18 June 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 23 June 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
memberservices@antrimandnewtownabbey.gov.uk

1. **APOLOGIES**

2. **DECLARATIONS OF INTEREST**

3. **ITEM FOR DECISION**

   3.1 Audit and Risk Committee Annual Report 2025/26

4. **ITEMS FOR NOTING**

   4.1 NIAO: Code of Audit Practice 2026 and Statement of Responsibilities

   4.2 Corporate Performance and Improvement Plan 2025/26, Performance Progress Report Quarter 4

   4.3 Corporate Performance and Improvement Plan 2026/27, Executive Summary and Performance Governance Arrangements

   4.4 Update on Audit and Risk Committee Actions

   4.5 Internal Audit Update Report

   4.6 Internal Audit Annual Report 2025/26

   4.7 Corporate Risk Register

   4.8 Review of the Effectiveness of the System of Internal Control 2025/26

   4.9 Annual Governance Statement 2025/26

   4.10 Statement of Accounts for the Year Ended 31 March 2026

   4.11 Anti-Fraud and Corruption Policy, Fraud Response Plan and Anti-Bribery Policy

   4.12 Development of a Regional Protocol for Managing Fraud Risk in Planning and Establishment of a Planning Fraud Regional Response Team

5. **ANY OTHER RELEVANT BUSINESS**

6. **ITEM IN CONFIDENCE**

   6.1 Concerns Raised and Investigations Update

REPORT ON BUSINESS TO BE CONSIDERED AT THE AUDIT AND RISK COMMITTEE MEETING ON TUESDAY 23 JUNE 2026

3 ITEM FOR DECISION

3.1 FI/AUD/02 AUDIT AND RISK COMMITTEE ANNUAL REPORT 2025/26

1. Purpose

The purpose of this report is to recommend to Members to approve the Audit and Risk Committee Annual Report for 2025/26 and that the report be provided to the June 2026 Council meeting.

2. Background

CIPFA's Audit Committee – Practical Guidance for Local Authorities and Police 2022, places a requirement on the Audit and Risk Committee to "report regularly on their work, and at least annually report an assessment of their performance".

Members are reminded that on 18 March 2026, the Audit and Risk Committee approved the outcomes of the self-assessment review of the Committee's performance throughout the year, including reporting these outcomes to Full Council in June 2026, along with the Audit and Risk Committee Annual Report.

3. Key Points

The Audit and Risk Committee Annual Report (enclosed) has been prepared outlining the Committee's activities during 2025/26 and how the Committee has discharged its roles and responsibilities as set out in the Audit and Risk Committee Terms of Reference.

Members are asked to review and agree the report prior to it being provided to Full Council.

Once approved by Full Council, the report will be published on the Council's website.

4. Recommendation

It is recommended that Audit and Risk Committee Annual Report for 2025/26 be approved and that the report be provided to the June 2026 Council meeting.

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: CODE OF AUDIT PRACTICE 2026 AND STATEMENT OF RESPONSIBILITIES

1. <u>Purpose</u>

The purpose of this report is to recommend to Members to note the Northern Ireland Audit Office's Code of Audit Practice 2026 and Statement of Responsibilities.

2. <u>Key Points</u>

The Local Government Auditor recently issued the updated Code of Audit Practice 2026 (enclosed) setting out he framework for auditing local government bodies in Northern Ireland for the next five years.

The Code was approved by the NI Assembly in April 2026 and is applicable to the audit of all Northern Ireland local government bodies' financial statements from the financial year 2025/26 onwards.

A Statement of Responsibilities of the Local Government Auditor and Local Government Bodies (enclosed) has also been issued by the Local Government Auditor and is aligned to the Code of Audit Practice.

The Statement serves as the formal terms of engagement between the Local Government Auditor and local government bodies, summarising the responsibilities and what is expected of other parties.

3. <u>Recommendation</u>

It is recommended that the Northern Ireland Audit Office's Code of Audit Practice 2026 and Statement of Responsibilities be noted.

