



7 December 2023

Committee Chair: Councillor M Goodman  
Committee Vice-Chair: Councillor B Mallon  
Committee Members: Alderman M Magill  
Councillors A Bennington, A McAuley and S Wilson

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 12 December at 6.30 pm.**

You are requested to attend.

Yours sincerely

Richard Baker, GM MSc  
**Chief Executive, Antrim & Newtownabbey Borough Council**

**PLEASE NOTE: a fork buffet will be available in the Café from 5.20 pm.**

**For any queries please contact Member Services:**

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## **A G E N D A**

### **1. APOLOGIES**

### **2. DECLARATIONS OF INTEREST**

### **3. ITEMS FOR DECISION**

- 3.1 Review of the Effectiveness of the Audit and Risk Committee 2023/24

### **4. ITEMS FOR INFORMATION**

- 4.1 NIAO: Annual Audit Letter 2022/23
- 4.2 NIAO: Report to Those Charged with Governance 2022/23
- 4.3 Code of Governance
- 4.4 Performance Improvement Audit and Assessment Report 2023/24
- 4.5 Performance and Improvement Plan 2023/24 – Quarter 2 Performance Progress Report
- 4.6 Performance Governance Arrangements 2023/2024
- 4.7 Update on Audit and Risk Committee Actions
- 4.8 Internal Audit Update Report
- 4.9 Corporate Risk Register
- 4.10 Post Project Evaluations
- 4.11 Managing Attendance Update April 2023 – October 2023

### **5. ITEMS IN CONFIDENCE**

- 5.1 NIPSO: Investigations – Council Services
- 5.2 Concerns Raised and Investigations Update
- 5.3 Planning – Misrepresentation of Soil Sample Analysis Results
- 5.4 Independent Audit and Risk Committee Member

### **6. ANY OTHER RELEVANT BUSINESS**

## **REPORT ON BUSINESS TO BE CONSIDERED AT THE AUDIT AND RISK COMMITTEE MEETING ON TUESDAY 12 DECEMBER 2023**

### **3 ITEM FOR DECISION**

#### **3.1 FI/AUD/02 REVIEW OF THE EFFECTIVENESS OF THE AUDIT & RISK COMMITTEE 2023/24**

The purpose of this report is to obtain approval from Members to hold a facilitated self-assessment session on 15 February 2024 to review the effectiveness of the Audit and Risk Committee during 2023/24.

Members are 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 on their performance”.

Members are also reminded that in previous years, Members of the Audit and Risk Committee participated in a facilitated self-assessment review of the performance of the Committee.

This self-assessment included the completion of an ‘Evaluating the Effectiveness of the Audit Committee’ checklist which enabled the Committee to undertake and report on the assessment of their performance throughout the year. This assessment and the Audit and Risk Committee Annual Report were then reported to the Committee and Council meetings in June.

The Review of the Effectiveness of the Audit and Risk Committee for 2023/24 is now due. To assist the Members in completing this review, we are proposing to facilitate a self-assessment session on Thursday 15 February 2024. Appropriate arrangements will be made with Members in due course.

**RECOMMENDATION: that a facilitated self-assessment session on 15 February 2024 be approved.**

Prepared by: Paul Caulcutt, Head of Internal Audit

Approved by: Sandra Cole, Director of Finance and Governance

## **4 ITEMS FOR INFORMATION**

### **4.1 FI/FIN/SOA/09 NIAO: ANNUAL AUDIT LETTER 2022/23**

The purpose of this report is for Members to note the Local Government Auditor's 2022/23 Annual Audit Letter.

Members are reminded that in September 2023, the Audit and Risk Committee approved the Statement of Accounts for the year ended 31 March 2023.

The Local Government Auditor has now issued the Annual Audit Letter 2022/23 (**enclosed**) following completion of the audit of the Statement of Accounts by the Northern Ireland Audit Office.

Representatives of the NIAO will be in attendance to answer Members' questions.

