



19 June 2025

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 Tuesday 24 June 2025 at 6.30pm.**

You are requested to attend.

Yours sincerely

A handwritten signature in black ink, appearing to read "Richard Baker".

Richard Baker, GM MSc
Chief Executive, Antrim & 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

A G E N D A

1. APOLOGIES

2. DECLARATIONS OF INTEREST

3. ITEM FOR DECISION

- 3.1 Audit and Risk Committee Annual Report 2024/25

4. ITEMS FOR NOTING

- 4.1 NIAO: Effective Audit and Risk Assurance Committees – A Good Practice Guide
- 4.2 Corporate Performance and Improvement Plan 2024/25, Quarter 4 Progress Report
- 4.3 Corporate Performance and Improvement Plan 2025/26, 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 2024/25
- 4.7 Corporate Risk Register
- 4.8 Review of the Effectiveness of the System of Internal Control 2024/25
- 4.9 Annual Governance Statement 2024/25
- 4.10 Financial Statements for the Year Ended 31 March 2025
- 4.11 Internal Audit Support Services Contract

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 24 JUNE 2025

3 ITEM FOR DECISION

3.1 FI/AUD/02 AUDIT AND RISK COMMITTEE ANNUAL REPORT 2024/25

1. Purpose

The purpose of this report is to obtain approval from Members of the Audit and Risk Committee Annual Report for 2024/25 and that the report be provided to the June 2025 Council meeting.

2. Background

CIPFA's Audit Committee – Practical Guidance for Local Authorities and Police, 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 13 February 2025, Members of the Audit and Risk Committee participated in a self-assessment review of the Committee's performance throughout the year.

The outcomes of this review were provided to and were approved by the Audit and Risk Committee on 19 March 2025, including the reporting of these outcomes to Full Council in June 2025.

3. Key Points

The Audit and Risk Committee Annual Report (**enclosed**) has been prepared outlining the Committee's activities during 2024/25 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 ratified by Full Council, the report will be published on the Council's website.

4. Recommendation

It is recommended that the Audit and Risk Committee Annual Report 2024/25 be approved and that the report be provided to the June 2025 Council meeting.

Prepared by: Paul Caulcutt, Head of Internal Audit

Approved by: Sandra Cole, Director of Finance and Governance

4 ITEMS FOR NOTING

4.1 FI/AUD/02 NIAO: EFFECTIVE AUDIT AND RISK ASSURANCE COMMITTEES – A GOOD PRACTICE GUIDE

1. Purpose

The purpose of this report is for Members to note the NIAO's Effective Audit and Risk Assurance Committees Good Practice Guide.

2. Introduction/Background

On 31 March 2025, the Northern Ireland Audit Office (NIAO) published their latest Good Practice Guide – Effective Audit and Risk Committees.

3. Key Points

The Good Practice Guide (**enclosed**) supplements the relevant guidance that is already available and is intended to bring all this guidance into one document to be used by all Audit and Risk Assurance Committees within both Central and Local Government.

The guide draws on insights and learnings from NIAO's attendance at many Committee meetings across the NI public sector and provides examples of good practice from their work with organisations.

The guide also includes a Self-Assessment Checklist which we will incorporate into the annual review of the effectiveness of the Audit and Risk Committee.

Representatives of the NIAO will be in attendance to present the Good Practice Guide and answer Members' questions.

4. Recommendation

It is recommended that the NIAO's Effective Audit and Risk Assurance Committees Good Practice Guide be noted.

Prepared by: Paul Caulcutt, Head of Internal Audit

Approved by: Sandra Cole, Director of Finance and Governance

4.2 PT/CI/060 CORPORATE PERFORMANCE AND IMPROVEMENT PLAN 2024/25, QUARTER 4 PERFORMANCE PROGRESS REPORT

1. Purpose

The purpose of this report is to recommend to Members to note the Corporate Performance and Improvement Plan 2024/25, Quarter 4 Performance Progress Reports for overall Council.

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 2024/25 was approved in June 2024. This set out a range of robust performance targets, along with identified improvement objectives and several Statutory Performance Targets.

4. Key Points

The Quarter 4 Performance Progress report for overall Council is **enclosed** for information.

