



**MINUTES OF THE PROCEEDINGS OF THE MEETING OF THE AUDIT AND RISK COMMITTEE
HELD IN THE ROUND TOWER CHAMBER, ANTRIM CIVIC CENTRE
ON TUESDAY 9 DECEMBER 2025 AT 6.30 PM**

In the Chair	: Alderman J McGrath
Committee Members (In Person)	: Councillor A Bennington
Committee Members (Remote)	: Alderman S Ross Councillors – M Goodman and S Wilson
Independent Member (In Person)	: Ms Ashley Neill
Officers Present	: Director of Finance and Governance – S Cole Director of Organisation Development (Interim) – H Hall Director of Estates and Recreation – M McDowell Deputy Director of Finance – J Balmer Head of Finance – R Murray Head of Internal Audit – P Caulcutt ICT Helpdesk Officer – J Wilson Member Services Officer – C McGrandle
In Attendance	: S Wade - NI Audit Office

CHAIRPERSON'S REMARKS

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

The Chairperson further extended a welcome to Mr 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 2025/26

1. Purpose

The purpose of this report was to obtain Members' approval to hold a facilitated self-assessment session on 5 February 2026 to review the effectiveness of the Audit and Risk Committee during 2025/26.

2. Background

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

In previous years, Members of the Audit and Risk Committee participated in a facilitated self-assessment review of the performance of the Committee.

3. Key Points

The Review of the Effectiveness of the Audit and Risk Committee for 2025/26 was now due. To assist the Members in completing this review, we would propose to facilitate a self-assessment session on Thursday 5 February 2026.

This self-assessment includes the completion of an 'Evaluating the Effectiveness of the Audit Committee' checklist which enables the Committee to undertake and report an assessment of their performance throughout the year.

This assessment would be provided to the March 2026 Audit and Risk Committee for approval, before being reported, along with the Audit and Risk Committee Annual Report, to the Council meeting in June 2026.

Proposed by Councillor Wilson
Seconded by Ms Neill and agreed that

a facilitated self-assessment session on 5 February 2026 be approved.

ACTION BY: Paul Caulcutt, Head of Internal Audit

3.2 FI/AUD/01 INTERNAL AUDIT STRATEGY 2026-2030 DRAFT FOR CONSULTATION

1. Purpose

The purpose of this report was for Members to approve the Internal Audit Strategy 2026-2030 consultation.

2. Introduction/Background

New Global Internal Audit Standards in the UK Public Sector came into effect from 1 April 2025, replacing the former Public Sector Internal Audit Standards.

3. Key Points

Standard 9.2, under Domain IV – Managing the Internal Audit Function, required the development and implementation of an Internal Audit Strategy that supports the strategic objectives of Council.

The Strategy would 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.

A draft Internal Audit Strategy (circulated) had been developed and would be subject to a 4-week internal consultation, which would commence on 10 December 2025, for the purpose of obtaining feedback from stakeholders.

A summary of the consultation responses would be presented for Members' information at the March 2026 Committee, with this feedback being considered for incorporation into the Strategy prior to seeking final approval.

The Strategy was 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 had concluded that impact assessments were not recommended.

The Head of Internal Audit provided assurance in response to a Member's query regarding Internal Audit's ability to deliver the new Audit Strategy 2026-2030.

Proposed by Ms Neill

Seconded by Councillor Bennington and agreed that

the draft Internal Audit Strategy 2026-2030 be approved for consultation.

ACTION BY: Paul Caulcutt, Head of Internal Audit

4 ITEMS FOR INFORMATION

4.1 FI/FIN/SOA/11 NIAO: ANNUAL AUDIT LETTER 2024/25

1. Purpose

The purpose of this report was for Members to note the Local Government Auditor's 2024/25 Annual Audit Letter.

2. Key Points

In September 2025, the Audit and Risk Committee approved the Statement of Accounts for the year ended 31 March 2025.

The Local Government Auditor had now issued the Annual Audit Letter 2024/25 (circulated) following completion of the audit of the Statement of Accounts by the Northern Ireland Audit Office.