**RECOMMENDATION: that the report be noted.**

Prepared by: Richard Murray, Head of Finance

Approved by: Sandra Cole, Director of Finance and Governance

#### **4.2 FI/FIN/SOA/09 NIAO: REPORT TO THOSE CHARGED WITH GOVERNANCE 2022/23**

The purpose of this report is for Members to note the final Report to Those Charged with Governance.

Members are reminded that in September 2023, the Audit and Risk Committee approved the Statement of Accounts for the year ended 31 March 2023. Members were also provided with a copy of the draft Report to Those Charged with Governance.

The Local Government Auditor has now issued the final Report to Those Charged with Governance (**enclosed**) following completion of the audit of the Statement of Accounts by the Northern Ireland Audit Office.

The Report includes Council's Management Responses to the findings raised, which have been reviewed and agreed by the Corporate Leadership Team.

Representatives of the NIAO will be in attendance to answer Members' questions.

**RECOMMENDATION: that the report be noted.**

Prepared by: Richard Murray, Head of Finance

Approved by: Sandra Cole, Director of Finance and Governance

### 4.3 G/GEN/019 CODE OF GOVERNANCE

The purpose of this report is for Members to note the Council's updated Code of Governance.

Antrim and Newtownabbey Borough Council is committed to the principles of good governance and has a Code of Governance to reflect this (enclosed).

The document consolidates the key governance practices within the Council, demonstrating the Council's governance structures are consistent with the core and supporting principles contained in the Delivering Good Governance in Local Government Framework (April 2016).

The Code of Governance was approved by the Policy and Governance Committee in October 2023. It was then uploaded to Council's website, to provide details of Council's existing processes and documentation to demonstrate compliance with the framework.

**RECOMMENDATION: that the report be noted.**

Prepared by: Liz Johnston, Deputy Director of Governance

Approved by: Sandra Cole, Director of Finance and Governance

#### **4.4 PT/CI/059 PERFORMANCE IMPROVEMENT AUDIT AND ASSESSMENT REPORT 2023/24**

The purpose of this report is to provide an update on the recent Audit and Assessment carried out by the Local Government Auditor on the Council's performance improvement 2023/24.

The Local Government Auditor assesses whether the Council is likely to comply with its performance improvement responsibilities under Part 12 of the Local Government Act (Northern Ireland) 2014 (the Act).

Part 12 of the Act provides all councils with a general duty to make arrangements to secure continuous improvement in the exercise of their functions.

#### **Audit Findings**

The Local Government Auditors report identified no issues requiring a formal statutory recommendation under the Act, and made no new proposals for improvement, which represents good practice to assist the Council in meeting its responsibilities for performance improvement.

The Auditor considers that the Council has discharged its duties in connection with (1) improvement planning and (2) publication of improvement information in accordance with section 92 of the Act and has acted in accordance with the Department for Communities' guidance sufficiently.

A copy of the Local Government Auditor's report is **enclosed**.

**RECOMMENDATION: that the report be noted.**

Prepared by: Allen Templeton, Performance Improvement Officer

Agreed by: Lesley Millar, Head of Organisation Development

Approved by: Jennifer Close, Director of Organisation Development

#### **4.5 PT/CI/049 PERFORMANCE AND IMPROVEMENT PLAN 2023/24 – QUARTER 2 PERFORMANCE PROGRESS REPORT**

The purpose of this report is to provide a Quarter 2 update on corporate performance against the Council's Corporate Performance and Improvement Plan 2023/24.

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.

The Corporate Performance and Improvement Plan 2023/24 was approved in June 2023. The Plan sets out a range of robust performance targets, along with six identified improvement objectives alongside a number of statutory performance targets. In August 2023 it was agreed that quarterly performance updates would be reported to the relevant committee or working group.

The Council's Quarter 2 corporate performance update for 2023/24 is **enclosed**.

**RECOMMENDATION: that the report be noted.**

Prepared by: Allen Templeton, Performance Improvement Officer

Agreed by: Lesley Millar, Head of Organisation Development

Approved by: Jennifer Close, Director of Organisation Development



#### **4.6 PT/CI/049 PERFORMANCE GOVERNANCE ARRANGEMENTS 2023/24**

The purpose of this report is to share the Performance Governance Arrangements 2023/24 which are in place to support the delivery of the Corporate Performance and Improvement Plan 2023/24.

