



**Antrim and
Newtownabbey**
BOROUGH COUNCIL

12 March 2026

Committee Chair: Alderman J McGrath
Committee Vice-Chair: Councillor M Goodman
Committee Members: Alderman S Ross
Councillors – A Bennington, S Flanagan and S Wilson
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 Wednesday 18 March 2026 at 6.30pm.**

You are requested to attend.

Yours sincerely

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

PLEASE NOTE: a fork buffet will be available in the Café from 5.20 pm.

For any queries, please contact Member Services:

Tel: 028 9448 1301

memberservices@antrimandnewtownabbey.gov.uk

A G E N D A

1. APOLOGIES

2. DECLARATIONS OF INTEREST

3. ITEMS FOR DECISION

3.1 Review of the Effectiveness of the Audit and Risk Committee 2025/26

3.2 Internal Audit Strategy 2026 -2030

3.3 Change to the Internal Audit Plan 2025/26

3.4 Internal Audit Plan 2026/27

4. ITEMS FOR NOTING

4.1 NIAO: Audit Strategy 2025/26

4.2 Corporate Performance and Improvement Plan 2025/26, Performance Progress Report Quarter 3

4.3 Update on Audit and Risk Committee Actions

4.4 Internal Audit Update Report

4.5 Corporate Risk Register

4.6 Risk Management Policy

5. ANY OTHER RELEVANT BUSINESS

6. ITEMS IN CONFIDENCE

6.1 Concerns Raised and Investigations Update

**REPORT ON BUSINESS TO BE CONSIDERED AT THE
AUDIT AND RISK COMMITTEE MEETING
ON WEDNESDAY 18 MARCH 2026**

3 ITEMS FOR DECISION

**3.1 FI/AUD/02 REVIEW OF THE EFFECTIVENESS OF THE AUDIT AND RISK COMMITTEE
2025/26**

1. Purpose

The purpose of this report is 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 2026 Council meeting.

2. Background

Members are reminded that CIPFA's Audit Committee – Practical Guidance for Local Authorities and Police, places a requirement on Audit Committees to “Report regularly on their work, and at least annually report an assessment of their performance”.

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

3. Key Points

Following review, Members agreed 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 **enclosed** Review of the Effectiveness of the Audit and Risk Committee report.

This report, along with an Annual Report outlining the Audit and Risk Committee's activities during the year, will be reported to the June 2026 Council meeting as part of the year end reporting process.

For Member's information, officers have reviewed the NIAO's Effective Audit and Risk Assurance Committees Good Practice Guide that was provided to Members in June 2025.

A gap analysis has been undertaken, assessing the Committee's performance against this guide and the checklist provided.

The Committee has a 95% conformance rate with the requirements of the guide, and officers are continuing to review to identify enhancements for the Committee going into 2026/27. Further information on this will be provided to the Committee in due course.

4. Recommendation

It is recommended 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 2026 Council meeting.

Prepared by: Paul Caulcutt, Head of Internal Audit

Approved by: John Balmer, Director of Finance

3.2 FI/AUD/01 INTERNAL AUDIT STRATEGY 2026-2030

1. Purpose

The purpose of this report is to obtain approval from Members on the Internal Audit Strategy 2026-2030.

2. Background

Members are reminded that in December 2025, the draft Internal Audit Strategy 2026-2030 had been provided to them and that a 4-week internal consultation was to commence.

3. Key Points

The Internal Audit Strategy 2026-2030 will help guide the internal audit function towards the fulfilment of the Internal Audit Mandate (as set out in the Internal Audit Charter – approved by the Committee in March 2025) and aligns with the Council's Corporate Objectives set out in the Corporate Plan 2024-30.

The strategy identifies six areas of strategic focus that delivers internal audit excellence that strengthens trust, supports organisational learning, and improves outcomes for residents, employees, and communities. These are:

1. Strengthening capability through professional development
2. Driving continuous improvement through innovation and insight
3. Informing governance and policy with expert advice
4. Setting and assuring standards that build quality and trust
5. Enhancing service delivery through collaboration
6. Unifying approaches to support complex and cross-cutting risks

Consultation on the Strategy with key stakeholders took place during the period 17 December 2025 to 14 January 2026.