5. Recommendation

It is recommended that the Quarter 4 Performance Progress Reports for overall Council be noted.

Prepared by: Allen Templeton, Performance Improvement Officer

Agreed by: Katherine Young, Organisation Development and Employee Engagement Manager

Approved by: Helen Hall, Director of Organisation Development (Interim)

4.3 PT/CI/066 CORPORATE PERFORMANCE AND IMPROVEMENT PLAN 2025/26, 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 2025/26, Executive Summary and Performance Governance Arrangements.

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 by the Policy and Governance Committee in June 2025, along with the Performance Governance Arrangements.

The CPIP 2025/26 sets out a range of robust performance targets, along with six identified improvement objectives and several statutory performance targets.

4. Consultation Summary

A twelve-week public consultation commenced on 3 February 2025, to derive feedback from residents, stakeholders, local businesses, statutory and community planning partners, and other bodies with which collaborative working is taking place or planned.

Multiple channels were used for consultation to ensure robust feedback on the Plan as follows:

- Copies of the draft Plan along with the consultation document were available in the reception area on Mossley Mill and Antrim Civic Centre.
- The draft Plan, Executive Summary and consultation document were available on the Council's website and a QR code was created linked to the consultation survey.
- Face to face consultation events were held in Leisure Centres, Community Centres, Libraries, Civic Centres and PCSP events across the Borough.
- A consultation event was held with the Youth Voice in Antrim Civic Centre.
- Weekly digital surveys were conducted via the Council's social media channels.
- 13,241 stakeholders were contacted directly requesting feedback on the Plan.

As a result of these **148** completed consultation surveys and **527** digital responses were received.

A copy of the consultation feedback is **enclosed** for information. The feedback has been considered for incorporation into the Plan.

5. Corporate Performance and Improvement Plan 2025/26

Following consultation, the final Corporate Performance and Improvement Plan 2025/26 is **enclosed** for noting, along with the Executive Summary **enclosed**.

To support the delivery of the Corporate Performance and Improvement Plan 2025/26, the Performance Governance Arrangements (**enclosed**) are reviewed annually. 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

6. Recommendation

It is recommended that the Corporate Performance and Improvement Plan 2025/26, Executive Summary and Performance Governance Arrangements be noted.

Prepared by: Allen Templeton, Performance Improvement Officer

Agreed by: Katherine Young, Organisation Development and Employee Engagement Manager

Approved by: Helen Hall, Director of Organisation Development (Interim)

4.4 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 & Risk Committee.	In Progress 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.	30/09/2025
December 2024			
4.2	NIAO: REPORT TO THOSE CHARGED WITH GOVERNANCE		
(i)	An update on the findings raised be provided to a future Committee.	In Progress The agreed actions are progressing, and an update will be provided to a future Committee.	30/09/2025

March 2025

3.1 REVIEW OF THE EFFECTIVENESS OF THE AUDIT AND RISK COMMITTEE 2024/25

(i)	The outcomes of the review of the effectiveness of the Audit & Risk Committee be approved and that these outcomes be reported to the June 2025 Council meeting.	Complete The results of the review of the effectiveness of the Audit and Risk Committee will be reported to the June 2025 Council meeting.	N/A
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4.2 CORPORATE PERFORMANCE AND IMPROVEMENT PLAN 2024/25 QUARTER 3 PROGRESS REPORT

(i)	The Head of Organisation Development agreed to provide further information to the Committee on reasons why there has been a decrease in residents' satisfaction.	Complete A verbal update will be provided to Members as part of the Quarter 4 Progress Update reports.	N/A
(ii)	The Head of Organisation Development agreed to look at the performance objectives which have annual indicators and consider whether progress updates can be provided to the Committee throughout the year. It was also agreed that an update on this would be provided to the Committee.	Complete Details information is being provided in the quarterly progress updates, including information in relation to annual indicators.	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: Sandra Cole, Director of Finance and Governance

4.5 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 March 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 March 2025 be noted.

Prepared by: Paul Caulcutt, Head of Internal Audit

Approved by: Sandra Cole, Director of Finance and Governance

4.6 FI/AUD/01 INTERNAL AUDIT ANNUAL REPORT 2024/25

1. Purpose

The purpose of this report is for Members to note the Internal Audit Annual Report for 2024/25.

