17 September 2026

Committee Chair:	Councillor S Wilson
Committee Vice-Chair:	Councillor A McAuley
Committee Members:	Alderman M Magill Councillors – A Bennington, M Brady, L O'Hagan
Independent Member:	Ms Ashley Neill

Dear Member

MEETING OF THE AUDIT AND RISK COMMITTEE

A meeting of the Audit and Risk Committee will be held in the **Round Tower Council Chamber, Antrim Civic Centre on Tuesday, 22 September 2026 at 6.30pm.**

You are requested to attend.

Yours sincerely

Richard Baker, GM MSc
Chief Executive, Antrim and Newtownabbey Borough Council

PLEASE NOTE: refreshments will be available in the Café from 5.20 pm.

For any queries please contact Member Services:
Tel: 028 9448 1301

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A G E N D A

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2. DECLARATIONS OF INTEREST

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REPORT ON BUSINESS TO BE CONSIDERED AT THE AUDIT AND RISK COMMITTEE MEETING ON TUESDAY 22 SEPTMEBER 2026

3 ITEMS FOR DECISION

3.1 FI/FIN/SOA/12 ANNUAL GOVERNANCE STATEMENT 2025/26

1. Purpose

The purpose of this report is to recommend to Members to approve the Annual Governance Statement for 2025/26 and be signed and dated by the Chair of the Audit and Risk Committee.

2. Background

The Council is required to publish an Annual Governance Statement with its annual statement of accounts.

This statement is consistent with the principles of the CIPFA/SOLACE Framework 'Delivering Good Governance in Local Government,' and outlines how the Council is complying with the Framework.

This statement also meets the requirements of Regulation 4(2) of the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 in relation to the review of the system of internal control.

Regulation 4(4) of the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 also requires that "…a local government body as a whole or committee must approve an annual governance statement prepared in accordance with proper practices on internal control."

3. Key Points

Members are reminded that a copy of the draft (unaudited) Annual Governance Statement 2025/26 was presented to them at the June 2026 Audit and Risk Committee and that this Statement along with the draft Financial Statements were submitted to the Department of Communities for external audit.

The external audit has not been completed and the final Annual Governance Statement 2025/26 is enclosed.

4. Recommendation

It is recommended that the Annual Governance Statement 2025/26 be approved and be signed and dated by the Chair of the Audit and Risk Committee.

Prepared by: Paul Caulcutt, Head of Internal Audit

Approved by: John Balmer, Director of Finance

3.2 FI/FIN/SOA/12 STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

1. Purpose

The purpose of this report is to recommend to Members to approve the Statement of Accounts for the Year Ended 31 March 2026 and be signed and dated by the Chair of the Audit and Risk Committee.

2. Background

The Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 requires that:

"8 (3)… a local government body must, no later than 30th September following the end of the financial year to which the statement relates:

a) Consider either by way of a committee of that body or by the members of the body as a whole the statement of accounts;

b) Following that consideration, approve the statement of accounts for submission to the local government auditor by a resolution of that committee or meeting;

c) Following approval, ensure that the statement of accounts is signed and dated by the person presiding at the committee or meeting at which the approval was given…"

and

"(4) The chief financial officer must re-certify the presentation of the statement of accounts… before the relevant local government body approves it."

Members are reminded that the Council delegated authority in April 2015, to the Audit and Risk Committee to approve the Statement of Accounts.

3. Key Points

Members are reminded that the (unaudited) Statement of Accounts for the year ended 31 March 2026 was presented at the June 2026 Audit and Risk Committee and that the Committee would be required to approve the audited Statement of Accounts at the September Committee.

The Northern Ireland Audit Office has completed their audit of the Statement of Accounts, which has resulted in no change to the Council's financial position and the Local Government Auditor providing an unqualified audit opinion.

Officers are finalising the Statement of Accounts, including minor amendments in preparation for publication. Details (enclosed) will be presented to Members of the Committee prior to seeking approval.

A complete copy of the Statement of Accounts will be provided to Members for information by email.

4. Recommendation

It is recommended that the Statement of Accounts for the Year Ended 31 March 2026 be approved and be signed and dated by the Chair of the Audit and Risk Committee.

Prepared by: Richard Murray, Head of Finance

Approved by: John Balmer, Director of Finance

4 ITEMS FOR NOTING

4.1 FI/FIN/SOA/12 NIAO: REPORT TO THOSE CHARGED WITH GOVERNANCE 2025/26 (DRAFT)

1. Purpose

The purpose of this report is to recommend to Members to note the Northern Ireland Audit Office's draft Report to Those Charged with Governance 2025/26.

