



MINUTES OF THE PROCEEDINGS OF THE MEETING OF THE AUDIT COMMITTEE HELD IN ANTRIM CIVIC CENTRE ON WEDNESDAY 18 MARCH AT 6.30 PM

- In the Chair** : Councillor M Goodman
- Committee** : Councillors – A Bennington, P Hamill, V McAuley, J Montgomery and B Webb
- Independent Member** : G Nesbitt
- Non Committee Member Present** : Councillor R Lynch
- Officers Present** : Director of Finance and Governance – S Cole
Director of Organisation Development – A McCooke
Head of Internal Audit – P Caulcutt
Head of Performance & Transformation – H Hall
Head of Governance – L Johnston
IT Systems Support – J Higginson
Member Services Officer – S Boyd

CHAIRPERSON'S REMARKS

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

1. APOLOGIES

K Beattie - Northern Ireland Audit Office
A McMaw - ASM Accountants

2. DECLARATIONS OF INTEREST

None

3. PRESENTATIONS

The Chairperson advised that Item 3.2, a Presentation on COVID-19, would be taken first.

3.2 COVID-19 UPDATE

A presentation was provided to Committee Members on COVID-19 by the Director of Finance and Governance.

Members thanked and congratulated Officers for the work and planning which had gone into developing the plan, and commended Council on the efforts they had made.

In response to queries from Members, the Director of Finance and Governance and Director of Organisation Development provided clarification in relation to the Council's contingency plan and the provisions in place to deliver essential services.

It was agreed that following the meeting a copy of the presentation would be circulated to Members.

ACTION BY: Sandra Cole, Director of Finance and Governance/Member Services

3.1 PT/CI/029 CORPORATE IMPROVEMENT PLAN 2020/21

A presentation was provided for Members on the Corporate Improvement Plan 2020/21 (Draft for Consultation) by the Head of Performance and Transformation. The Plan was circulated for Members' attention.

Councillor Lynch sought clarification on the inclusion of climate change and zero carbon emissions within the plan, which the Head of Performance and Transformation was happy to reflect in the plan. The Independent Member suggested that consideration be given to an addendum notification being provided to Borough residents online regarding the Corporate Improvement Plan Consultation.

Proposed by Councillor Montgomery
Seconded by Councillor Webb and agreed that

the Head of Performance and Transformation write to the Department of Communities regarding the proposed deadline.

ACTION BY: Helen Hall, Head of Performance and Transformation

4. ITEMS FOR DECISION

4.1 FI/AUD/1 INTERNAL AUDIT STRATEGY 2020-23 AND AUDIT PLAN 2020/21

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 work completed by the Internal Audit service over the year.

Due to the finite resources available, it was not possible to provide audit coverage of all aspects of the Council's activities within a given year. Therefore a risk-based plan (circulated) of Internal Audit activity had been prepared to provide appropriate audit coverage over the next three years, focusing on the more significant risks first.

The risk assessment was set out in the Internal Audit Strategy (circulated), which also incorporated the Audit Plan 2020/21. Its purpose was to provide the Audit Committee and management with an understanding of Internal Audit's approach to developing the three year Strategy as well as setting out the proposed Audit Plan for 2020/21.

Proposed by Mrs Nesbitt
Seconded by Councillor Bennington and agreed that

the Committee considers the Strategy and Plan, makes amendments as appropriate and approves the Internal Audit Strategy 2020-23 and Audit Plan 2020/21.

ACTION BY: Paul Caulcutt, Head of Internal Audit

4.2 FI/AUD/2 REVIEW OF THE EFFECTIVENESS OF THE AUDIT COMMITTEE 2019/20

Members were 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".

Appendix E of the guidance also provides an 'Evaluating the Effectiveness of the Audit Committee' self-assessment checklist which will enable the Committee to undertake and report on the assessment of their performance throughout the year.

On 04 February 2020, Members of the Audit Committee participated in a facilitated self-assessment review of the performance of the Audit Committee, where they completed the 'Evaluating the Effectiveness of the Audit Committee' self-assessment checklist.

The results of the review were circulated for Members' agreement.

These results, along with an Annual Report outlining the Audit Committee's activities during the year, will be reported to the June 2020 Audit Committee as well as the June 2020 Council meeting as part of the year end reporting process.

Proposed by Councillor Bennington
Seconded by Councillor Hamill and agreed that

the Committee approves the results of the review of the effectiveness of the Audit Committee and that these results be reported to the June 2020 Audit Committee and Council meeting.

ACTION BY: Paul Caulcutt, Head of Internal Audit

5 ITEMS FOR INFORMATION

5.1 FI/FIN/SOA/06 NIAO: ANTRIM AND NEWTOWNABBEY BOROUGH COUNCIL: AUDIT OF 2019/20 STATEMENT OF ACCOUNTS - AUDIT STRATEGY

The External Audit Strategy for the audit of the 2019/20 Statement of Accounts had been received (circulated) which provided a clear understanding of how the NIAO plan to carry out the audit of the 2019/20 financial statements and the key risks identified in their planning work.

