

**AUDIT COMMITTEE MEETING HELD  
THURSDAY 19 MARCH 2026**

**Table of Recommendations**

<b>No</b>	<b>Item</b>	<b>Summary of key Recommendations</b>	<b>Estimated Timescale for completion</b>
1.	Apologies	<b>Alderman Brown-Stewart, Callan, McAuley; Councillor Archibald, Callaghan, McAuley, McGurk</b>	-
2.	Declarations of Interest	<b>None</b>	-
3.	Minutes of Audit Committee Meeting held Wednesday 17 December 2025	<b>Confirmed as a correct record</b>	-
4.	Northern Ireland Audit Office Reports		
4.1	Report to those charged with Governance	<b>Information</b>	-
4.2	Annual Audit Letter 2024-25	<b>Information</b>	-
4.3	CC&GBC Audit Strategy	<b>Information</b>	-
5.	Internal Audit Mid-Year Monitoring	<b>Information</b>	<b>June 2026</b>
6.	Internal Audit Manual and Report	<b>To recommend that the Council approve the Internal Audit Manual</b>	-
7.	Direct Award Contract	<b>Information</b>	-
8.	Correspondence	<b>None</b>	-

<b>No</b>	<b>Item</b>	<b>Summary of key Recommendations</b>	<b>Estimated Timescale for completion</b>
9.	Matters for Reporting to Partnership Panel	<i>None</i>	-
	<b><i>In Committee (Items 10-14) inclusive)</i></b>		
10.	Internal Audit (McHughLindsay) Reports		
10.1	Fixed Asset Register	<b>Information</b>	-
10.2	Grounds Maintenance	<b>Information</b>	-
10.3	Grants	<b>Information</b>	-
10.4	Capital Projects follow-up	<b>Information</b>	-
10.5	Procurement follow-up	<b>Information</b>	-
10.6	Building Maintenance	<b>Information</b>	-
11.	Prior Year Recommendations	<b>Information</b>	
12.	Absenteeism Report (Quarter 3 – 2025-26)	<b>Information</b>	-
13.	Corporate Risk Matrix and Register	<b>To recommend that Council notes and approves the changes to the Corporate Risk Register</b>	-
14	Raising Concerns/Fraud	<b>Information</b>	-
17.	Any Other Relevant Business (notified in accordance with Standing order 12 (o))	<b>None</b>	
18.	Date of Next Meeting – Wednesday 17 <sup>th</sup> June 2026	<b>Wednesday 17<sup>th</sup> June 2026</b>	-

**MINUTES OF THE PROCEEDINGS OF THE MEETING OF  
THE AUDIT COMMITTEE MEETING  
HELD IN THE COUNCIL CHAMBER AND VIA VIDEO CONFERENCE ON  
THURSDAY 19 MARCH 2026 AT 7.05 PM**

**In the Chair:** Councillor Schenning (Chair)

**Members Present:** Alderman Hunter (R)  
Councillors Chivers (R), Elder (R), Huggins (C), McMullan (C), Storey (C), Wisener (C)

**Substitutions:** Councillor Elder substituted for Alderman Callan

**Officers Present:** M Quinn, Director of Corporate Services (C)  
A Ruddy, Audit, Risk & Governance Manager (C)  
I Owens, Committee & Member Services Officer (C)

**In Attendance:** C McKeown, Director, Northern Ireland Audit Office (C)  
C McHugh, Partner, McHughLindsay (R)  
L Mitchell, Independent Member (C)

L Boyd, ICT Officer (C)  
A Lennox, ICT Officer (R)

Press 1 (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 Alderman Brown-Stewart, Callan, McAuley; Councillors Archibald, Callaghan, McAuley, McGurk.

**2. DECLARATIONS OF INTEREST**

There were no declarations of interest from Elected Members.

### **3. MINUTES OF AUDIT COMMITTEE MEETING HELD WEDNESDAY 19 DECEMBER 2025**

Copy, previously circulated.

**AGREED** - That the Minutes of the Audit Committee meeting held Wednesday 19 December 2025 were confirmed as a correct record.

### **4. NORTHERN IRELAND AUDIT OFFICE REPORTS**

Reports, previously circulated, were presented as read by the NIAO Director.

#### **4.1 Report to those charged with Governance**

The NIAO Director stated that the outcome was an unqualified opinion and demonstrated compliance with Local Government Act 2024 for the period 2025/26.

