

**AUDIT COMMITTEE MEETING HELD
WEDNESDAY 18 JUNE 2025**

Table of Recommendations

No	Item	Summary of key Recommendations	Estimated Timescale for completion
1.	Apologies	Councillor Mairs and Wisener	
2.	Declarations of Interest	None	
3.	Minutes of Audit Committee Meeting held Wednesday 12 March 2025	Confirmed as a correct record	
4.	Northern Ireland Audit Office Reports		
4.1	CCGBC Final Report to Those Charged With Governance 2023/24	Noted	
5.	Notice of Audit	Noted	
6.	Draft Annual Governance Statement	Noted	
7.	Annual Assurance Report and Opinion 2024/25	Noted	
8.	Self-Assessment of Audit Committee	To recommend that Council approve the proposed approach to evaluate the performance of the Audit Committee for the 2025/26 financial year	

No	Item	Summary of key Recommendations	Estimated Timescale for completion
9.	Draft Year End Accounts 2024/25	Noted	
10.	Audit Committee Annual Report 2024-25	Noted	
11.	Extension of Contract – Independent Member on Audit Committee	To recommend that Council extend the contract for the Independent Member to Audit Committee for a further 12-month period	
12.	Direct Award Contracts	Noted	
13.	Questionnaires Completed	Noted	
14.	Correspondence		
14.1	NIAO Best Practice in Audit Committees	Noted	
15.	Matters for Reporting to Partnership Panel	None	
	'In Committee (Items 16-24 inclusive)		
16.	Internal Audit (Causeway Coast and Glens Borough Council) Reports		
16.1	Arts and Culture Centres	Noted	
16.2	Labour Market Partnership	Noted	
16.3	Capital Projects	Noted	
17.	Internal Audit (McHughLindsay) Reports		
17.1	Waste Management – River Ridge Contract	Noted	
17.2	Land and Property		
17.2.1	Internal Audit	Noted	
17.2.2	Internal Audit – Executive Summary	Noted	

No	Item	Summary of key Recommendations	Estimated Timescale for completion
17.3	PCSP		
17.4	Procurement (Annual Tenders/Preferred Supplier Lists)	Noted	
18.	Prior Year Recommendations	Noted	
19.	Procurement of Internal Audit Service	To recommend that Council approve award of Internal Audit Services to McHughlindsay	
20.	Absenteeism Report (Quarter 4)	Noted	
21.	Corporate Risk Matrix and Register	Noted	
22.	Raising Concerns/Fraud	Noted	
23.	Any Other Relevant Business (notified in accordance with Standing Order 12(o))	None	
24.	Date of Next Meeting – Wednesday 17 September 2025	Received	17 September 2025

**MINUTES OF THE PROCEEDINGS OF THE MEETING OF
THE AUDIT COMMITTEE MEETING
HELD IN THE COUNCIL CHAMBER AND VIA VIDEO CONFERENCE ON
WEDNESDAY 18 JUNE 2025 AT 7.00PM**

In the Chair: Councillor Schenning

Members Present: Alderman Hunter (R), McAuley (R), Stewart
Councillors N Archibald (R), Callaghan (R), Chivers (R),
Huggins, Jonathan McAuley, McGurk (R), Peacock (R), Storey

Officers Present: M Quinn, Director of Corporate Services
D Wright, Chief Finance Officer (R)
A Ruddy, Audit, Risk & Governance Manager
S Chambers, Risk Officer and Assistant Internal Auditor
I Owens, Committee & Member Services Officer

In Attendance: P O'Sullivan, Audit Manager, Northern Ireland Audit Office (R)
S Lindsay, Principal, McHughlindsay

A Lennox, ICT Officer
L Boyd, ICT Officer

Press 1 no. (R)

Key: (R) = Remotely in attendance

The Director of Corporate Services undertook a roll call.

The Chair advised Audit Committee of its obligations and protocol whilst the meeting was being audio recorded.