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

Proposed by Councillor Bennington
Seconded by Councillor Wilson and agreed that

the Annual Audit Letter 2024/25 be noted.

NO ACTION

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

1. Purpose

The purpose of this report was for Members to note the final Report to Those Charged with Governance 2024/25.

2. Key Points

In September 2025, the Audit and Risk Committee approved the Statement of Accounts for the year ended 31 March 2025. Members were also provided with a copy of the draft Report to Those Charged with Governance.

The Local Government Auditor had now issued the final Report to Those Charged with Governance (circulated) following completion of the audit of the Statement of Accounts by the Northern Ireland Audit Office.

The Report includes Council's Management Responses to the findings raised, which had been reviewed and agreed by the Corporate Leadership Team.

In response to a Member's query relating to the findings reported, the Director of Finance and Governance confirmed that Council would implement all recommendations in accordance with the timelines detailed in the Report and provide updates to future Audit and Risk Committees.

Proposed by Councillor Bennington
Seconded by Ms Neill and agreed that

the final Report to Those Charged with Governance 2024/25 be noted.

NO ACTION

4.3 PT/CI/070 NIAO: PERFORMANCE IMPROVEMENT AUDIT AND ASSESSMENT REPORT 2025/26

1. Purpose

The purpose of this report was to recommend to Members that the Northern Ireland Audit Office Performance Audit and Assessment Report 2025/26 be noted.

2. Introduction/Background

Part 12 of the Local Government Act (Northern Ireland) 2014 establishes that all Councils were under a general duty to make arrangements to secure continuous improvement in the exercise of their functions.

The Act requires the Local Government Auditor to summarise all of her work (in relation to her responsibilities under the Act) at the Council, in an annual improvement report. This would be published on the NIAO website by 31 March 2026, making it publicly available.

3. Previous Decision of Council

The Performance Governance Arrangements 2025/26 were noted at the June 2025 Audit and Risk Committee and June 2025 Council meeting, contained within the Performance Governance Arrangements was the Reporting Timetable which confirmed the NIAO Performance Improvement Audit and Assessment Report would be presented to December Audit and Risk committee.

4. Key Points

The Local Government Auditor had concluded, in the Audit Assessment, that, Council was likely to comply with its performance improvement responsibilities under Part 12 of the Local Government Act (Northern Ireland) 2014 during 2025/26. The Local Government Auditor had confirmed the Council was likely to discharge its duties in respect of Part 12 of the Act during 2025/26.

The Local Government Auditor had certified the Council's performance arrangements with an unqualified audit opinion, without modification. The Audit and Assessment Report 2025/26 does not contain any statutory recommendations and there were no proposals for improvement. A copy of the final Section 95 report, Audit Certificate and letter to the Chief Executive, were circulated for Members' information.

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.

Proposed by Ms Neill

Seconded by Councillor Bennington and agreed that

the NIAO Performance Improvement Audit and Assessment 2025/26 be noted.

ACTION BY: Helen Hall, Director of Organisation Development (Interim)

4.4 G/GEN/019 CODE OF GOVERNANCE (NOVEMBER 2025)

1. Purpose

The purpose of this report was for Members to note the Council's Code of Governance (November 2025).

2. Background

Antrim and Newtownabbey Borough Council was committed to the principles of good governance and had a Code of Governance to reflect this.

The document consolidates the key governance practices within the Council, demonstrating the Council's governance structures were consistent with the core and supporting principles contained in the Delivering Good Governance in Local Government Framework (April 2016).

3. Key Points

The Code of Governance (circulated) was taken to the Policy and Governance Committee for approval on 2 December. It was then uploaded to the Council website, to provide details of Council's existing processes and documentation to demonstrate compliance with the framework.

Proposed by A Neill

Seconded by Councillor Wilson and agreed that

the Code of Governance be noted.

