



**MINUTES OF THE PROCEEDINGS OF THE MEETING OF THE AUDIT AND RISK COMMITTEE
HELD IN THE ROUND TOWER CHAMBER, ANTRIM CIVIC CENTRE
ON WEDNESDAY 18 MARCH 2026 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 (Remote)	:	Ms Ashley Neill
Non Committee Members (In person)	:	Councillor B Webb
Non Committee Members (Remote)	:	Councillor A McAuley
Officers Present	:	Director of Finance – J Balmer Director of Organisation Development (Interim) – L Johnston Head of Internal Audit – P Caulcutt ICT Change Officer – A Cole Member Services Officer – C McGrandle
In Attendance	:	C Turner - 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 Ms Claire Turner 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 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

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

The guidance also provided a 'Self-Assessment of Good Practice' checklist and an 'Evaluating the Effectiveness of the Audit Committee' self-assessment checklist which would enable 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 circulated 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, would be reported to the June 2026 Council meeting as part of the year end reporting process.

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

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

The Committee had a 95% conformance rate with the requirements of the guide, and Officers would continue to review in order to identify enhancements for the Committee going into 2026/27. Further information on this would be provided to the Committee in due course.

In response to a Member's query, the Head of Internal Audit provided clarification as to why the outcomes would be reported to the June Council Meeting.

Proposed by Councillor Bennington
Seconded by Councillor Wilson and agreed 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.

ACTION BY: Paul Caulcutt, Head of Internal Audit

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

1. Purpose

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

2. Background

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 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 aligned with the Council's Corporate Objectives set out in the Corporate Plan 2024-30.

The strategy identified six areas of strategic focus that would deliver internal audit excellence, strengthen trust, support organisational learning and improve outcomes for residents, employees, and communities. These were:

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 (circulated) presented to the Corporate Leadership Team on 26 January 2026, where it was approved.

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

The Head of Internal Audit provided a response to a Member's query regarding the adequacy of the internal audit resource.

Proposed by Councillor Bennington
Seconded by Ms Neill and agreed that

the Internal Audit Strategy 2026-2030 be approved.

ACTION BY: Paul Caulcutt, Head of Internal Audit

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

1. Purpose

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

2. Background

Members were 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 included 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 were 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 was understood that these reviews were still ongoing, meaning the timing of the audit was not appropriate.

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

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

The Director of Finance provided Members with information on the current review of Capital.

Proposed by Councillor Bennington
Seconded by Ms Neill and agreed that

the change to the Internal Audit Plan 2025/26 be approved.

ACTION BY: Paul Caulcutt, Head of Internal Audit

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

1. Purpose

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

2. Background

The Head of Internal Audit was 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 would be the Internal Audit service provided during the year.

Due to the finite resources available, it was not possible to provide audit coverage of all aspects of the Council's activities annually. A Strategic Audit Plan was therefore developed which set 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) had 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 (circulated) had been consulted on and approved by the Corporate Leadership Team.

Proposed by Ms Neill
Seconded by Councillor Wilson and agreed that

the Internal Audit Plan 2026/27 be approved.

ACTION BY: Paul Caulcutt, Head of Internal Audit

4 ITEMS FOR NOTING

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

1. Purpose

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

2. Background

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

The Local Government Auditor was 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, issued their Audit Strategy (circulated) to the Chief Financial Officer and the Audit and Risk Committee.

3. Key Points

The Audit Strategy highlighted:

- How the NIAO planned to audit the financial statements for the year ending 31 March 2026, including how they would be addressing significant risks of material misstatements to transactions and balances;
- How the NIAO planned 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 were 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.

Following a request from a Member, it was agreed that this report and future reports, be approved rather than be noted.

Proposed by Councillor Bennington
Seconded by Councillor Wilson and agreed that

the Northern Ireland Audit Office's Audit Strategy 2025/26 be approved.

ACTION BY: Richard Murray, Head 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 was to recommend to Members to note the Corporate Performance and Improvement Plan 2025/26, Quarter 3 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

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

5. Governance

Quarterly performance progress reports were reported to relevant Committees.

Proposed by Ms Neill

Seconded by Councillor Bennington and agreed that

the Quarter 3 Performance Progress Report be noted.

NO ACTION

4.3 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 was 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.	<p>In Progress</p> <p>Guidance on the contract management requirements of the Procurement Act 2023 had yet to be produced by the Cabinet Office.</p> <p>It was envisaged that once guidance was available, it would require significant system changes to ensure compliance.</p> <p>As such, it was not feasible to develop a contract management report until the requirements for reporting were known.</p> <p>Assurance can be given that contracts were being managed, and Internal Audit would continue to review contract management and provide this assurance to Members.</p> <p>Management would continue to keep this under review and develop an appropriate report for CLT and the Audit and Risk Committee.</p>	Unknown
December 2025			
4.3 NIAO: PERFORMANCE IMPROVEMENT AUDIT AND ASSESSMENT REPORT 2025/26			
(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.	<p>Complete</p> <p>The figures relating to Economic Development were amended and published on the Council's website on 11 December 2025.</p>	N/A
4.7 INTERNAL AUDIT UPDATE REPORT			
(i)	The Director of Estates and Recreation to provide details of vehicle checks to Members.	<p>Complete</p> <p>Vehicle check information was provided to Ald. Ross.</p>	N/A
4.11 NIAO: DESIGNATION OF LOCAL GOVERNMENT AUDITOR			

Item	Action	Progress update	Anticipated Completion Date
(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 was being considered.	30/04/26

In response to a Member's request, it was agreed that all answers to queries be brought back to the Audit and Risk Committee, rather than to the Member directly.

Proposed by Councillor Bennington
Seconded by Ms Neill and agreed that

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

NO ACTION

4.4 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 December 2025.

2. Introduction/Background

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

3. Key Points

The circulated Internal Audit update 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 Councillor Bennington

Seconded by Ms Neill and agreed that

the Internal Audit activity since the Audit and Risk Committee last met in December 2025 be noted.

NO ACTION

4.5 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, was presented on a quarterly basis.

3. Key Points

The review and update of the Corporate Risk Register by Directors had been completed and the updated risk register, agreed by the Corporate Leadership Team, was circulated for Members' review.

In response to a Member's query, the Director of Organisation Development (Interim) provided a response in respect of the Council's emergency planning and resilience processes.

Proposed by Councillor Bennington
Seconded by Ms Neill and agreed that

the updated Corporate Risk Register be noted.

ACTION BY: Liz Johnston, Director of Organisation Development (Interim)

4.6 FI/AUD/03 RISK MANAGEMENT POLICY

1. Purpose

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

2. Introduction/Background

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 had been reviewed and updated.

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

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

A copy of the updated Policy was circulated, with amendments highlighted in red for information.

The Risk Management Strategy had 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 had 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 had concluded that impact assessments were not recommended.

Proposed by Councillor Wilson
Seconded by Ms Neill and agreed that

the Risk Management Policy be noted.

NO ACTION

5 ANY OTHER RELEVANT BUSINESS (AORB)

No AORB was raised.

PROPOSAL TO PROCEED 'IN CONFIDENCE'

Proposed by Councillor Bennington
Seconded by Councillor Wilson 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 ITEMS 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.

The Head of Internal Audit provided further explanation on the various investigations which had been carried out by Council.

Proposed by Councillor Bennington
Seconded by Ms Neill and agreed that

the update on concerns raised and investigations be noted.

NO ACTION

PROPOSAL TO PROCEED OUT OF 'IN CONFIDENCE'

Proposed by Councillor Wilson
Seconded by Councillor Bennington 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 7.15 pm.

MAYOR