1. APOLOGIES

Apologies were recorded for Councillors Mairs and Wisener.

The Director of Corporate Services advised that an apology had been received from the Independent Member, L Mitchell.

2. DECLARATIONS OF INTEREST

There were no declarations of interest.

3. MINUTES OF AUDIT COMMITTEE MEETING HELD WEDNESDAY 12 MARCH 2025

Copy, previously circulated.

The Minutes of the Audit Committee meeting held Wednesday 12 March 2025 were confirmed as a correct record.

4. NORTHERN IRELAND AUDIT OFFICE REPORTS

4.1 Causeway Coast and Glens Borough Council Final Report to Those Charged with Governance 2023/24

Report, previously circulated, was presented by the Director of Corporate Services.

The Director of Corporate Services advised the Final Report to Those Charged with Governance 2023/24 had not been tabled for the March Audit Committee and the report, previously circulated to Elected Members in draft form, was now being presented as complete.

Committee NOTED the report.

5. NOTICE OF AUDIT

Report, previously circulated, was presented as read.

Purpose of Report

The purpose of this report is to inform Audit Committee of the Appointed Date and Note of Public Rights, (by publication on the website) of the Audit of Accounts 2024-25.

Background

The Local Government (Northern Ireland) Order 2005 and the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 details requirements in relation to the accounts and audit of a local government body (a council or a joint committee).

Regulation 11 of the 2015 Regulations requires the local government auditor to appoint a date on or after which the rights in Articles 17(2) and 18(1) of the

2005 Order may be exercised. The day so appointed acts as a trigger in two respects:

1. it triggers the right of an interested person to question the auditor about the accounts and/or to make objections; and
2. it triggers the 20 working days period during which the local government body must make the accounts and other documents referred to in Article 17 of the 2005 Order available for public inspection.

There is provision for an interested party to contact the auditor with a view to asking questions about the accounts or making an objection in relation to the accounts. Other points worth noting specifically are:

- Article 17(1) of the 2005 Order (inspection of accounts and documents) applies to "any member of the public";
- Article 17(1)(a) of the 2005 Order entitles any member of the public to inspect the accounts and all books, deeds, contracts, bills, vouchers and receipts relating to them. It is therefore inappropriate in the statutory notice to seek to limit the scope of those documents which the 2005 Order permits members of the public to inspect. I am not suggesting that any request, however unreasonable, must be met but it would be inappropriate for the public notice to introduce restrictions on the right to inspect documents; and
- Article 17(1)(b) entitles any member of the public who inspects the accounts and related documents to "make copies of all or any part of the accounts and those other documents". That Article does not empower the local government body to make a charge where the member of the public makes such copies.

The position would be different if the member of the public asked the local government body to make the copies. Thus, in Article 14(2)(a) and (b) of the 2005 Order, a member of the public may inspect an immediate report made by a local government auditor and make a copy of it or any part of it. But, if the member of the public requires the local government body to supply him with a copy of the report, or any part of it, that person must pay a reasonable amount for that copy. Since the statutory language in relation to Article 17(1)(b) is to allow a member of the public to make copies, it is inappropriate for the statutory notice to state that a charge will be made.

Audit of Accounts Notice

Regulation 14 has been complied with on 12th May 2025, and a copy of the Audit of Accounts notice is attached in Appendix 1 and available via the following link, previously circulated.

Recommendation

It is recommended that Audit Committee note the details of the Audit of Account Notice.

Committee NOTED the report.

6. DRAFT ANNUAL GOVERNANCE STATEMENT

Report, previously circulated, was presented as read.

Committee NOTED the report.

7. ANNUAL ASSURANCE REPORT AND OPINION 2024/25

Report, previously circulated, was presented by the Audit, Risk & Governance Manager

The Audit Risk and Governance Manager referred Elected Members to page 6 in this key report which underpins the work of Audit Committee undertaken annually and provided a year end assessment.