The NIAO Director advised that the final report to those charged with governance was considered at the September Audit Committee in draft form and accounts have since been certified with an unqualified audit opinion on 29<sup>th</sup> September 2025. Management responses have now been included with 5 recommendations and 2 responses not accepted by management. These relate to paper and governance regarding loans and ICT health checks. These have been noted and will be revisited.

The Independent Member welcomed the lead Director from the NIAO with responsibility for Causeway Coast and Glens Borough Council. The Independent Member asked for the view of the NIAO Director and the Director of Corporate Services in relation to those recommendations referred to on page 13 which was not accepted by Council in respect of papers and governance regarding loan agreements.

The Director, NIAO advised that finding 2 referred to papers and governance regarding loan agreements and had been raised across a number of audits, paperwork was in place with a broker as opposed to other Councils, the position was clear and a line would be drawn under the matter until it was revisited next year when a shared view could be further determined.

The Director of Corporate Services confirmed the brokerage service being availed of around treasury management and confirmed a line had been drawn for 2024/25, the position was live with possible further revision and said that the Chief Finance Officer would give a full report at a further date.

## **4.2 Annual Audit Letter 2024-25**

The NIAO Director said that the letter accompanied the Audit Strategy was standard in format and highlighted the following areas:-

Section 7 – Average sick days for 12 months to the end of March 2025 was 15.02 per full time employee opposed to 18.06 for 12 months to the end of March 2024 which was the result of a decrease in long term sickness.

Section 8 – This highlights challenges identified going forward which include funding, cyber risks and climate change commitments all of which require strong leadership and governance by officers to ensure success.

## **4.3 CC&GBC Audit Strategy**

Looking forward to the year ahead this section highlights to the Chief Finance Officer, Audit Committee and Elected Members of Causeway Coast and Glens Borough Council how the NIAO on behalf of the Local Government Auditor monitor the financial arrangements and proper arrangements in place for March 2026. Also outlined is how the Auditor plans to audit for year ending 2026 which includes looking at significant risks.

Section 2 – Summary of the coverage in terms of materiality to the value of £1.7m.

Section 3 – NIAO will take a risk-based approach with an understanding of processes, business and controls adopted by Council, management of personal data and how the NIAO works with Internal Audit Council Officers and considers its programme of work. High specification skills will be relied on during audit including land and building valuations and aspects of land fill and pension valuations.

The Procurement framework will also be assessed and previous years recommendations addressed. This year has seen an introduction of an external producer levy which essentially is a packaging tax. The NIAO will also look at grant conditions issues and assess how Council recognise, classify and disclose same in accordance with code of practice which NIAO will incorporate in all audits this year.

Section 4 – This section outlines the timetable to be followed. The field work commences in July with certification planned for the end September as well as a performance improvement audit.

Audit costs:

£81,500 for the main financial audit subject to a 2% increase this financial year;  
£19,500 for performance improvement audit subject to a decrease for this financial year.

Page 4 - This section outlines the ask of Audit Committee which is to request that Elected Members discuss our assessment of risks in statement to ensure completeness and look at management plans to address risks and whether there is knowledge of actual, suspected or alleged fraud considerations for Causeway Coast and Glens Council or issues of non-compliance with laws and regulations.

Councillor Storey welcomed the Director, NIAO and spoke of the importance of the role of the NIAO. In relation to Procurement recommendations, Councillor Storey explored whether an additional staff member was required to strengthen our procurement process and recommendations. Councillor Storey referred to the Procurement Act which was introduced in 2023 with legislation brought into operation in 2024 and said the costs and cumbersome nature associated with CPD were not value for money.

The Director, NIAO said that the matter of CPD in terms of procurement process was not within his remit and suggested that round table talks in a SOLACE forum may be an option for Elected Members to develop.

In response to Councillor Storey, the NIAO Director said he was content with the audit team in place in terms of resources.

Committee NOTED the report.

## **5. INTERNAL AUDIT MID-YEAR MONITORING**

For information report, previously circulated, was presented by the Audit Risk and Governance Manager.

### **Purpose of Report**

The purpose of this report is to update Audit Committee members on the audit work completed in the delivery of the audit plan for Causeway Coast and Glens Borough Council during 2025-26.

The work complete is based on the audit needs assessment for the Council as detailed in the Audit Strategy 2023–2027.