2. Key Points

Members are advised that the Local Government Auditor has completed the audit of the Statement of Accounts for the year ended 31 March 2026 and has now issued the draft Report to Those Charged with Governance (enclosed).

A copy of the final Report to Those Charged with Governance, incorporating management responses, will be presented at the next Committee meeting in December 2026.

Representatives of the NIAO will be in attendance to answer Members' questions.

3. Recommendation

It is recommended that the Northern Ireland Audit Office's draft Report to Those Charged with Governance 2025/26 be noted.

Prepared by: Richard Murray, Head of Finance

Approved by: John Balmer, Director of Finance

4.2 FI/FIN/SOA/11 NIAO: REPORT TO THOSE CHARGED WITH GOVERNANCE 2024/25 – ACTIONS UPDATE

1. Purpose

The purpose of this report is to recommend to Members to note the progress of actions taken in relation to the audit recommendations made by the NIAO in the Report to those Charged with Governance 2024/25.

2. Key Points

Further to the December 2025 report by NIAO: Report to those Charged with Governance, it was recommended an update on the findings raised within the report along with the agreed actions be provided to a future Audit and Risk Committee.

In line with this recommendation, a progress report is enclosed providing an update on actions taken by Council to address matters raised.

3. Recommendation

It is recommended that the progress made on the audit recommendations within the Report to those Charged with Governance 2024/25 be noted.

Prepared by: Richard Murray, Head of Finance

Approved by: John Balmer, Director of Finance

4.3 FI/AUD/02 NIAO: LOCAL GOVERNMENT AUDITOR'S REPORT 2026

1. Purpose

The purpose of this report is to recommend to Members to note the Local Government Auditor's Report 2026.

2. Background

Northern Ireland's Local Government Auditor has published a report (enclosed) summarising the findings of the audits of local councils during 2024/25.

3. Key Points

Regarding the financial position of all 11 councils, the report notes that:

- Income totalled £1.3 billion for the year, an increase of around 8% from 2023/24, largely driven by a 3% increase in District Rates.

- Expenditure for the year totalled £1.23 billion, of which more than 40% related to staff costs, and that 2024/25 was the second successive year that council income has exceeded expenditure.

- Councils held more than £2.5 billion of land and buildings.

- Total useable reserves have increased to £566 million, the highest levels recorded to date.

The Local Government Auditor has stated that "higher levels of usable reserves available to councils has helped strengthen their financial resilience in the short term. While this is welcome, it emphasises the need for councils to ensure they have clear and robust plans in place so that ratepayers are assured that funds will be managed and used to deliver maximum value and benefit.

Similarly, buildings represent the single largest category of assets held by councils. My report therefore highlights the need for clear capital asset plans, particularly to ensure the effective and efficient management of any surplus assets."

Other findings noted in the report include:

- The average absence per council staff member during 2024/25 was 16.8 days, a slight improvement on the 17.1 days recorded in 2023/24. Despite this, five councils reported an increase in sickness absence during the year, with absence rates in local government continuing to considerably exceed those in central government.

- Performance in processing local planning applications varies considerably between individual councils. The average processing time across councils

was 19.8 weeks against a statutory target of 15 weeks. Only three of the 11 councils met the statutory target.

The report makes a number of recommendations aimed at supporting improvements for councils. We will review these and ensure they are progressed and monitored as appropriate.

4. Recommendation

It is recommended that the Local Government Auditor's Report 2026 be noted.

Prepared by: Paul Caulcutt, Head of Internal Audit

Approved by: John Balmer, Director of Finance

4.4 PT/CI/066 2025/26 ANNUAL SELF-ASSESSMENT REPORT ON PERFORMANCE

1. Purpose

The purpose of this report is to recommend to Members to note the Council's 2025/26 Annual Performance Self-Assessment Report.

2. Background

Members are reminded that under Part 12 of the Local Government Act (Northern Ireland) 2014, Section 92(2)(b)(i) & (ii) of the Act requires the Council to publish an assessment of its performance.

3. Corporate Performance and Improvement Plan

The Council's Corporate Performance and Improvement Plan establishes a range of performance targets, identified improvement objectives and statutory performance indicators to support the monitoring and assessment of the Council's performance.

4. Self-Assessment Report

The enclosed Annual Self-Assessment report provides an evaluation of the Council's performance against its statutory and self-imposed corporate performance indicators. In line with the legislative requirements, it includes comparisons with previous financial years and, where possible, benchmarking against the performance of other councils.

5. Recommendation

It is recommended that the Council's 2025/26 Annual Performance Self-Assessment Report be noted.