The Audit Risk and Governance Manager advised that 14 assigned audits had been completed including 2 from backlog and all had received a satisfactory level of assurance; Page 8, section 11 and 12 note overall opinion for year which records an overall satisfactory level of assurance on adequacy of effectiveness of controls.

The Audit Risk and Governance Manager advised that there had been good progress made implementing the recommendations from the Extra-ordinary Audit and that prior year recommendations were progressing well; There is still some work to do in this area and management are asked to follow through with recommendations.

At the request of Councillor Huggins the Audit, Risk and Governance Manager advised that she would advise 'in committee' regarding a withheld outcome in respect of Capital Projects on Table 1 on page 6.

Committee NOTED the report.

8. SELF-ASSESSMENT OF AUDIT COMMITTEE

Report, previously circulated was presented the Audit, Risk & Governance Manager.

Purpose of Report

The Audit Committee is required to evaluate its effectiveness annually in accordance with best practice. The purpose of this report is to seek Members approval on the annual self-assessment exercise for the Audit Committee for the 2025/26 financial year.

Background

The Northern Ireland Audit Office (NIAO) issued an effective audit and risk assurance committees – a good practice guide. Contained within the guide is an Audit and Risk Assurance Committee Self- Assessment Checklist (attached at Appendix 1, previously circulated).

It is proposed that this checklist will be completed by the Audit Risk and Governance Manager and reviewed by the Director of Corporate Services. This approach will serve as the performance review of the Audit Committee for the 2025/26 financial year.

Recommendation

It is recommended that the Audit Committee approve the proposed approach to evaluate the performance of the Audit Committee for the 2025/26 financial year.

The Audit Risk and Governance Manager advised of the statutory requirement to evaluate the Audit committee annually by a variety of methods which may rotate, with previous use of Survey Monkey. The Audit Risk and Governance Manager said that, with the agreement of Elected Members, she would complete the checklist for this year on behalf of the Audit Committee by way of evaluation.

The Audit Risk and Governance Manager advised the full Northern Ireland Audit Office report on the effectiveness of the Audit committee was available on request and downloadable from their website.

Proposed by Councillor Storey
Seconded by Alderman Stewart and

AGREED – to recommend that Council approve the proposed approach to evaluate the performance of the Audit Committee for the 2025/26 financial year.

9. DRAFT YEAR END ACCOUNTS 2024/25

The Chief Finance Officer provided a verbal update in respect of Draft Year End Accounts 2024/25

The Chief Finance Officer advised the Accounts were in the process of finalisation for submission to the Department for Communities by 30 June 2025. He stated there was a sizable exercise to process valuation of assets for land and property that was still to be undertaken. The draft accounts were considered by the June Finance Committee and there remains non substantial accruals to be approved. The Finance Committee were made aware of the draft status of the accounts at the June Finance Committee meeting which will remain in draft format until the September Finance Committee.

Committee NOTED the verbal update.

10. AUDIT COMMITTEE ANNUAL REPORT 2024-25

Report, previously circulated, was presented by The Audit, Risk and Governance Manager.

Overview

Chartered Institute of Public Finance and Accountancy (CIPFA) has recommended that the Audit Committees should produce an annual report. The annual audit committee report should be used to provide accountability to those charged with governance on compliance with the Committees performance and provide assurance over the areas within its terms of reference.

The conclusions within the report can be used to support the Annual Governance Statement on Council.

The Audit Committee met on four occasions throughout 2024/25 on the following dates:

- Wednesday 12th June 2024 at 7pm
- Wednesday 18th September 2024 at 7pm
- Wednesday 11th December 2024 at 7pm and
- Wednesday 12th March 2025 at 7pm

Mrs Lesley Mitchell was appointed as an Independent Member of the Audit Committee in July 2023. The proposed appointment of the independent

member is due to expire in 2025. It is proposed at the June Audit Committee to extend the contract of the independent member.

Attendance

Members attendance at audit committee meetings was previously circulated.