## **Internal Audit Plan 2025/26**

The audits planned for 2025/26, along with progress to date were previously circulated.

The table, previously circulated, below sets out the current status of the backlog audits.

During the 2024/25 financial year, the audit of capital projects, procurement and building maintenance received either a limited level of assurance or a withheld opinion. Internal audit has in this financial year reviewed progress against the associated recommendations to confirm that actions are being implemented in a timely manner.

Based on this follow up work, Internal Audit can advise the Committee that they are content with the progress made to date in these areas

### **Key Performance Indicator(s)**

The Internal Audit section reports to the Audit Committee on their key performance indicator(s):

- 70% of the annual audit plan will be delivered in line with the timetable. We will continue to track the delivery of this KPI for 2025/26.
- Internal audit will deliver the actual dates in accordance with the annual audit plan. We are on track to meet this KPI.
- 100% of audit recommendations from internal audit reports accepted by management. We are on track to meet this KPI.

It should be noted that key performance indicators are on track to be met.

### **Recommendation(s)**

It is recommended that the Audit Committee note the progress of audit work completed to date for the 2025/26 financial year.

The Audit Risk and Governance Manager provided commentary on the report as follows:-

There are 16 planned internal audits however the reports notes the number as 12. To date 11 audits have been completed.

There was an assumption that the Harbours and Marinas audit would be brought to this Audit Committee, however it has not yet finalised and will be brought to the June Audit Committee.

The 2 audits which have been carried over since previous year are the Code of Governance and the Asset Register, with 2 low risk audits - namely Contribution to Outside Bodies and PR and Corporate Communication - being deferred to the next financial year. The remaining 5 include 3 statutory audits which are PCSP, Labour Market Partnership and Local Economic Partnership in addition to Street Cleansing and Harbours and Marinas.

Councillor Huggins said that the matter of street cleansing had been raised at the recent Environmental Services Committee meeting and asked for details of how this function was audited. The Audit Risk and Governance Manager said that at some juncture every function of the Council is audited and advised Councillor Huggins that if there are issues which she wished to have scoped into the audit she should identify these with her directly as the Audit had not commenced. The Audit Risk and Governance Manager said that legislation states the regulations of street cleansing for town centres, out of town areas and the countryside. Councillor Huggins said that the benchmark in terms of legislation was interesting and said she awaited the Director of Environmental Services report on scheduling of street cleansing which had been requested at the recent Environmental Services Committee meeting. The Audit Risk and Governance Manager said that at the beginning of the Audit process she meets with the relevant Head of Service at which point specific areas of concern can be highlighted.

At the request of the Independent Member regarding the status of the Audits carried over, the Audit Risk and Governance Manager said that there had been a backlog of audits on her appointment and referred to the 70% coverage which had to be achieved which had to include those considered to be high risk.

The Audit Risk and Governance Manager further said that the Cyber security audit which she had sourced by a specialist was now complete and would be brought to the June Audit Committee and confirmed that going forward audits would be contracted out to McHughLindsay which would result in 100% compliance.

Councillor Storey asked for details of the association between the risk register and the work of the audit team and spoke of the ICT and cyber security being a major issue for Council as an employer and local authority. The Audit Risk and Governance Manager said it was the aim to cover every area of council in a 4 year term and at the beginning of the year she identifies and prioritises high risk audits.

In respect of the limited assurance for the Harbours and Marinas audit, the Audit Risk and Governance Manager outlined that this was due to pending legislation. The Partner, McHughLindsay referred Elected Members to the

Harbours and Marinas safety code which had been updated in 2025 which requires Council to make tri-annual statement of compliance with one due on 31<sup>st</sup> March 2026. Initial discussions concluded that it could be difficult to meet the deadline, hence the limited level of assurance. When finalised, the status of the audit may change to satisfactory.

\* **Councillor McMullan joined the meeting in the Chamber at 7.30 pm.**

The Audit Risk and Governance Manager said that given the minimum value of the PR/Communications and Contributions to Other Bodies area of audit it was considered these could be deferred.

Committee NOTED the report.

**6. INTERNAL AUDIT MANUAL AND REPORT**

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

**Purpose of Report**

The purpose of this report is to present the Audit Manual to the Audit Committee for their attention.

**Background**

The aim of the Internal Audit manual is to provide audit staff, senior management, the Audit Committee & other key stakeholders, a clear understanding of regulations, standards & operations of internal audit.