2. Introduction/Background

In accordance with the Public Sector Internal Audit Standards (PSIAS), the Head of Internal Audit is required to provide an annual opinion on the overall adequacy and effectiveness of the Council's system of internal control.

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

3. Key Points

The **enclosed** report provides the annual opinion for Antrim and Newtownabbey Borough Council for the year ended 31 March 2025.

4. Recommendation

It is recommended that the Internal Audit Annual Report for 2024/25 be noted.

Prepared by: Paul Caulcutt, Head of Internal Audit

Approved by: Sandra Cole, Director of Finance and Governance

4.7 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: Sandra Cole, Director of Finance and Governance

4.8 FI/AUD/01 REVIEW OF THE EFFECTIVENESS OF THE SYSTEM OF INTERNAL CONTROL 2024/25

1. Purpose

The purpose of this report is for Members to note the Review of the Effectiveness of the System of Internal Control for 2024/25.

2. Introduction/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 for Antrim and Newtownabbey Borough Council and a copy is **enclosed** for Members' consideration.

4. Recommendation

It is recommended that the Review of the Effectiveness of the System of Internal Control for 2024/25 be noted.

Prepared by: Paul Caulcutt, Head of Internal Audit

Approved by: Sandra Cole, Director of Finance and Governance

4.9 FI/FIN/SOA/11 ANNUAL GOVERNANCE STATEMENT 2024/25

1. Purpose

The purpose of this report is for Members to note the draft Annual Governance Statement for 2024/25.

2. Introduction/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.

3. Key Points

The draft Annual Governance Statement 2024/25 has been completed for Antrim and Newtownabbey Borough Council and a copy is **enclosed** for Members' review.

On completion of the audit of the Financial Statements, the final Annual Governance Statement will be brought back to the Audit and Risk Committee for approval in September 2025.

4. Recommendation

It is recommended that the draft Annual Governance Statement for 2024/25 be noted.

Prepared by: Liz Johnston, Deputy Director of Governance and Paul Caulcutt, Head of Internal Audit

Approved by: Sandra Cole, Director of Finance and Governance

4.10 FI/FIN/SOA/11 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. Purpose

The purpose of this report is for Members to note the draft Financial Statements for the Year Ended 31 March 2025.

2. Introduction/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 of the 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 2025 as set out in the draft Financial Statements (**enclosed**).

Independent audit of the draft Financial Statements will proceed after submission to the Department for Communities by 30 June 2025 and the audited final Financial Statements will be provided to the Audit and Risk Committee for approval in September 2025.

4. Recommendation

It is recommended that the draft Financial Statements for the Year Ended 31 March 2025 be noted.

Prepared by: Richard Murray, Head of Finance

Agreed by: John Balmer, Deputy Director of Finance

Approved by: Sandra Cole, Director of Finance and Governance

4.11 FI/AUD/01 INTERNAL AUDIT SUPPORT SERVICES CONTRACT

1. Purpose

The purpose of this report is for Members to note the new Internal Audit Support Services contract.

2. Introduction/Background

Internal Audit has had a support services contract in place, delivered by various external providers since April 2015. This contract enables Internal Audit to buy in additional support on an ad hoc basis as and when needed.

The existing contract expired late 2024 and a new contract was tendered for at the beginning of 2025 in collaboration with two other Councils.

3. Key Points

A collaborative tender exercise was undertaken for the provision of internal audit support services. The procurement was led by Fermanagh and Omagh District Council with Antrim and Newtownabbey Borough Council and Armagh, Banbridge, and Craigavon Borough Council also participating.

The contract includes the delivery of ad hoc assignments and the provision of advisory support as and when required by the Council, for the period 2 June 2025 to 31 May 2026, with an option to extend for up to a further 24 months.

Following evaluation, it was proposed to award the contract subject to approval by each Council.

Antrim and Newtownabbey Borough Council's Policy and Governance Committee approved the award on 7 May 2025, with Fermanagh and Omagh District Council and Armagh, Banbridge and Craigavon Councils also approving the award.

4. Recommendation

It is recommended that the new Internal Audit Support Services contract be noted.

Prepared by: Paul Caulcutt, Head of Internal Audit

Approved by: Sandra Cole, Director of Finance and Governance