The Chair of the Audit Committee is appointed at the first Annual General Meeting (AGM) of each new Council for the term of the Council. For the 2024/25 the chair of the Audit Committee is Councillor Brenda Chivers and vice chair for the Committee is Alderman John McAuley.

Performance Evaluation

In accordance with best practice, the Audit Committee should benchmark its performance on a regular basis. For the 2024/25 the Audit Committee assessed its effectiveness against National Audit Office (NAO) checklist and a report was presented at Audit Committee held on the Wednesday 18th September 2024 at 7pm.

An evening training event on the role of the Audit Committee was held on Wednesday 18th September 2024 at 7pm for Members of the Audit Committee and any additional Members interested in attending the training.

Terms of Reference and Audit Charter

The Audit Committee terms of reference were agreed at the Wednesday 18th September 2024 at 7pm Audit Committee and formally ratified at full Council on 1st October 2024. The terms of reference for the will be reviewed on an annual basis to ensure completeness.

The Internal Audit Charter Review was presented at the Audit Committee on the Wednesday 18th September 2024 at 7pm and formally ratified at full Council on 1st October 2024.

Audit Committee Meetings

The Audit Committee meetings require the attendance of the Chief Executive on an annual basis, for the 2024/2025 financial year Chief Executive attended the Audit Committee on the 12th of March 2025. The Director of Corporate Services and the Internal Auditor(s) attends all Audit Committees. The Audit, Risk and Governance Manager who delivers part of the annual planned internal audit work for the Council, the Head of Finance, the NIAO and the Independent Member also usually attend. The programme of audit work undertaken for 2024/25 had been agreed by the Audit Committee in the audit strategy for 2023/27 and is presented over the meetings during the year.

The Audit Committee may ask any other officials of the Council to attend to assist it with its discussions on any matter.

The Audit Committee may ask any or all of those who normally attend but who are not members to withdraw to facilitate open and frank discussion of particular matters; and

The Accounting Officer (Chief Executive) or Elected Members (Board) may ask the Audit Committee to convene further meetings to discuss issues on which they want the Audit Committee's advice.

Draft Financial Statements & Annual Governance Statement

The draft Financial Statements including the Annual Governance Statement for the Council will be reviewed and approved for signing at a Special Council Committee meeting in June 2025.

Risk Management

The Director of Corporate Services presents the quarterly corporate risk matrix and register to the Audit Committee.

Internal Audit

Cavanagh Kelly were appointed to deliver the co-sourcing element of the annual internal audit work contracted out and provide the annual assurance rating for the Council in 2024/25. The Audit Risk and Governance Manager will deliver the second element of the planned internal audit work.

The Audit Committee at its meeting on Wednesday 18th September 2024 at 7pm reviewed and approved the Internal Audit plan for 2024/25.

The Committee will note the Internal Audit's Draft Assurance Report for 2024/25 at its meeting in June 2025. The Committee will also consider a comprehensive follow up report on the progress of the Implementation of Prior Year Internal Audit recommendations. The Audit committee will continue to emphasise the importance of the implementation of the recommendations to strengthen internal controls to ensure that they are implemented in a timely manner.

The Audit Committee will receive quarterly assurance statements from the Transformation Team that the recommendations contained within the Extraordinary audit report are being delivered in line with the prescribed timeframe.

External Audit

The NIAO have presented their Annual Audit Strategy for the Year Ending 31 March 2025. Within the strategy will highlight the significant areas of risk to Council.

The deadline for certifying local government bodies Accounts has been changed to 30 September and to ensure compliance with the Audit Committee certifying the accounts the Audit Committee will be scheduled for the third week in September to approve the financial accounts.

Conclusion

The Audit Committee should note the work completed to date by Officers, Internal and External Auditors to ensure that the Council complies with their regulatory and statutory requirements, thereby allowing it to meet its objectives.

It is recommended that Committee approves the work plan (Appendix I) for the 2025/26 financial year.

It is recommended that Committee notes the dates (Appendix II, previously circulated) for the 2025/26 financial year.

