of the Council's Corporate Risk Register, since the Audit and Risk Committee last met, was presented on a quarterly basis.

### 3. Key Points

The review and update of the Corporate Risk Register by Directors had been completed and the updated risk register, agreed by the Corporate Leadership Team, was circulated for Members' review.

The Director of Finance and Governance provided assurances that the effect of global issues on energy costs was being kept under review along with potential trends across other risks.

Proposed by Councillor Bennington  
Seconded by Ms Neill and agreed that

**the updated Corporate Risk Register be noted.**

*NO ACTION*

## **4.6 FI/AUD/146 NATIONAL FRAUD INITIATIVE 2024/25**

### **1. Purpose**

**The purpose of this report was for Members to note the National Fraud Initiative 2024/25 methodology.**

### **2. Introduction/Background**

The National Fraud Initiative (NFI) was a data matching exercise designed to help participating bodies identify possible cases of fraud and detect and correct under or overpayments from the public purse.

### **3. Key Points**

In September 2024, the Committee was advised of the Council's participation in the National Fraud Initiative 2024/25 and that the required datasets for Payroll and Trade Creditors had been provided.

Data matches were released to Council of 20 December 2024 for Payroll and 23 January 2025 for Creditors.

Council was not expected to investigate every match. Instead, an initial review of all the matches was to be undertaken before deciding on those matches which warranted further investigation, based on risk.

To ensure an appropriate approach had been adopted for the identification of matches for investigation, the circulated methodology had been developed.

The results of the National Fraud Initiative 2024/25 exercise would be reported to the Corporate Leadership Team and the Audit and Risk Committee.

Proposed by Councillor Bennington  
Seconded by Councillor Mallon and agreed that

**the National Fraud Initiative 2024/25 methodology be noted.**

*NO ACTION*

## **5 ANY OTHER RELEVANT BUSINESS**

None

### **PROPOSAL TO PROCEED 'IN CONFIDENCE'**

Proposed by Councillor Mallon  
Seconded by Councillor Wilson and agreed

**that any remaining Committee business be taken in Confidence.**

**The Chairperson advised that the live stream and audio recording would cease at this point.**

## **6 ITEM IN CONFIDENCE**

### **6.1 IN CONFIDENCE FI/AUD/04 CONCERNS RAISED AND INVESTIGATIONS UPDATE**

#### **1. Purpose**

**The purpose of this report was for Members to note the update on concerns raised and investigations.**

#### **2. Introduction/Background**

Members were reminded that a report containing an update on concerns raised and investigations was presented on a quarterly basis.

#### **3. Key Points**

A report containing an update on concerns raised and investigations was circulated.

The Head of Internal Audit responded to Members' queries in relation to lessons learned.

Proposed by Ms Neill  
Seconded by Councillor Mallon and agreed that

**the update on concerns raised and investigations be noted.**

*NO ACTION*

**PROPOSAL TO PROCEED OUT OF 'IN CONFIDENCE'**

Proposed by Councillor Bennington  
Seconded by Councillor Mallon and agreed that

**any remaining Committee business be taken in Open Session.**

**The Chairperson advised that the audio recording would resume.**

There being no further committee business the Chairperson thanked everyone for their attendance, and the meeting concluded at 7.28pm.

---

**MAYOR**