NO ACTION

4.5 PT/CI/066 CORPORATE PERFORMANCE AND IMPROVEMENT PLAN 2025/26, PERFORMANCE PROGRESS REPORT QUARTER 2

1. Purpose

The purpose of this report was to recommend to Members to note the Corporate Performance and Improvement Plan 2025/26, Quarter 2 Performance Progress Report.

2. Background

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. Key Points

Second Quarter Performance Progress Report was circulated for Members' information.

5. Governance

Quarterly performance progress reports were reported to relevant Committees.

Proposed by Councillor Bennington
Seconded by Ms Neill and agreed that

the Quarter 2 Performance Progress Report be noted.

NO ACTION

4.6 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

At each Committee meeting, a progress update on previous Committee actions would be 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 Development of a contract review report had been paused pending the implementation of the Procurement Act 2023 on 24 February 2025. The implications of the Act were being considered to assess how we would 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.	31/12/25
September 2025			
3.1 ANNUAL GOVERNANCE STATEMENT 2024/25			
(i)	The Annual Governance Statement be signed by the Chair of the Audit and Risk Committee.	Complete The Annual Governance Statement was signed by the Chair of the Audit and Risk Committee on 16 September 2025.	N/A
4.2 UPDATE ON ACTIONS TAKEN BY COUNCIL IN RELATION TO THE AUDIT RECOMMENDATIONS BY THE NIAO IN THE REPORT TO THOSE CHARGED WITH GOVERNANCE			
(i)	Further clarification (to Cllr. Bennington) be provided in relation to Leisure Software.	Complete Clarification was provided to Cllr. Bennington by the Head of Leisure.	N/A
4.8 NATIONAL FRAUD INITIATIVE 2024-25			
(i)	Provide an update on cleansing the system (Creditors) at the next Audit and Risk Committee.	Complete Update report on the cleansing of the Creditors system was included in this Committee's agenda.	N/A

Proposed by Ms Neill
Seconded by Councillor Bennington and agreed that

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

NO ACTION

4.7 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 September 2025.

2. Introduction/Background

A report providing a summary of the Internal Audit activity since the Audit and Risk Committee last met, would be presented on a quarterly basis.

3. Key Points

The circulated 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).

The Head of Internal Audit and the Director of Estates and Recreation provided responses to Members' queries and, following a Member's request, agreed to provide vehicle check information.

Proposed by Councillor Bennington
Seconded by Alderman Ross and agreed that

the Internal Audit activity since the Audit and Risk Committee last met in September 2025 be noted and details of vehicle checks be provided to Members.

ACTION BY: Matt McDowell, Director of Estates and Recreation

4.8 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, would be presented on a quarterly basis.

3. Key Points

A facilitated workshop with the Corporate Leadership Team was held at the beginning of November to undertake a deep dive review of the Corporate Risk Register.

Following the workshop, the Corporate Leadership Team identified and agreed a number of updates to the Corporate Risks. These updates have been made to the Corporate Risk Register, which was circulated for Members' review.

The Director of Organisation Development (Interim) and the Director of Finance and Governance provided responses to Members' queries in respect of staff absence and AI use within Council.

Proposed by Councillor Wilson
Seconded by Ms Neill and agreed that

the updated Corporate Risk Register be noted.

NO ACTION

4.9 FI/AUD/01 GLOBAL INTERNAL AUDIT STANDARDS IN THE UK PUBLIC SECTOR – ACTION PLAN

1. Purpose

The purpose of this report was for Members to note the Global Internal Audit Standards in the UK Public Sector Action Plan.

2. Introduction/Background

New Global Internal Audit Standards in the UK Public Sector came into effect from 1 April 2025, replacing the former Public Sector Internal Audit Standards.

3. Key Points

To assess conformance with the new Standards, Internal Audit had completed a gap analysis.

On completion of this analysis (circulated), it was concluded that Internal Audit had 'generally achieved' conformance.
There were some areas for development which would work towards full achievement and an action plan had also been circulated for Members' information.

Progress updates on the completion of the actions would be provided to future Audit and Risk Committees.

Proposed by Ms Neill

Seconded by Councillor Bennington and agreed that

the Global Internal Audit Standards in the UK Public Sector Action Plan be noted.