Committee NOTED the report.

11. EXTENSION OF CONTRACT – INDEPENDENT MEMBER ON AUDIT COMMITTEE

Report, previously circulated, was presented by the Director of Corporate Services.

Purpose of Report

Council agreed the appointment of a new Independent Member to the Audit Committee at the June 2023 Audit Committee meeting. This report is seeking the extension of the original appointment.

Background

The successful applicant for the position of Independent Member is Lesley Mitchell. The original offer was for 12-month appointment with possible extension for a further 24 months.

This contract is due to expire on the 10th September 2025 in advance of the next Audit Committee meeting. To ensure that Council retain a suitably qualified individual in the role, permission is sought to extend Lesley's contract with Council for a further 12 months. This will ensure consistency and expertise knowledge is retained for the Committee

Recommendation

It is recommended that the Audit Committee recommends to Council the extension of the contract for the Independent Member to Audit Committee for a further 12-month period.

Proposed by Councillor Huggins

Seconded by Alderman Stewart and

AGREED - to recommend that Council extend the contract for the Independent Member to Audit Committee for a further 12-month period.

12. DIRECT AWARD CONTRACTS

Report, previously circulated, was presented by the Chief Finance Officer.

Background

Causeway Coast and Glens Borough Council approved an updated Procurement Policy in June 2025.

Detail

The revised policy had addressed the commencement of the Procurement Act which came into force in February 2025. The new policy still has inclusion of guidance around single tender actions or Direct Award Contracts (DAC) and sets out a procedure to follow in such circumstances.

DAC Process

In all cases where council staff are considering the use of the award of a contract without competition, they must seek guidance from the procurement officer before proceeding as such an approach will be easily challenged in the courts unless rigorously supported by appropriate documentation and completed in accordance with the legislative requirements.

Authorisation required

When a member of council staff has spoken with the procurement officer - and discussed all the alternative options available - and wishes to proceed with the award of a contract without competition the staff member should seek approval of their approach from the Senior Management Team before seeking Council approval to award.

A detailed report should be completed by the member of staff requesting the contract award explaining their rationale and the consideration given to all alternative options in conjunction with discussions between the staff member and the procurement officer. The template provided in Appendix B – Direct Award Contract Form, previously circulated, should be fully completed by the member of staff requesting the contract award.

Once completed, this document will require authorisation from the Senior Management Team before proceeding to the relevant committee for consideration. Upon agreement from the Council the staff member should

contract the procurement officer to assist with the contract award to the chosen supplier.

DAC Approvals

The purpose of this short report is to inform members of those DAC's which have been approved since the drafting of the March 2025 report to this committee and these are listed below, it should be noted that one of these required Council approval at the point of award which was granted, there have been four DAC's awarded since the last Audit Committee in March.

The Chief Finance Officer advised this was a standard Agenda Item requiring Audit Committee to be notified of new Direct Award Contracts since last Audit Committee meeting in March 2025.

Committee NOTED the report.

13. QUESTIONNAIRES COMPLETED

- Fraud Assessment Questionnaire 2024-25 – Complete Assessment
- Managing Fraud Risk in a Changing Environment Checklist 2024-25
- Proper Arrangements Questionnaire

Director of Corporate Services advised that all questionnaires had been completed and were available on request.

Committee NOTED the Questionnaires.

14. CORRESPONDENCE

Correspondence, previously circulated, was presented to by the Director of Corporate Services,

14.1 NIAO Best Practice in Audit Committees

Correspondence dated 10 April 2025, received via email from Northern Ireland Audit Office Re:- Effective Audit and Risk Assurance Committee – A Good Practice Guide

The Director of Corporate Services invited the Local Government Government Auditor to address the Audit Committee in respect of the correspondence.

The Local Government Auditor advised of best practice for central government which was not enforceable for local government and encouraged use of the checklist, and was pleased to see reference to the Best Practice document in the Self-Assessment of Audit Committees report,

presented earlier in the meeting. The Local Government Auditor advised that hard copies were available from the Audit Office or via the NIAO website.