Following closure of the consultation, limited changes were required, with the final Strategy (**enclosed**) presented to the Corporate Leadership Team on 26 January 2026, where it was approved.

The Strategy has been screened for the need for an Equality Impact Assessment (EQIA), Rural Needs Impact Assessment (RNIA) and a Data Protection Impact Assessment (DPIA). The screening of each has concluded that impact assessments are not recommended.

4. Recommendation

It is recommended that the Internal Audit Strategy 2026-2030 be approved.

Prepared by: Paul Caulcutt, Head of Internal Audit

Approved by: John Balmer, Director of Finance

3.3 FI/AUD/01 CHANGE TO THE INTERNAL AUDIT PLAN 2025/26

1. Purpose

The purpose of this report is to obtain approval from Members on the change to the Internal Audit Plan 2025/26.

2. Background

Members are reminded that they approved the Internal Audit Plan for 2025/26 on 19 March 2025.

3. Key Points

The Internal Audit Plan for 2025/26 includes the following audits which were scheduled for completion during the final quarter of 2025/26:

- Safeguarding - To provide assurance over compliance with the revised Safeguarding Policy and procedures.
- Capital Projects - To provide assurance that the out-workings of the review of the Capital Programme are being progressed in a timely manner.

The objective of both these audits was to provide assurance following completion of reviews and updates to processes and their out-workings.

During the planning stage for each audit and through discussions with management, it is understood that these reviews are still ongoing, meaning the timing of the audit is not appropriate.

It is therefore proposed that both these audits are deferred from the 2025/26 Audit Plan to future plans following completion, implementation and embedding of revised processes etc.

The Corporate Leadership Team has considered and approved the change to the Internal Audit Plan for 2025/26.

4. Recommendation

It is recommended that the change to the Internal Audit Plan 2025/26 be approved.

Prepared by: Paul Caulcutt, Head of Internal Audit

Approved by: John Balmer, Director of Finance

3.4 FI/AUD/01 INTERNAL AUDIT PLAN 2026/27

1. Purpose

The purpose of this report is to obtain approval from Members on the Internal Audit Plan 2026/27.

2. Background

The Head of Internal Audit is 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 will be the Internal Audit service provided during the year.

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

A Strategic Audit Plan is therefore developed which sets out the audit coverage over a three-year period, which in turn informs 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 forms the basis of the 2026/27 Internal Audit Plan.

3. Key Points

In preparation of the 2026/27 Internal Audit Plan, the Council's risk registers (Corporate and Service) have been updated, reviewed and assessed to take into account the change in risk profile.

This ensures the 2026/27 audit coverage is risk based and provides a sound basis for the provision of a robust annual internal audit opinion at the end of the year.

The Internal Audit Plan for 2026/27 (**enclosed**) has been consulted on and approved by the Corporate Leadership Team.

4. Recommendation

It is recommended that the Internal Audit Plan 2026/27 be approved.

Prepared by: Paul Caulcutt, Head of Internal Audit

Approved by: John Balmer, Director of Finance

4 ITEMS FOR NOTING

4.1 FI/FIN/SOA/12 NIAO: AUDIT STRATEGY 2025/26

1. Purpose

The purpose of this report is for Members to note the Northern Ireland Audit Office's Audit Strategy 2025/26.

2. Background

The Local Government Auditor is 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 has a statutory duty to be satisfied the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of its resources.

The Local Government Auditor is 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, issues their Audit Strategy (**enclosed**) to the Chief Financial Officer and the Audit and Risk Committee.

3. Key Points

The Audit Strategy highlights:

- How the NIAO plan to audit the financial statements for the year ending 31 March 2026, including how they will 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 2026;
- The planned timetable, fees and audit team;
- Relevant updates to the code;
- Matters which the NIAO are 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 is relevant to the Council.

4. Recommendation

It is recommended that the Northern Ireland Audit Office's Audit Strategy 2025/26 be noted.