The proposed audit manual will provide clear guidance of key internal audit processes, their purpose, providing accurate & objective results, illustrating key findings & accompanying remedies & actions plan with an agreed upon time scale.

The Internal Audit Manual is attached (Appendix I, previously circulated) for Members consideration. For the purposes of Council the term Board referenced within the standards refers to the Audit Committee

**Recommendation**

It is recommended that the Audit Committee approve the Internal Audit Manual.

The Audit Risk and Governance Manager said that the report is largely based on global auditing standards and confirmed that references in the report to the Chief Internal Auditor related to her role as the most senior Auditor and that references to the Board refer to the Audit Committee.

Proposed by Councillor Wisener  
Seconded by Councillor Storey and

**AGREED** - To recommend that the Council approve the Internal Audit Manual.

## **7. DIRECT AWARD CONTRACTS**

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

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

### **DAC Approvals**

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

The Director of Corporate Services said she would take any questions from the committee for response by the Chief Finance Officer.

Committee NOTED the report.

### **8. CORRESPONDENCE**

There were no items of correspondence

### **9. MATTERS FOR REPORTING TO PARTNERSHIP PANEL**

There were no matters for reporting to Partnership Panel.

### **MOTION TO PROCEED 'IN COMMITTEE'**

Proposed by Councillor Storey  
Seconded by Councillor Mairs and

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

\* **Press left the meeting at 7.35 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*'.

### **10. INTERNAL AUDIT (MCHUGHLINDSAY) REPORTS**

Confidential report, by virtue of paragraph 3 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014 were presented by Partner McHughLindsay.

## 10.1 Fixed Asset Register

Partner, McHugh Lindsay said this area was given a satisfactory level of assurance.

Consideration was given to ongoing work to establish a centralised fixed asset register, largely looking at land and property; risk of register being incomplete and inaccurate; risk of fleet and assets and how they are managed to minimise fraud and insurance risks

There are 5 priority 2 recommendations and 1 priority 3 recommendation

The priority 2 recommendations relate to plans in place to get a centralised asset register, timelines around what should be included in it and how Council will ensure it remains up to date and have sufficient resource to manage it; also registers in other operational areas relating to estates and fleet.

The Independent Member spoke of the considerable amount of fixed assets managed by Council and the level of work required to bring this together to form a fixed asset register. The Independent Member said she was assured that fixed assets are being recorded and it is good to see a recommendation pointing towards a more centralised approach.

Councillor Storey said that given Causeway Coast and Glens has been operating since 2015 it was important to have a system established to mark and quantify assets and have a fit for purpose recording mechanism.

The Director of Corporate Services said the most recent recording was on a spreadsheet and that a phased approach was in place to collate information with Phase 1 complete and Phase 2 in progress. Responsibility for this sits with the Strategic Assets Officer overseen by the Strategic Assets Manager and is a more sophisticated system on the portal with linkages to GIS and NISRA. Details included are maps, plans, fire safety, incident and accident recording and also condenses information previously held separately by Finance, Insurance and Estates Service areas. Reporting lines are via quarterly reporting to the Land and Property and Strategic Assets Sub Committee. There will be links to legal documents with different layers and viewing rights for Officers and the general public.

## 10.2 Grounds Maintenance

Partner, McHugh Lindsay said this area was given a satisfactory level of assurance.

Consideration was given to the possibility of inappropriate health and safety, how work is planned and carried out and control of equipment and asset maintenance.

Partner McHughLindsay said that since this area was last considered there was an improvement.

There are 2 priority 2 recommendations and 1 priority 3 recommendation which is an indication of good management.

The recommendations are regarding the maintenance of assets across depot locations and pre use checks for larger equipment. Since the audit was undertaken a new digital record method is in place for signing off equipment checks.

### **10.3 Grants**

Partner McHugh Lindsay said this area received a satisfactory level of assurance.

Consideration was given to governance and management of risks with applications and procedures, risks of inappropriate funding of payments/ claims and proportionality in terms of the work required and approach to verification and sufficiency of Council staff resource.

The Partner McHughLindsay said that she recognized there were lots of processes to follow in a busy service area.

There were 2 priority 2 recommendations and 7 priority 3 recommendations.

The priority 2 recommendations relate to making greater use of grant online system which have been developed by Council as currently there is a lot of traffic email outside of the online system.