NO ACTION

4.10 FI/AUD/146 NATIONAL FRAUD INITIATIVE – UPDATE ON CREDITOR DATABASE CLEANSE

1. Purpose

The purpose of this report was for Members to note the update on the creditor database cleanse following the National Fraud Initiative exercise.

2. Introduction/Background

Council participated in the latest National Fraud Initiative exercise; the results of which were presented to the Audit and Risk Committee in September 2025.

At that meeting it was agreed that an update on the process for cleansing the creditors ledger on the financial system would be presented to Members.

3. Key Points

Officers had reviewed all the matches selected for further investigation through the National Fraud Initiative and have taken corrective action as necessary.

The initiative identified the following potential duplicates in relation to creditors standing data:

Match Type	Matches
Duplicate creditors by creditor name	9
Duplicate creditors by address detail	64
Duplicate creditors by bank account number	24

There were many reasons why creditors may have more than one account e.g. an account for direct debits and a different account for payments paid by invoice, or related companies operating at the same address.

Reports of all active creditors have been run from the financial system and those accounts using the same VAT number and/or Bank Account number have been identified for further review. Out of approximately 5,400 suppliers, 28 duplicate VAT numbers and 33 duplicate bank accounts were found.

The number of potential duplicates were broadly similar to the numbers identified through the National Fraud Initiative as shown above.

These potential duplicates were being reviewed, this involves internet searches and contacting the creditor, to find out whether the creditor account could be closed or if there were valid reasons for the second record. At the current time none of these potential matches have been closed.

In addition, staff creating new suppliers in the Accounts Team have introduced further checks on VAT number and Companies House Records with these being further reviewed by a senior finance officer prior to approval. Whilst a limited number of duplicates have been identified for review, Finance Officers were also keen to utilise AI technology to further enhance the review process once a Council Policy for the use of AI was approved.

Some indicative research had indicated that AI tools could cleanse creditor data by using machine learning (ML) algorithms to automate the identification and correction of errors, inconsistencies, and duplicates within large datasets.

Proposed by Councillor Bennington
Seconded by Ms Neill and agreed that

the update on the creditor database cleanse following the National Fraud Initiative exercise be noted.

NO ACTION

4.11 FI/AUD/04 NIAO: DESIGNATION OF LOCAL GOVERNMENT AUDITOR

1. Purpose

The purpose of this report was for Members to note the designation of the Local Government Auditor.

2. Introduction/Background

Council had received correspondence from the Department for Communities (circulated), advising of the change in the designation of the Local Government Auditor.

3. Key Points

With effect from 1 January 2026, the Department, in consultation with the Comptroller and Auditor General for Northern Ireland, had designated Brian O'Neill as Local Government Auditor and assigned him to audit the accounts of every Local Government Body.

In response to a Member's request, it was agreed that a letter of thanks be sent on behalf of Council to Collette Kane of NIAO for her service and guidance as the previous Local Government Auditor.

Proposed by Councillor Wilson
Seconded by Councillor Bennington and agreed that

the designation of the Local Government Auditor be noted and a letter of thanks be sent to Colette Kane of NIAO on behalf of Council.

ACTION BY: John Balmer, Deputy Director of Finance

5 ANY OTHER RELEVANT BUSINESS

- 5.1** 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).

ACTION BY: Sandra Cole, Director of Finance and Governance

PROPOSAL TO PROCEED 'IN CONFIDENCE'

Proposed by Councillor Wilson
Seconded by Councillor Bennington and agreed

that any remaining Committee business be taken in Confidence.

The Chairperson advised that the live stream and audio recording would now 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

A report containing an update on concerns raised and investigations would be presented on a quarterly basis.

3. Key Points

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

Proposed by Ms Neill
Seconded by Councillor Bennington 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 Wilson and agreed that

any remaining Committee business be taken in Open Session.

The Chairperson advised that audio recording would resume.

There being no further committee business the Chairperson thanked everyone for their attendance, and the meeting concluded at 7.22 pm.

MAYOR