Prepared by: Paul Caulcutt, Head of Internal Audit

Approved by: John Balmer, Director of Finance

4.2 PT/CI/066 CORPORATE PERFORMANCE AND IMPROVEMENT PLAN 2025/26, PERFORMANCE PROGRESS REPORT QUARTER 4

1. Purpose

The purpose of this report is to recommend to Members to note the Corporate Performance and Improvement Plan 2025/26, Quarter 4 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. Performance Progress Reports

Fourth 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 Corporate Performance and Improvement Plan 2025/26 Quarter 4 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 PT/CI/071 CORPORATE PERFORMANCE AND IMPROVEMENT PLAN 2026/27, EXECUTIVE SUMMARY AND PERFORMANCE GOVERNANCE ARRANGEMENTS

1. Purpose

The purpose of this report is to recommend to Members to note the Corporate Performance and Improvement Plan 2026/27, Executive Summary and Performance Governance Arrangements.

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

Following approval in January 2026, the draft CPIP was subject to a 12-week public consultation.

Consultation feedback received from residents, stakeholders, businesses, and partner organisations was reported to Members in June 2026 and considered in the development of the final Plan.

The final CPIP 2026/27 was approved by the Policy and Governance Committee in June 2026, a copy of which is enclosed.

The Executive Summary (enclosed) provides an executive summary of the Performance Improvement Objectives as set out in the Corporate Performance and Improvement Plan for 2026/27. It outlines our commitment to the wellbeing of our residents, protecting our environment, the prosperity of the Borough and the seamless delivery of our services.

4. Performance Progress Reports

The Governance Arrangements (enclosed), which support the delivery of the CPIP, were also approved by the Policy and Governance Committee and are subject to annual review.

These arrangements outline the Council's duty to set objectives for the improvement of services, the performance framework and reporting, the Corporate Performance and Improvement Objectives and how we will monitor and measure these objectives.

5. Recommendation

It is recommended that the Corporate Performance and Improvement Plan 2026/27, Executive Summary and Performance Governance Arrangements 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

4.4 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** Social Value Engine (SVE) has been invited to present to CLT.	30/09/26

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

4.5 FI/AUD/01 INTERNAL AUDIT UPDATE REPORT

1. <u>Purpose</u>

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 March 2026.

2. <u>Background</u>

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. <u>Key Points</u>

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. <u>Recommendation</u>

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

Prepared by: Paul Caulcutt, Head of Internal Audit

Approved by: John Balmer, Director of Finance

4.6 FI/AUD/01 INTERNAL AUDIT ANNUAL REPORT 2025/26

1. Purpose

The purpose of this report is to recommend to Members to note the Internal Audit Annual Report 2025/26.

2. Background

In accordance with the Global Internal Audit Standards in the UK Public Sector, 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.

This opinion is based upon and is limited to the work performed during the year.

3. Key Points

The Internal Audit Annual Report (enclosed) provides:

- An overview of the internal audit activity throughout the year.
- A summary of the outworkings of the internal audit Quality Assurance and Improvement Programme.
- An overall annual assurance opinion for 2025/26.

4. Recommendation

It is recommended that the Internal Audit Annual Report 2025/26 be noted.

Prepared by: Paul Caulcutt, Head of Internal Audit

Approved by: John Balmer, Director of Finance

4.7 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

4.8 FI/AUD/01 REVIEW OF THE EFFECTIVENESS OF THE SYSTEM OF INTERNAL CONTROL 2025/26

1. Purpose

The purpose of this report is to recommend to Members to note the Review of the Effectiveness of the System of Internal Control for 2025/26.

2. Background

The Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015, requires that "a local government body shall conduct a review at least once in each financial year of the effectiveness of its system of internal control" and that "the findings of the review… must be considered at a meeting either of the local government body as a whole or a committee of the local government body whose remit includes audit of governance functions" so that this review will inform the approval of the Annual Governance Statement.

3. Key Points

The annual review of the Effectiveness of the System of Internal Control has been completed and a copy is enclosed for Members' review.

4. Recommendation

It is recommended that the Review of the Effectiveness of the System of Internal Control be noted.

Prepared by: Paul Caulcutt, Head of Internal Audit

Approved by: John Balmer, Director of Finance

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

1. Purpose

The purpose of this report is to recommend to Members to note the draft Annual Governance Statement 2025/26.

2. Background

The Council is required to publish an Annual Governance Statement within its annual Statement of Accounts.

3. Key Points

The draft Annual Governance Statement (enclosed) 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.

On completion of the audit of the Statement of Accounts the final Annual Governance Statement will be brought back to the Audit and Risk Committee for approval in September 2026.

4. Recommendation

It is recommended that the draft Annual Governance Statement be noted.