Prepared by: Richard Murray, Head of Finance

Approved by: John Balmer, Director of Finance

4.2 PT/CI/066 CORPORATE PERFORMANCE AND IMPROVEMENT PLAN 2025/26, PERFORMANCE PROGRESS REPORT QUARTER 3

1. Purpose

The purpose of this report is to recommend to Members to note the Corporate Performance and Improvement Plan 2025/26, Quarter 3 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 2025/26 was approved in June 2025. This set out a range of robust performance targets, along with identified improvement objectives and several Statutory Performance Targets.

4. Performance Progress Reports

Third Quarter Performance Progress Report is **enclosed** for Members information.

5. Governance

Quarterly performance progress reports are reported to relevant Committees.

6. Recommendation

It is recommended that the Quarter 3 Performance Progress Report be noted.

Prepared by: Allen Templeton, Performance Improvement Officer

Agreed by: Lesley Millar, Head of Organisation Development

Approved by: Liz Johnston, Deputy Director of Governance

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

1. Purpose

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

2. Introduction / 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
March 2024			
4.5 INTERNAL AUDIT UPDATE REPORT			
(i)	The new Contract Review report to be provided to CLT, to also be provided to the Audit and Risk Committee.	In Progress Guidance on the contract management requirements of the Procurement Act 2023 has yet to be produced by the Cabinet Office. It is envisaged that once guidance is available, it will require significant system changes to ensure compliance. As such, it is not feasible to develop a contract management report until the requirements for reporting are known. Assurance can be given that contracts are being managed, and Internal Audit will continue to review contract management and provide this assurance to Members. Management will continue to keep this under review and develop an appropriate report for CLT and the Audit and Risk Committee.	Unknown
December 2025			
4.3 NIAO: PERFORMANCE IMPROVEMENT AUDIT AND ASSESSMENT REPORT 2025/26			

Item	Action	Progress update	Anticipated Completion Date
(i)	The Director of Organisation Development (Interim) confirmed that the previous figures relating to Economic Development could now be amended after receiving notification from Belfast City Council.	Complete The figures relating to Economic Development were amended and published on the Council's website on 11 December 2025.	N/A
4.7 INTERNAL AUDIT UPDATE REPORT			
(i)	The Director of Estates and Recreation to provide details of vehicle checks to Members.	Complete Vehicle check information was provided to Ald. Ross.	N/A
4.11 NIAO: DESIGNATION OF LOCAL GOVERNMENT AUDITOR			
(i)	A letter of thanks be sent to Colette Kane of NIAO on behalf of Council.	Complete Letter to Colette Kane was sent on behalf of Council.	N/A
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 A proposal to bring a consultant to present to the Corporate Leadership Team is being considered.	30/04/26

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

4.4 FI/AUD/01 INTERNAL AUDIT UPDATE REPORT

1. Purpose

The purpose of this report is for Members to note the Internal Audit activity since the Audit and Risk Committee last met in December 2025.

2. Introduction / 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 December 2025 be noted.

Prepared by: Paul Caulcutt, Head of Internal Audit

Approved by: John Balmer, Director of Finance

4.5 FI/AUD/03 CORPORATE RISK REGISTER

1. Purpose

The purpose of this report is 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, 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

4.6 FI/AUD/03 RISK MANAGEMENT POLICY

1. Purpose

The purpose of this report is for Members to note the Risk Management Policy.

2. Introduction/Background

Members are reminded that in March 2023, the Policy and Governance Committee approved the Risk Management Policy.

3. Key Points

In accordance with the Council's Policy Framework and Schedule, the Risk Management Policy has been reviewed and updated.

The Policy is aligned with the revised HM Treasury's Guidance on the Management of Risk – Principles and Concepts (published 2025).

The updates to the Policy include referencing the Risk Control Framework and providing clarification of the Council's Risk Appetite.

A copy of the updated Policy is **enclosed**, with amendments highlighted in red for information.

The Risk Management Strategy has been reviewed and approved by the Corporate Leadership Team in February 2026 and the Policy and Governance Committee in March 2026.

4. Screening Requirements

The Policy has been screened for the need for an Equality Impact Assessment (EQIA), Rural Needs Impact Assessment (RNIA) and a Data Protection Impact Assessment (DPIA).

The screening of each has concluded that impact assessments are not recommended.

5. Recommendation

It is recommended that the Risk Management Policy 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.