The Performance Governance Arrangements serve to ensure the delivery, measurement and improvement of our services and that we meet our statutory responsibilities as outlined in Part 12 of the Local Government Act (Northern Ireland) 2014. The Act also puts in place a framework to support the continuous improvement of Council services.

The revised Performance Governance Arrangements 2023/24 are **enclosed** for information.

**RECOMMENDATION: that the report be noted.**

Prepared by: Allen Templeton, Performance Improvement Officer

Agreed by: Lesley Millar, Head of Organisation Development

Approved by: Jennifer Close, Director of Organisation Development

## 4.7 FI/AUD/02 UPDATE ON AUDIT AND RISK COMMITTEE ACTIONS

The purpose of this report is for Members to note the progress on actions raised at previous Audit and Risk Committees.

The following table provides a progress update on the actions raised.

Item	Action	Progress update	Anticipated Completion Date
<b>December 2022</b>			
<b>4.6 RECOVERY PLAN- 2022/23 – PERFORMANCE PROGRESS REPORT QUARTER 2</b>			
(i)	A review of how Council assess customer satisfaction be undertaken.	<b>In Progress</b> A review of how the Council obtains and assesses customer satisfaction is underway.	31/03/24
<b>March 2023</b>			
<b>4.2 INTERNAL AUDIT STRATEGY 2023-2027 AND AUDIT PLAN 2023-24</b>			
(i)	Officers agreed to further consider a number of issues raised by Members and respond to them in due course.	<b>In Progress</b> Suggestions raised by Members will be considered during the development of the 2024/25 Internal Audit Strategy and Plan.	31/03/24
<b>September 2023</b>			
<b>4.1 AUDIT AND RISK COMMITTEE TERMS OF REFERENCE</b>			
(i)	Councillor Bennington asked that track changes be made to documents going forward for Members' information.	<b>Complete</b> Request noted and will be actioned going forward.	N/A
<b>4.2 ANNUAL GOVERNANCE STATEMENT 2022/23</b>			
(i)	The Annual Governance Statement be approved and signed and dated by the Chair of the Audit and Risk Committee.	<b>Complete</b> The Annual Governance Statement was signed by the Chair of the Audit and Risk Committee.	N/A
<b>4.3 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023</b>			
(ii)	The Statement of Accounts be approved and signed and dated by the Chair of the Audit and Risk Committee.	<b>Complete</b> The Statement of Accounts was signed by the Chair of the Audit and Risk Committee.	N/A
<b>5.5 INTERNAL AUDIT UPDATE REPORT</b>			
(i)	Further detailed regular reporting on attendance management be brought to the Committee.	<b>Complete</b> A report on Attendance Management has been included on the agenda for this Committee.	N/A

**RECOMMENDATION: that the report be noted.**

Prepared by: Paul Caulcutt, Head of Internal Audit

Approved by: Sandra Cole, Director of Finance and Governance

#### **4.8 FI/AUD/01 INTERNAL AUDIT UPDATE REPORT**

The purpose of this report is for Members to note the on Internal Audit activity since the Audit and Risk Committee last met in September 2023.

A report containing a summary of Internal Audit activity is **enclosed**. The 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).

**RECOMMENDATION: that the report be noted.**

Prepared by: Paul Caulcutt, Head of Internal Audit

Approved by: Sandra Cole, Director of Finance and Governance

#### **4.9 FI/AUD/03 CORPORATE RISK REGISTER**

The purpose of this report is for Members to note the updated Corporate Risk Register.

Members are reminded that a report providing details of the Council's Corporate Risk Register, is presented to the Audit and Risk Committee on a quarterly basis.

All Corporate risks have been reviewed and updated in line with the review and reporting timeframe.

In accordance with the reporting protocol, a report setting out the Corporate Risk Register and the changes made to risks, is **enclosed** for Member's review.