Prepared by: Paul Caulcutt, Head of Internal Audit

Approved by: John Balmer, Director of Finance

4.10 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 note the draft Statement of Accounts for the year ended 31 March 2026.

2. Background

The Local Government Accounts and Audit Regulations (Northern Ireland) 2015 requires the Financial Statements be formally considered and approved no later than 30 September following the end of the financial year to which the accounts relate.

Draft Financial Statements are due to be submitted to the Department of Communities no later than 30 June following the end of the financial year in preparation for external audit by the Northern Ireland Audit Office.

3. Key Points

Officers will provide Members with details of the Council's financial performance for the year ended 31 March 2026 as set out in the draft Statement of Accounts (enclosed).

Independent audit of the draft Statement of Accounts will proceed after submission to the Department for Communities by 30 June 2026 and the audited final Statement of Accounts will be provided to the Audit and Risk Committee for approval in September 2026.

4. Recommendation

It is recommended that the draft Statement of Accounts for the year ended 31 March 2026 be noted.

Prepared by: Richard Murray, Head of Finance

Approved by: John Balmer, Director of Finance

4.11 FI/AUD/04 ANTI-FRAUD AND CORRUPTION POLICY, FRAUD RESPONSE PLAN AND ANTI-BRIBERY POLICY

1. Purpose

The purpose of this report is to recommend to Members to note the updated Anti-Fraud and Corruption Policy, Fraud Response Plan and Anti-Bribery Policy.

2. Introduction/Background

Members are reminded that in April 2023, the Policy and Governance Committee approved both the Anti-Fraud and Corruption and Anti-Bribery Policies.

3. Key Points

In accordance with the Council's Policy Framework and Schedule, the Anti-Fraud and Corruption Policy, Fraud Response Plan and Anti-Bribery Policy have been reviewed and updated.

There have been no significant amendments made to the Policies with the exception of amending job titles to reflect changes in Council structures, inclusion of the Rural Needs Impact Assessment and the provision of clarifications where appropriate.

A copy of the updated policies and plan are enclosed, with amendments highlighted for information.

The policies and plan have been reviewed and approved by the Corporate Leadership Team in May 2026 and the Policy and Governance Committee in June 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 updated Anti-Fraud and Corruption Policy, Fraud Response Plan and Anti-Bribery Policy be noted.

Prepared by: Paul Caulcutt, Head of Internal Audit

Approved by: John Balmer, Director of Finance

4.12 P/PLAN/1 DEVELOPMENT OF A REGIONAL PROTOCOL FOR MANAGING FRAUD RISK IN PLANNING AND ESTABLISHMENT OF A PLANNING FRAUD REGIONAL RESPONSE TEAM

1. Purpose

The purpose of this report is to inform Members of the development of a Regional Protocol for managing fraud risk in planning, and the associated establishment of a Planning Fraud Regional Response Team (PFRRT), following the recommendations of the Northern Ireland Audit Office (NIAO) report.

2. Background

Following the publication of the Northern Ireland Audit Office (NIAO) report in July 2024, "Public Bodies' Response to Misrepresented Soil Sample Analysis", the Department for Infrastructure (DfI), the Society of Local Authority Chief Executives (SOLACE), and the Northern Ireland Environment Agency (NIEA) agreed to establish a Task and Finish Group (TFG)) to consider the recommendations from the NIAO report that apply to the two-tier planning system and to consider lessons learned and next steps.

In considering how best to address issues of potential fraud in planning and simultaneously responding to the recommendations of the NIAO report, the TFG developed a Protocol to manage fraud risk in planning at a regional or sub-regional level.

One of the key outcomes of the TFG was the establishment of a 'Planning Fraud Regional Response Team' (PFRRT) to address this should the issue of potential fraud be deemed to be a regional or sub-regional issue. A draft Terms of Reference (TOR) and a draft Protocol have been prepared. A copy of both documents is enclosed for Members' information. The TOR and Protocol will sit alongside the Council's own procedures for fraud.

3. Recommendation

It is recommended that the report be noted.

Prepared by: Sharon Mossman, Deputy Director of Planning and Building Control

Agreed by: Paul Casey, Head of Legal Services and Borough Lawyer

Approved by: Majella McAlister, Director of Economic Development and Planning

5 ANY OTHER RELEVANT BUSINESS

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