The other priority 2 recommendation relates to verification and budgeting which currently sees 100% of all claims are checked and verified. While this reduces the risk it is not the most effective and efficient use of resources and it is recommended that a risk based approach be put in place.

At the request of Councillor Schenning the Partner McHughLindsay said clarified that the team had attempted to introduce a piloted risk based approach but due to staffing resource this had not proved effective.

The Independent Member welcomed the formal suggestions of proportionality as a way forward and said how important this function was in terms of

transparency. The Independent Member said she was reassured that the recommendations were minor.

The Partner McHughLindsay highlighted that the Funding Unit were subject to additional resourcing with some staff movement and filling of positions. The Partner McHughLindsay said this was an optimum time to adopt a risk-based approach to verification processes.

#### **10.4 Capital Projects (follow-up)**

Partner McHughLindsay advised this area received a satisfactory level of assurance following an in depth look at addressing recommendations previously made.

There were 7 priority 2 recommendations.

Of the 7 recommendations, 5 have been addressed and 2 are being addressed. Partner McHughLindsay said that considering the limited level of assurance six to seven months ago this outcome is good verging on excellent. Guidance has been given on measures required to improve and enhance current processes and the Director and Management team have owned the recommendations and worked to address these. This area of work will be revisited by way of auditing.

#### **10.5 Procurement (follow-up)**

Partner McHughLindsay advised this area received a satisfactory level of assurance following an in depth look at addressing recommendations previously made.

There were 5 priority 2 recommendations and 4 priority 3 recommendations.

Of the 9 recommendations, 5 have been addressed, 2 are in the process of being addressed and 2 not yet addressed with some good progress being made.

Partner McHughLindsay reported that there was a general consensus amongst management that an additional resource would be prudent given that there is one Procurement postholder which could impact on timeframes. Hard work is being undertaken to address the additional points to improve procurement processes.

Councillor Storey commended the work undertaken by procurement and said he felt reassured by procedures in place and said he looked forward to the outcome of considerations by the Chief Finance Officer in relation to resources.

## 10.6 Building Maintenance

Partner McHughLindsay advised this area received a satisfactory level of assurance.

There were 7 priority 2 recommendations.

Of the 7 recommendations 2 have been addressed and 5 are being addressed. Some good progress has been made and work is ongoing. Partner McHughLindsay said there was a reliance on the filling of the Head of Service post to move things forward and she believed that this post has now been filled.

## 11. PRIOR YEAR RECOMMENDATIONS

Confidential report, by virtue of paragraph(s) 2 of Part 1 of Schedule Local Government Act (Northern Ireland) 2014, previously circulated, was presented by the Director of Corporate Services.

### **Purpose of Report**

The purpose of this report is to provide Members with an update in terms of progress made/being made in relation to recommendations made in Previous Internal Audits.

### **Background**

All outstanding Internal Audit Recommendations are summarised on the attached schedule (Appendix 1), which provides details on the position as at March 2026.

Recommendations which have now been fully implemented, since the last update to Committee, are coloured green. Recommendations which are currently being addressed and scheduled yet to be completed are coloured yellow.

Following every Audit committee meeting, the schedule is updated to include the most recent recommendations from Internal Audit Reports presented at that committee.

This schedule is now available via SharePoint (real-time and on-line), for SMT/ Head of Service/Manager update and review.

SMT will continue to progress, monitor and review the issues being addressed to ensure these are completed in a timely manner.

### **Current Position**

During the period from December 2025 to date, significant progress has been made, with a total of 7 prior year recommendations and 10 current year implemented, with all other outstanding prior year and current year recommendations being progressed.

### **Recommendation**

**It is recommended** that the Audit Committee recommends to Council to note the Prior Year Recommendations Progress Report.

The Director of Corporate Services advised that this report included all recommendations raised through internal audit reports which provides committee with an overview with some of the older recommendations dropped off. There are quite a few work in progress which will be reviewed in June 2026 and some strategic in nature with others requiring trade union engagement and policy to be devised.

The Independent Member was pleased to see the 2016 recommendation being closed off.

Committee NOTED the report.

## **12. ABSENTEEISM REPORT (QUARTER 3 – 2025-26)**

Confidential report, by virtue of paragraph(s) 2 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014, previously circulated, was presented by the Director of Corporate Services.