Prepared by: Allen Templeton, Performance Improvement Officer

Agreed by: Lesley Millar, Head of Organisation Development

Approved by: Collesa Brown, Director of People and Organisational Transformation

4.5 PT/CI/071 QUARTER 1 PROGRESS REPORT, CORPORATE PERFORMANCE AND IMPROVEMENT PLAN 2026/27

1. Purpose

The purpose of this report is to recommend to Members to note the Corporate Performance and Improvement Plan 2026/27, Quarter 1 Performance Progress Report.

2. Background

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

3. Previous Decision of Council

The Council's Corporate Performance and Improvement Plan 2026/27, approved in June 2026, sets out the Council's improvement objectives together with its corporate and statutory performance targets.

4. Performance Progress Reports

The Quarter 1 Performance Progress Report is enclosed. The report provides an update on progress against the Council's agreed improvement objectives and performance targets.

The Council's performance against the Key Performance Indicators for Quarter 1 is as follows:

Statutory Indicators

- Of the 10 Statutory Indicators, 7 are On Track and 3 indicators linked to Waste and Recycling have results not yet available and will be reported in Quarter 2.

Self-Imposed Indicators

- Of the 37 Corporate Performance Indicators linked to the six Corporate Objectives, 24 are On Track/Achieved, 4 are At Risk with mitigations in place to return them to target, 1 is currently outside the Council's control, and 8 do not yet have data available and will be reported in future quarterly reports.

Overall Indicators

- Council has 31 indicators On Track/Achieved, 4 indicators At Risk with mitigations in place, 1 indicator reported as outside Council control, and 11 indicators for which results are currently unavailable.

5. Recommendation

It is recommended that the Quarter 1 Performance Progress Report, Corporate Performance and Improvement Plan 2026/27 be noted.

Prepared by: Allen Templeton, Performance Improvement Officer

Agreed by: Lesley Millar, Head of Organisation Development

Approved by: Collesa Brown, Director of People and Organisational Transformation

4.6 FI/AUD/02 UPDATE ON AUDIT AND RISK COMMITTEE ACTIONS

1. Purpose

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

2. Background

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

3. Key Points

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

Item	Action	Progress update	Anticipated Completion Date
December 2025			
5.1	**ANY OTHER RELEVANT BUSINESS**		
(i)	The Director of Finance and Governance agreed to review a Member's proposal that Council evaluate the potential benefits of investing in the Social Value Engine (SVE).	**In Progress** The Growth Director of Social Value Engine has been contacted and is to provide Council with background information, prior to appropriate arrangements for a demonstration being made.	31/12/26
June 2026			
3.1	**AUDIT & RISK COMMITTEE ANNUAL REPORT 2025/26**		
(i)	The Audit & Risk Committee Report for 2025/26 be approved and that the report be provided to the June 2026 Council meeting.	**Complete** The Audit & Risk Committee Report for 2025/26 was provided to the June 2026 Council meeting and has been uploaded to the Council's website.	N/A
4.2	**CORPORATE PERFORMANCE AND IMPROVEMENT PLAN 2025/26, PERFORMANCE PRORGESS REPORT QUARTER 4**		
(i)	Review the telephone answering system in order to address the number of abandoned calls.	**Complete** An update was provided to Members on 1 September 2026.	N/A
4.5	**INTERNAL AUDIT UPDATE REPORT**		
(i)	Provide Members with information on the number of staff on non-standard hours contracts.	**Complete** An update was provided to Members on 1 September 2026.	N/A

4.7	**CORPORATE RISK REGISTER**		
(i)	Provide Members with information in relation to the corporate risk register, including cyber security risk, capital development risk and the process of incorporating additional risks following audit findings.	**Complete** An update was provided to Members on 1 September 2026.	N/A
4.9	**ANNUAL GOVERNANCE STATEMENT 2025/26**		
(i)	Raise with the Director of Environment and Sustainability, a Member's request to consider the potential future benefits of the arc21 proposed facility.	**Complete** An update was provided to Members on 1 September 2026.	N/A
(ii)	Provide Members with information regarding the status of the CIPFA / SOLACE Framework approval by Council.	**Complete** An update was provided to Members on 1 September 2026.	N/A
4.10	**STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026**		
(i)	Bring a report to a suitable Committee on investment returns.	**Complete** An update was provided to Members on 1 September 2026.	N/A
6.1	**CONCERNS RAISED AND INVESTIGATIONS UPDATE**		
(i)	Discuss with the Director of Environment Services and Sustainability a Member's request for a review of vehicle recognition systems at Household Recycling Centres.	**Complete** An update was provided to Members on 1 September 2026.	N/A

4. Recommendation

It is recommended that the progress on actions raised at previous Audit and Risk Committees be noted.