Committee NOTED the Correspondence.

15. MATTERS FOR REPORTING TO PARTNERSHIP PANEL

There were no matters for reporting to the Partnership Panel.

MOTION TO PROCEED 'IN COMMITTEE'

Proposed by Councillor Huggins

Seconded by Councillor Jonathan McAuley and

AGREED – that Audit Committee move '*In Committee*'

- * **Press left the meeting at 7.15 pm.**

The information contained in the following item is restricted in Accordance with Part 1 of Schedule 6 of the Local Government Act Northern Ireland) 2014.

The Chair advised Audit Committee of its obligations and protocol whilst the meeting was being audio recorded '*In Committee*'.

16. INTERNAL AUDIT (CAUSEWAY COAST AND GLENS BOROUGH COUNCIL) REPORTS

Confidential report by virtue of paragraph 3 of part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014

Report, previously circulated, was presented by the Audit Risk and Governance Manager.

The Audit Risk and Governance Manager provided narrative as follows:-

16.1 Arts and Culture Centres

A satisfactory level of assurance was received with 4 minor recommendations noted for improvement on pages or 5 – 8.

At the request of Councillor Huggins the Audit Risk and Governance said it remained best practice to keep to the lower threshold level for amount of cash kept on the premises and would not be prudent to request insurance cover for a larger amount. The Audit Risk and Governance Manager said the finding was the result of an oversight on this occasion. At the request of Councillor Huggins

the Audit Risk and Governance Manager confirmed that it was best practice for staff not to undertake banking alone.

The Chief Finance Officer said that an option would be to implement a collection service which is used already by Council, advising this could assist with seasonable variations.

16.2 Labour Market Partnership

A satisfactory level of assurance was received with 2 minor recommendations noted for improvement on pages 5 and 7.

16.3 Capital Projects

The Audit Risk and Governance Manager advised of the rationale for withholding information raised by Councillor Huggins at Item 8. The Audit Risk and Governance Manager spoke of ongoing processes and restrictions on information in relation to Capital Projects. There were 7 recommendations for consideration all of which were being progressed.

17. INTERNAL AUDIT (MCHUGHLINDSAY) REPORTS

Confidential report by virtue of Confidential report by virtue of paragraph 3 of part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014

Report, previously circulated, was presented by Principal, McHughlindsay.

17.1 Waste Management – River Ridge Contract

Principal, McHughlindsay said there was a satisfactory level of assurance with 5 recommendations. The 2 priority 2 recommendations related to process in place to check and compare weight dockets to invoices which was a manual process which could be automated. As this was a labour intensive process it was necessary to flag additional resourcing required.

17.2 Land and Property

17.2.1 Internal Audit

17.2.2 Internal Audit – Executive Summary

Principal, McHughlindsay said following an Independent review of processes in January 2023 in Land and Property, Internal Audit were asked to carry out a review of progress by Council in addressing the recommendations made by the Independent Review. Based on the Audit work carried out, a satisfactory level of assurance has been determined. A lot of hard work and good progress on 20 former recommendations with 17 fully addressed, 2 in progress and 1 with plans in place to fully address remaining for a chronological reason.

17.3 PCSP

Principal, McHughLindsay advised of a satisfactory level of assurance with 3 recommendations including a priority 2 which relates to filing system in that PCSP stand alone system is recommended for incorporation within Community Services.

17.4 Procurement (Annual Tenders/Preferred Supplier Lists)

Principal, McHughLindsay advised of a limited level of assurance. Informal processes in place which operate satisfactorily but require formalisation. In relation to Annual Tenders and Preferred Supplier Lists regularly used services are not currently added in procurement policy. Once implemented consideration could be given to looking at other areas currently led by Procurement Officer to ensure accountability by individual departments. The procurement policy is comprehensive and can always be improved. Annual review of contracts could be formalised to include consideration of spend. Once policies and procedures rolled out there will be a requirement for additional staff training.

