



**MINUTES OF THE PROCEEDINGS OF THE MEETING OF THE AUDIT AND RISK COMMITTEE
HELD IN THE ROUND TOWER CHAMBER, ANTRIM CIVIC CENTRE
ON TUESDAY 24 JUNE 2025 AT 6.30 PM**

In the Chair	: Alderman J McGrath
Committee Members (Present)	: Councillor M Goodman
Committee Members (Remote)	: Alderman S Ross Councillors – S Flanagan and S Wilson
Independent Member (Present)	: Ms A Neill
Officers Present	: Director of Finance & Governance – S Cole Director of Organisation Development (Interim) – H Hall Deputy Director of Finance – J Balmer Head of Finance – R Murray Head of Internal Audit – P Caulcutt Head of HR – J Clarke ICT Helpdesk Officer – J Wilson Member Services Officer – C McIntyre
In Attendance (Remote)	: Kathy Doey – 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 Kathy Doey from the Northern Ireland Audit Office.

1. APOLOGIES

Councillor Bennington

2. DECLARATIONS OF INTEREST

None

3 ITEM FOR DECISION

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

1. Purpose

The purpose of this report was 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".

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 (circulated) had been prepared outlining the Committee's activities during 2024/25 and how the Committee had discharged its roles and responsibilities as set out in the Audit and Risk Committee Terms of Reference.

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

Once ratified by Full Council, the report would be published on the Council's website.

Proposed by Councillor Wilson
Seconded by Ms Neill and agreed that

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

ACTION BY: Paul Caulcutt, Head of Internal Audit

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 was 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 (circulated) supplemented the relevant guidance that was already available and was 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 drew on insights and learnings from NIAO's attendance at many Committee meetings across the NI public sector and provided examples of good practice from their work with organisations.

The guide also included a Self-Assessment Checklist which would be incorporated into the annual review of the effectiveness of the Audit and Risk Committee.

Kathy Doey, representative from the NIAO, was in attendance to present the Good Practice Guide.

Proposed by Councillor Wilson
Seconded by Ms Neill and agreed that

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

NO ACTION

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

1. Purpose

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

2. Background

Part 12 of the Local Government Act (Northern Ireland) 2014 put 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 had been 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 had been circulated for Members' information.

The Director of Organisation Development (Interim) responded to the Independent Member to provide details of Council's Action Plan to address attendance management.

Proposed by Ms Neill

Seconded by Councillor Wilson and agreed that

the Quarter 4 Performance Progress Reports for overall Council performance be noted.

NO ACTION

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 was to recommend to Members to note the Corporate Performance and Improvement Plan 2025/26, Executive Summary and Performance Governance Arrangements.

2. Background

Part 12 of the Local Government Act (Northern Ireland) 2014 put 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 had been approved by the Policy and Governance Committee in June 2025, along with the Performance Governance Arrangements.

The CPIP 2025/26 set 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 was taking place or planned.

Multiple channels had been 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 had been created linked to the consultation survey.
- Face to face consultation events had been 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 had been received.

A copy of the consultation feedback was circulated for information. The feedback had 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 and Executive Summary had been circulated for noting.

To support the delivery of the Corporate Performance and Improvement Plan 2025/26, the Performance Governance Arrangements (circulated) were reviewed annually. These arrangements outlined 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 Council would monitor and measure these objectives

Proposed by Councillor Wilson
Seconded by Ms Neill and agreed that

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

NO ACTION

4.4 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 provided 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

Item	Action	Progress update	Anticipated Completion Date
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
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

The Head of Internal Audit responded to the Independent Member in relation to the progress of each outstanding action.

Proposed by Ms Neill

Seconded by Councillor Wilson and agreed that

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

NO ACTION

4.5 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 March 2025.

2. Introduction/Background

A report which provided 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 Internal Audit update report (circulated) 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).

Both the Director of Organisation Development (Interim) and the Head of Internal Audit provided responses to Members' questions regarding the matters raised in the update report.

Proposed by Ms Neill

Seconded by Councillor Wilson and agreed that

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

NO ACTION

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

1. Purpose

The purpose of this report was 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 was required to provide an annual opinion on the overall adequacy and effectiveness of the Council's system of internal control.

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

3. Key Points

The circulated report provided the annual opinion for Antrim and Newtownabbey Borough Council for the year ended 31 March 2025.

Proposed by Councillor Wilson
Seconded by Ms Neill and agreed that

the Internal Audit Annual Report for 2024/25 be noted.

NO ACTION

4.7 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, had been circulated for Members' review.

The Director of Finance and Governance assured Members that Officers continue to keep risks under review, taking current global circumstances into consideration and the potential impact on Council.

Proposed by Ms Neill
Seconded by Councillor Wilson and agreed that

the updated Corporate Risk Register be noted.

NO ACTION

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

1. Purpose

The purpose of this report was 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, required 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 included audit of governance functions" so that this review would inform the approval of the Annual Governance Statement.

3. Key Points

The annual review of the Effectiveness of the System of Internal Control had been completed for Antrim and Newtownabbey Borough Council and a copy had been circulated for Members' consideration.

Proposed by Ms Neill

Seconded by Councillor Wilson and agreed that

the Review of the Effectiveness of the System of Internal Control for 2024/25 be noted.

NO ACTION

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

1. Purpose

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

2. Introduction/Background

The Council was required to publish an Annual Governance Statement with its annual statement of accounts.

This statement was consistent with the principles of the CIPFA/SOLACE Framework 'Delivering Good Governance in Local Government,' and outlined how the Council was complying with the Framework.

This statement also met 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 had been completed for Antrim and Newtownabbey Borough Council (circulated).

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

The Director of Organisation Development (Interim) and Head of HR responded to Members' queries in relation to points raised in the Annual Governance Statement.

Proposed by Ms Neill

Seconded by Councillor Wilson and agreed that

the draft Annual Governance Statement for 2024/25 be noted.

NO ACTION

Alderman Ross left the meeting during Item 4.10.

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

1. Purpose

The purpose of this report was 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 required that 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 were due to be submitted to the Department for 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 would 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 (circulated).

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

The Head of Finance responded to Members' queries in relation to balances in the financial statements.

Proposed by Councillor Goodman

Seconded by Ms Neill and agreed that

the draft Financial Statements for the Year Ended 31 March 2025 be noted.

NO ACTION

4.11 FI/AUD/01 INTERNAL AUDIT SUPPORT SERVICES CONTRACT

1. Purpose

The purpose of this report was 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 enabled 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 included 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 had approved the award.

Proposed by Councillor Wilson
Seconded by Ms Neill and agreed that

the new Internal Audit Support Services contract be noted.

NO ACTION

5 ANY OTHER RELEVANT BUSINESS

None

PROPOSAL TO PROCEED 'IN CONFIDENCE'

Proposed by Councillor Wilson
Seconded by Ms Neill and agreed

that any remaining Committee business be taken in Confidence.

The Chairperson advised that the live stream and audio recording would 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 was presented on a quarterly basis.

3. Key Points

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

In response to the Independent Member, the Head of Internal Audit confirmed that work to conclude investigations was continuing.

Proposed by Councillor Wilson
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 Ms Neill and agreed that

any remaining Committee business be taken in Open Session.

The Chairperson advised that the audio recording would resume.

There being no further Committee business the Chairperson thanked everyone for their attendance, and the meeting concluded at 7.32 pm.

MAYOR