**RECOMMENDATION: that the report be noted.**

Prepared by: Paul Caulcutt, Head of Internal Audit

Approved by: Sandra Cole, Director of Finance and Governance

#### 4.10 PT/TP/021 POST PROJECT EVALUATIONS

The purpose of this report is to provide an update on the Council's Post Project Evaluation process and circulation of the bi-annual Post Project Evaluation schedule.

The Post Project Evaluation process encompasses the whole project lifecycle from inception to post project evaluation. The process is administered by the Performance Improvement team. Project owners are responsible for setting the pre-project targets within the business case and completing the post project evaluation against these targets at the end of the realisation period(s).

Once post project evaluations have been completed they are shared with the relevant approving Committee. Evaluations are also circulated to the Corporate Leadership Team and Audit and Risk Committee bi-annually, in December and June, to provide the necessary assurances that the post project evaluations have been completed.

An updated Post Project Evaluation schedule is **enclosed** for information.

The schedule shows that:

- Part 1 (Capital) of the evaluations are in progress and will be reported to the relevant Committee once complete.
- Part 2 (Client) of the evaluations are in progress and to allow for a thorough customer satisfaction response the deadline has been extended to 30 November 2023.

A further PPE update will be provided to the Audit & Risk Committee in June 2024.

**RECOMMENDATION: that the report be noted.**

Prepared by: Lesley Millar, Head of Organisation Development

Approved by: Jennifer Close, Director of Organisation Development

#### 4.11 HR/GEN/019 MANAGING ATTENDANCE UPDATE APRIL 2023 – OCTOBER 2023

The purpose of this report is to provide an update on the management of attendance for the period April 2023 to October 2023 (summary **enclosed**).

Absence at the end of October 2023 was above target by 1.12 days, with 8.32 average days lost per employee against a target of 7.2 days. Covid absence is not included in the reported figure because a significant number of these employees work from home during the isolation period.

There continues to be a positive return to work of short-term absence cases. There are 14 long-term absence cases ending in October 2023, 4 of which have now left the Council's employment.

Further analysis of absence figures for October 2023 indicates the following:

##### **100% Attendance**

The 100% attendance rate continues to be above target. 72% of our workforce achieved full attendance to the end of October 2023 against a target of 60%.

If employees with 100% attendance were excluded from the average day's calculation, the actual absence incurred by those employees with absence episodes would be:

<b>Period</b>	<b>% of workforce with absence</b>	<b>Long term average days</b>	<b>Short term average days</b>	<b>Overall average days</b>
October 2023	28%	24.64	3.9	28.54
Same period last year 2022/23	27%	29.23	3.76	32.99

The above figures show a reduction in the average length of long-term absence when compared to the same period last year. This demonstrates our active commitment to reducing days lost to long-term sickness absence.

##### **Formal Case Reviews from April 2023 to October 2023**

Formal Case reviews (FCRs) are initiated when all possible steps have been taken but have failed to secure an employee's return to work within a maximum of 9 months.

- **Concluded Cases – 10**, with employees at FCR stage either returned to work, obtained ill health retirement or left the organisation.
- **In Progress – 2**
- **Approaching – 0**

##### **Long-term Absence – 87% of the overall absence figures**

Long-term absence is defined as continuous absence greater than 20 days. Although there was a slight decrease in long-term absence from 88% to 87% compared to the previous month, 14 long-term absence cases have ended

and it is expected that this figure will decrease in the coming year. This is due to our continued efforts to address complex long term absence cases, conduct regular wellbeing meetings with employees, utilising Occupational Health services, promotion of the Staywell App, and holding timely absence review meetings.

- **% of Challenging long term cases – 45%**, this includes absence related to road traffic accidents, disability related illness and general injuries.
- **Returned to work – 10 cases** have successfully returned to work with a further **4** leaving the Council's employment.

### **Short Term Absence – 13% of the overall absence figures**

Short term absence is defined as absence less than 20 working days. Whilst it is understood that short term absences are inevitable, it is crucial for Managers/Supervisors, Human Resources and employees to work together to minimise the impact of these absences on service delivery.