Councillor Huggins asked that confirmation be provided to Elected members that targets have been met.

* **Principal McHughlindsay left the Chamber at 7.30pm.**

Committee NOTED the report.

18. PRIOR YEAR RECOMMENDATIONS

Confidential report by virtue of paragraph 3 of part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014.

Report, previously circulated was presented by the Audit Risk and Governance Manager

Introduction

This report provides a summary of the progress made by Causeway Coast and Glens Borough Council in addressing internal audit recommendations from the 2024/25 audit cycle, covering Priority 1, 2, and 3 recommendations.

It also includes a follow-up on Priority 1, 2, and 3 recommendations from 2016/17 to 2024/25, which were either still in progress or had not been addressed at the time of the previous review in May 2024. All recommendations from 2016/17 to 2024/25 were revisited during this review using various documentation for verification.

The audit fieldwork for 2024/25 involved:

- Engaging with key staff to assess progress on recommendations;
- Reviewing relevant documentation for Priority 1, 2, and 3 findings;
- Testing controls and verifying the accuracy of records for Priority 1, 2, and 3 findings.

Background

Causeway Coast and Glens Borough Council remains committed to identifying and mitigating key risks, maintaining an effective system of internal control, and ensuring that policies and procedures are both current and consistently applied.

As internal audit reports and findings highlight potential areas of risk, a key function of the internal audit service is to assess the progress made in implementing recommendations from previous years.

As part of the 2024/25 review, we examined the implementation status of Priority 1, 2, and 3 recommendations issued during the 2024/25 audit year. A summary of the number of recommendations made in that year is presented in Table A, previously circulated.

The Audit Risk and Governance Manager referred Elected Members to table 3 outlining 107 recommendations and implementation/progress by management since last reporting and review. There are 4 priority 1 recommendations outstanding. The Audit Risk and Governance Manager said that if resources dictated a monthly version could be provided.

Committee NOTED the report.

19. PROCUREMENT OF INTERNAL AUDIT SERVICE

Confidential report, by virtue of paragraph 3 of part 1 of schedule 6 of the Local Government Act (Northern Ireland) 2014.

Report, previously circulated, was presented by the Director of Corporate Services.

Purpose of Report

To inform members of the committee that a procurement process for Internal Audit Services has been completed.

Background

The previous supplier of Internal Audit Co-sourcing, Cavanagh Kelly indicated that they would not be reviewing the contract due to staffing issues.

On this basis a new competition was offered on Councils' procurement portal eSourcing.

The competition was available 12th May 2025 to 6th June 2025, two companies registered an interest, only one submission was received.

Evaluations have been completed, McHughlindsay have been successful in their submission.

Financials were detailed within the confidential report.

Recommendation

It is recommended that Committee approve award of Internal Audit Services to McHughlindsay.

Proposed by Councillor Huggins
Seconded by Councillor Storey and

AGREED – to recommend that Council approve award of Internal Audit Services to McHughlindsay.

20. ABSENTEEISM REPORT (QUARTER 4)

Confidential by virtue of paragraph(s) 2 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014.

Report, previously circulated, was presented by the Director of Corporate Services.

Purpose of Report

The purpose of this report is to provide Members with Quarter 4 (1 April 2024 – 31 March 2025) information regarding Absenteeism throughout the Council.

Background

Absenteeism within the Council is closely monitored and managed in accordance with Councils Policies and Procedures, and in line with NJC Terms and Conditions.

The ODHR team work closely with each of the Directors, Managers and Supervisors to assist and support through a range of preventative proactive measures alongside the reactive to include referrals to Occupational Health, absence review meetings and referrals for Ill Health Retirement.