Prepared by: Paul Caulcutt, Head of Internal Audit

Approved by: John Balmer, Director of Finance

4.7 FI/AUD/01 INTERNAL AUDIT UPDATE REPORT

1. Purpose

The purpose of this report is to recommend to Members to note the Internal Audit activity since the Audit and Risk Committee last met in June 2026.

2. Background

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

3. Key Points

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

The report also provides 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).

4. Recommendation

It is recommended that the Internal Audit activity since the Audit and Risk Committee last met in June 2026 be noted.

Prepared by: Paul Caulcutt, Head of Internal Audit

Approved by: John Balmer, Director of Finance

4.8 FI/AUD/03 CORPORATE RISK REGISTER

1. Purpose

The purpose of this report is to recommend to Members to note the updated Corporate Risk Register.

2. Background

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

3. Key Points

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

4. Recommendation

It is recommended that the updated Corporate Risk Register be noted.

Prepared by: Paul Caulcutt, Head of Internal Audit

Approved by: John Balmer, Director of Finance

4.9 FI/AUD/191 NATIONAL FRAUD INITIATIVE 2026

1. Purpose

The purpose of this report is to recommend to Members to note the National Fraud Initiative 2026 report.

2. Background

The National Fraud Initiative (NFI) is 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

The Comptroller and Auditor General (C&AG) for Northern Ireland, head of the Northern Ireland Audit Office (NIAO), has statutory powers to conduct matching exercises for the purpose of assisting in the prevention and detection of fraud. These powers are contained in the Serious Crime Act 2007, which inserts Articles 4A to 4H into the Audit and Accountability (Northern Ireland) Order 2003.

The Council must participate in this exercise and supply the following dataset information for matching to that of other public sector bodies to identify possible fraud or error:

1) Payroll – total payments made to current employees and Elected Members for the 1 April 2026 to 30 September 2026.

2) Trade creditors payment history – payment history for the period 1 October 2023 to 30 September 2026.

3) Trade creditor Standing Data – current creditor information held at the date of data extract (from 1 October 2026).

Where a match is found, it indicates that there is an inconsistency that may require further investigation to establish what has caused the match and any further action that may be deemed necessary. Examples of possible matches are as follows:

- An employee with the Council who has a second employment with another Council or public body.

- An employee who is also a supplier to the Council or has been paid through Creditors.

- Suppliers who are associated with other suppliers, e.g. through address.

- Duplicate payments made to suppliers.

Dataset Upload

Datasets must be provided to the Department of Work and Pensions (DWP) (responsible for the collection and processing of data on behalf of the C&AG) from 1 October 2026. A secure electronic upload facility is available enabling data for NFI to be submitted directly.

This facility is contained within the existing secure NFI web application and no other method of data transfer to the NFI is acceptable.

Access to the NFI website will be restricted to those officers deemed necessary by the Chief Executive.

Results notification and possible action

Data extracted will then be matched with other Public Sector datasets and prioritised into the order of how closely the dataset matches. Initial matches should be available from mid-December 2026, with additional matches made available in the New Year.
The Council is responsible for investigating these matches. All matches will be considered by the Head of Internal Audit, who will determine further action if appropriate, including invocation of the Fraud Response Plan.

Details of the total matches received, and amounts recovered following the previous NFI exercises are as follows:

Year	Matches		Amounts Recovered	Reason
	Total	Investigated		
2020	1,036	153 (15%)	£1,837.31	2 duplicate payments
2022	648*	218 (34%)	Nil	
2024	1,389	278 (20%)	£8,685.36	4 duplicate payments

***** The period of data extraction for Creditors Payments was reduced due to the introduction of the CiAnywhere finance system.

A summary of the NFI 2024 exercise completed in Northern Ireland, as reported by the Northern Ireland Audit Office, has been enclosed for information.

Participating bodies

Organisations participating in this exercise are those that provide data for the purposes of a data matching exercise, which may be on either a mandatory or voluntary basis.

Mandatory bodies are those bodies whose accounts are required to be audited by:

1) the Comptroller and Auditor General, except for bodies audited by the Comptroller and Auditor General by virtue of section 55 of the Northern Ireland Act 1998; or
2) a Local Government Auditor.

Since the Council's accounts are audited by a Local Government Auditor the Council must supply the required information.

The cost of participating in the National Fraud Initiative will be approximately £1,500 (final cost will not be known until invoiced) which is payable to the Northern Ireland Audit Office in February 2027.

Other mandatory participants include Central Government, Education Boards, and Health Trusts throughout the United Kingdom.

4. Recommendation

It is recommended that the National Fraud Initiative 2026 report be noted.

Prepared by: Paul Caulcutt, Head of Internal Audit

Approved by: John Balmer, Director of Finance

5 ANY OTHER RELEVANT BUSINESS

Any Other Relevant Business (AORB) may be taken at this point.