- **Main Reasons:**
  - Cold/flu, stomach bug, infection (accounting for 44% of short term absence)
  - Stress Depression, Mental Health
  - Chest and respiratory issues

### **Overall Absence**

Stress-related absence (including work related stress) accounted for 47% of total absence. Proactive work is ongoing to address this as follows:

- Encouraging open communication to address stress and mental health concerns in wellbeing meetings.
- Providing mental health awareness training for employees.
- Providing access to mental health support services, through Inspire Counselling service, the Council's Occupational Health service, Northern Recovery College and additional information available through STAYWELL.
- Implementing flexible working arrangements, supporting phased returns and reasonable adjustments where possible in the workplace.
- Encouraging physical activity through the promotion of the Council's employee subsidised Gym Membership Scheme.
- Encouraging participation in our wellness programme with regular wellbeing activities and health advice promoted weekly through the STAY MORE CONNECTED kudoboard.
- HSENI Managing Work Related Stress training "A Line Manager's Approach" held in October 2023 with 45 line managers across departments attending.
- Line Managers have been invited to attend the HSENI training on "Burn Out and Fatigue" on 15 November 2023.
- Partnering with legal advisors and Employers for Disability NI to arrange awareness sessions on mental health illnesses, to provide training to managers on managing stress and how to encourage open communication to reduce stress-related absence and to promote a healthy work environment.

**To improve absence rates and encourage earlier returns to work, the following actions are being undertaken:-**

- The consultation for the alignment of Terms & Conditions of employment has commenced and this includes the proposal of one single policy for managing attendance. Subject to the successful outcome of a workplace ballot, it is anticipated that the agreement of a single policy will support staff, line management and HR in the management of absence cases.
- Case management discussions are held with legal advisors to support a targeted approach for complex cases. These help Directors, Heads of Services, and HR to review cases, consider reasonable adjustments, and understand the legal context, enabling specific action plans for individual cases.
- Meetings held with directorates with high or complex absence cases have been increased to analyse cases and agree on next steps, with attendance from relevant Directors, Deputy Directors, and Heads of Service. Formal case reviews are scheduled as needed.
- The HR Business Partnership team is working closely with managers and Occupational Health on an individual case management basis. This ensures prompt action is taken to keep absences within target and provides support to managers in absence review trigger meetings for fair and consistent approach.
- Monthly case management discussion meetings are scheduled as needed to review complex cases with an Occupational Health consultant. Case managers attend these sessions to ensure effective use of the Occupational Health service and support earlier returns to work where possible.
- The Corporate and Human Resources Risks registers have been reviewed to reflect the current absence rate position, with actions and interventions recorded to mitigate risks.
- Managers within Parks and Planning have received training on effectively managing absence caseloads. A number of toolkits have been identified and shared on STAYWELL to further assist managers and employees.
- Targeted training is being planned in areas of high absence provided by Human Resources, legal advisors, and in partnership with employers for disability or other relevant organisations.
- Development continues on an online training module to promote the importance of attending work. This will be rolled out to new staff initially and then across the wider organisation.
- An annual flu jab clinic was held in October with 33 employees receiving the vaccine. A further flu jab clinic is scheduled in November 2023.
- Through staff communications, Breast Cancer awareness has been promoted across the Council during October 2023
- There are a number of health and wellbeing initiatives scheduled in November 2023 as part of the Employee Engagement Framework including: Action Cancer Big Bus and International Men's Day event.
- The use of the Wellbeing Calendar is promoted to continue to support employee wellbeing.
- Our Employee Engagement Working Group will recommence in November 2023 with participation being cross departmental and cross generational.



- Physiotherapy services are being provided for appropriate cases of back and musculoskeletal-related absence.
- HR will review the absence paperwork, including the absence notification and return to work forms.
- HR are designing and developing a Managing Attendance action plan.

**RECOMMENDATION: that the report be noted.**

Prepared by: Victoria Stewart, HR Systems and Analytics Manager

Agreed by: Pauline Greer, Lead HR Manager (Interim)

Approved by: Jennifer Close, Director of Organisation Development