Performance Improvement 2024/2025

Progress to date – Quarter 4 (1 April 2024 to 31 March 2025)

- Target Outcomes
- Quarter 4 Performance Against Targets

Quarter 4 Performance Against Targets and in-Year Comparisons

- Analysis of Quarter 4 Data

Tables were previously circulated in respect of the following

- Analysis of Absenteeism Data
- Top 5 reasons for Absence
- Analysis of Stress and Stress Related Absences
- Analysis of the Cost of Absence
- Analysis of exits due to Ill Health Retirement / Capability
- Analysis of the Westfield claims against each of the available benefits

This quarterly report will continue to be provided to Audit Committee.

Recommendation

It is recommended that Council notes the report presented

The Director of Corporate Services provided narrative and highlighted the reduction in average sick days for year ending March 2025 which had surpassed the target. The Director of Corporate Services assured Elected Members that steps were being taken to reduce absenteeism and spoke of initiatives in place to assist. The Director of Corporate Services spoke of the benefit of Westfield Health.

Councillor Schenning commended Officers on the reduction in average sick days stating that this was quite an achievement.

At the request of Councillor Schenning, the Director of Corporate Services advised she would bring back the Absenteeism Policy to a future meeting.

21. CORPORATE RISK MATRIX AND REGISTER

Confidential by virtue of paragraph 3 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014

Report, previously circulated, was presented by the Director of Corporate Services.

Purpose of Report

This report compares the March risk register to the June risk register documenting the escalation of some risks whilst other risks facing the Council are likely to reduce / de-escalate.

Background

This quarter the senior management undertook a comprehensive review to identify and assess the main risks that could prevent the Council from realising its objectives. Following the review mitigating actions have also been reviewed to ensure that these risks are managed to an acceptable level. The table below aims to compare the March risk matrix to the June risk matrix seeking to highlight the impact the external environment has had on the key business of Council.

Agreement of the selection of the changes as proposed in paragraph 2.1 to paragraph 2.3 to the Corporate Risk Register are presented to the Audit Committee for more detailed discussion and agreement.

Recommendation(s)

It is recommended that the Audit Committee notes and approves the changes to the Corporate Risk Register.

The Director of Corporate Services provided narrative on the comparisons between the March to June register and referred Elected Members to page 2 with Finance being top of the scale closely followed with ICT and Cyber Security.

Councillor Storey asked for the rationale on rating given to risks, referring specifically to the Climate Change risk being 5th highest given other risks which included absenteeism, health and safety and emergency planning which he deemed tangible with a real potential for happenings.

The Director of Corporate Services advised of the rationale as assessed by Officers in terms of the inherent risk and impact and said she was happy to take on board the views of Elected Members.

The Director of Corporate Services reminded Elected Members of the mitigation measures of the statutory obligation in relation to climate change by 2050 and the financial and reputational risks associated with non-compliance.

Councillor Storey acknowledged that Council were subject to legislation imposed.

*** Councillor Chivers left the meeting remotely at 7.35 pm**

Councillor Storey questioned the ranking of the extra-ordinary audit being placed below climate change and raised the matter of cost of the Extraordinary Audit for which a breakdown had yet to be provided to Elected Members.

The Chief Finance Officer said that when assessing risks it was the case that there was a requirement to accept a residual risk for Climate Change as it was outside of the Council powers of influence.

Councillor Storey thanked the Chief Finance Officer for what he stated was a valuable assessment.

Committee AGREED to note the comments to the Corporate Risk Register.

22. RAISING CONCERNS/FRAUD

The Audit Risk and Governance Officer advised there were no new cases to note.

Proposed by Councillor Huggins
Seconded by Alderman Stewart and

AGREED – to recommend that Council move '*In Public*'.

23. ANY OTHER RELEVANT BUSINESS (NOTIFIED IN ACCORDANCE WITH STANDING ORDER 12 (0))

There was no Any Other Relevant Business (Notified in Accordance with Standing Order 12 (0))

24. DATE OF NEXT MEETING – WEDNESDAY 17 SEPTEMBER 2025

Date of Next Meeting – Wednesday 17 September 2025

There being no further business the Chair thanked Elected Members for their attendance, the meeting concluded at 7.39pm.

Chair