### **Purpose of Report**

The purpose of this report is to provide Members with Quarter 3 (1 October 2025 to 31 December 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 works closely with each of the Directors, Managers and Supervisors to assist and support through a range of preventative proactive measures alongside reactive measures to include referrals to Occupational Health, absence review meetings and referrals for Ill Health Retirement.

Performance Improvement 2025/2026 - Progress to date – Quarter 3 (1 October 2025 to 31 December 2025)

Outputs were previously circulated

### **Target Outcomes**

- A 2.75% reduction in the number of days lost to Council through long term sickness.
- A 2.5% reduction in the average number of days lost per employee through sickness absenteeism.

### **Quarter 3 Performance Against Targets**

Quarter 3 Performance Against Targets and in-Year Comparisons was previously circulated.

### **Analysis of Quarter 3 Data**

Further information was previously circulated in respect of:-

- Analysis of Absenteeism Data
- Top 5 reasons for Absence
- Analysis of Stress and Stress Related Absences
- Analysis of the Cost of Absence was
- Analysis of exits due to Ill Health Retirement / Capability

Absenteeism Analysis Summary for 1 April 2025 – 31 December 2025 and 1 April 2024 – 31 December 2024 were previously circulated.

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 said it was regrettable that the absenteeism days was rising and spoke of the challenges of long-term absence and some of the proactive measures in place including Westfield Health.

The Director of Corporate Services said that communication was ongoing with those not at work due to ill health and said many individuals were waiting on treatment with some factors outside of the control of Council Officers.

Committee NOTED the report.

### **13. CORPORATE RISK MATRIX**

Confidential by virtue of paragraph 3 of Part 1 of Schedule 6 of the Local Government Act (Northern Ireland) 2014, previously circulated, was presented by the Director of Corporate Services.

#### **Purpose of Report**

The purpose of this Report is to present the Audit Committee with the Risk Register as at March 2026.

#### **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.

During the quarter, SMT discussion included adverse weather protocol, Rates and non-domestic revaluation, Animal welfare, unfunded projects, and the recent risk around supply chain and fuel costs.

There have been no significant changes to the Corporate Risk Register as set out below.

There were no new risks added to the Corporate Risk Register between December and March.

#### **Proposals**

The Corporate Risk Register is presented to the Audit Committee for more detailed discussion, feedback and agreement.

#### **Recommendation**

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

The Director of Corporate Services said there had not been much change since the December Audit Committee and referred to CR1 – CR11 on register.

The Director of Corporate Services highlighted factors including adverse weather protocol following a recent storm, rates valuations, animal welfare funding and associated administration, risks associated with unfunded projects and the supply chain and prices of fuel and said that mitigation actions were in place.

Proposed by Councillor Wisener  
Seconded by Councillor Storey and

**AGREED** – To recommend that Council notes and approves the changes to the Corporate Risk Register.

#### **14. RAISING CONCERNS/FRAUD**

The Audit Risk and Governance Manager provided a verbal update.

There is a new case and 4 other suspected irregularities under investigation.

The Audit Risk and Governance Manager gave an update on the current status of the PSNI investigation and referred to the statement released by the PSNI which could be made available to Audit Committee members.

Councillor Storey assured Officers of support by way of additional resource if required given the seriousness of the PSNI investigation and Alderman Hunter concurred with his remarks.

The Audit Risk and Governance Manager advised that there were 2 vacant posts in her team with one postholder commencing on Monday 23<sup>rd</sup> March.

The Audit Risk and Governance Manager said that a decision was taken to fully contract out all of the internal audits to allow her to undertake strategic work.

At the request of Councillor Storey the Corporate Risk and Governance Manager said she hoped to have the Administrative support post filled via Agency.

The Director of Corporate Services referred to the technical nature and sensitives/confidentiality around the PSNI investigation and the level of administration burden in terms of records.

#### **TO PROCEED 'IN PUBLIC'**

Proposed by Councillor Mairs  
Seconded by Councillor Wisener and

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

The meeting moved 'In Public' at 8.20 pm

**15. ANY OTHER RELEVANT BUSINESS (NOTIFIED IN ACCORDANCE WITH STANDING ORDER 12 (O))**

There was no other relevant business.

**16. DATE OF NEXT MEETING – WEDNESDAY 17 JUNE 2026**

Date of Next Meeting – Wednesday 17 June 2026

There being no further business the Chair thanked Elected Members for their attendance, the meeting concluded at 8.25 pm.

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Chair