Proposed by Councillor Webb
Seconded by Councillor Bennington and agreed that

the report be noted.

NO ACTION

5.2 PT/CI/024 CORPORATE IMPROVEMENT PLAN 2019-20 QUARTER 3 IMPROVEMENT OBJECTIVES PROGRESS REPORT

Members were 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.

A third quarter progress report was circulated for Members' attention.

The report provided an overview on how we performed against:

- Our eight corporate improvement objectives, as set out in the 2019-20 Corporate Improvement Plan, which was approved by Council in June 2019;
- The seven statutory indicators and standards that were set by Central Government Departments for Planning Services, Economic Development and Waste Management – as defined in the Local Government (Performance Indicators and Standards) Order (Northern Ireland) 2015 and;

- A range of self-imposed improvement objectives across all service areas

Proposed by Councillor Bennington
Seconded by Councillor Hamill and agreed that

the Corporate Improvement Plan 2019-20 Quarter 3 progress report be noted.

NO ACTION

5.3 FI/AUD/2 UPDATE ON AUDIT COMMITTEE ACTIONS

As part of the reporting process to the Audit Committee, a progress update of actions raised from each Audit Committee was provided.

The following table provided a progress update on the actions raised:

Item	Action	Progress update	Anticipated Completion Date
December 2019			
3.1 REVIEW OF THE EFFECTIVENESS OF THE AUDIT COMMITTEE 2019/20			
(i)	Councillor Webb requested that the review be held on the night of an existing Committee Meeting. The Head of Internal Audit clarified the anticipated duration of the proposed meeting and agreed to look into alternative dates.	Complete An alternative date of 4 February 2020 was proposed, then agreed by Members.	N/A
4.1 NIAO: ANNUAL AUDIT LETTER 2018/19			
(i)	The Director of Finance and Governance agreed to circulate the letter to Members when received.	Complete The Annual Audit Letter was provided to Members on 20 December 2019.	N/A
4.3 NIAO: PERFORMANCE IMPROVEMENT AUDIT AND ASSESSMENT REPORT 2019/20			
(i)	The Independent Member sought clarification on the timeline on the proposal for improvement relating to self-imposed indicators and standards, and asked if the Working Group's Terms of Reference could be provided to Members, which was agreed.	In Progress A draft Terms of Reference for the Local Government Performance Improvement Working Group has been developed and is being brought to their next meeting on 24 March 2020 for agreement.	31 March 2020

5.2 INVESTIGATIONS UPDATE

(i)	In response to a query from Councillor Bennington, the Chairperson advised that this would be dealt with by the Director of Operations.	Complete The issue was passed to the Director of Operations who reviewed and responded to Councillor Bennington.	N/A
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Proposed by Councillor Webb
Seconded by Councillor Bennington and agreed that

the Committee notes the Previous Actions update.

NO ACTION

5.4 FI/AUD/1 INTERNAL AUDIT UPDATE REPORT

A report containing a summary of Internal Audit activity since the Audit Committee last met on 10 December 2019 was circulated. The report included the objectives and conclusions reached for each completed engagement and management comments as applicable.

The report also provided 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).

Proposed by Mrs Nesbitt
Seconded by Councillor Montgomery and agreed that

the report be noted.

NO ACTION

5.5 FI/AUD/3 CORPORATE RISK REGISTER

Members were advised that a report providing details of the Council's Corporate Risk Register, including changes made to the Corporate risks, is presented to the Audit Committee on a quarterly basis.

The review and update of the Corporate Risk Register has been completed and a report setting out the Register and the changes made to the risks, was circulated for Members review.

Proposed by Councillor Bennington
Seconded by Councillor Webb and agreed that

the report be noted.

NO ACTION

PROPOSAL TO PROCEED 'IN CONFIDENCE'

Proposed by Councillor Webb
Seconded by Councillor Bennington and agreed that

any remaining Committee business be taken in Confidence.

The Chairperson advised that audio recording would now cease.

6 ITEMS IN COMMITTEE

6.1 IN CONFIDENCE - FI/AUD/04 NIPSO: INVESTIGATIONS – COUNCIL SERVICES

There are currently no Northern Ireland Public Services Ombudsman's investigations in respect to Council services for Members' consideration.

Proposed by Mrs Nesbitt
Seconded by Councillor Montgomery and agreed that

the report be noted.

NO ACTION

6.2 IN CONFIDENCE - FI/AUD/04 INVESTIGATIONS UPDATE

There are currently no investigations to be reported to the Audit Committee.

Proposed by Mrs Nesbitt
Seconded by Councillor Montgomery and agreed that

the report be noted.

NO ACTION

PROPOSAL TO PROCEED OUT OF 'IN CONFIDENCE'

Proposed by Councillor Bennington
Seconded by Councillor Webb 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 7.59 pm.

MAYOR