

**NEWRY MOURNE AND DOWN DISTRICT COUNCIL**

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**Minutes of Audit Committee Meeting held on Tuesday 11 January 2022  
via Microsoft Teams.**

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**Chairperson:** Ms B Slevin Independent Chairperson

**In attendance:** **(Committee Members)**  
Councillor P Byrne  
Councillor C Casey  
Councillor O Hanlon  
Councillor A Lewis  
Councillor D Murphy  
Councillor D McAteer

**Officials in attendance:** Ms M Ward Chief Executive  
Ms D Carville Director of Corporate  
Services  
Mr J McBride Director Neighbourhood  
Services  
Mr G Byrne Assistant Director of Finance  
(Acting)  
Ms L Dillon Democratic Services Officer  
Ms S Taggart Democratic Services Manager

**Also in attendance:** Ms C Hagan ASM  
Ms K Beattie NIAO

**AC/001/2022: APOLOGIES AND CHAIRPERSON'S REMARKS**

The following apologies were received:

Councillor L Devlin  
Councillor M Gibbons  
Councillor C Enright  
Councillor K Owen  
Mr M Lipsett Director Active & Healthy Communities  
Mr C Mallon Director Enterprise Regeneration & Tourism

**AC/002/2022: DECLARATIONS OF INTEREST**

No Declarations of Interest.

**AC/003/2022: ACTION SHEETS ARISING FROM:  
SPECIAL AUDIT COMMITTEE MEETING: 13 SEPT 2021**

Read: Action Sheet arising from Minutes of the Audit Committee Meeting held on Monday 13 September 2021.  
**(Copy circulated)**

**AGREED: On the proposal of Councillor Casey seconded by Councillor McAteer it was agreed to note the Action Sheet arising from the Special Audit Committee Meeting held on Monday 13 September 2021.**

**AC/004/2022: ACTION SHEETS ARISING FROM:  
AUDIT COMMITTEE MEETING: 23 SEPT 2021**

Read: Action Sheet arising from Minutes of the Audit Committee Meeting held on Thursday 23 September 2021.  
**(Copy circulated)**

**AGREED: On the proposal of Councillor Hanlon seconded by Councillor Lewis it was agreed to note the Action Sheet arising from the Special Audit Committee Meeting held on Monday 13 September 2021.**

**CORPORATE SERVICES (OPEN SESSION)**

**AC/005/2022: CORPORATE RISK REGISTER**

Read: Report dated 11 January 2022 from Ms D Carville, Director of Corporate Services regarding the Corporate Risk Register. **(Copy circulated)**

Ms Carville said the Corporate Risk Register had been updated following a quarterly review carried out in December 2021, by the Senior Management Team, and added there have been no significant changes to risks and risk profiles.

She also referred to the Risk Register for the ERT Directorate, which was being presented to the Audit Committee for information.

During discussion the following issues were raised:

- Potential risk regarding the sharing of information at meetings and that the discussion of items in closed session could present a risk to Council in terms of public perception.
- Information to be provided to the Audit Committee on public sector risks which are identified but which are not applicable to Council.

- Updates to be provided to the Audit Committee on risks that do not change but which remain static.
- Management to examine the audit time allocated to look at future plans for staffing and lack of skill set within the workforce.

Ms Carville referred to Local Government Act legislation which provided parameters in respect of taking items in closed session. She said agenda items are reviewed by Directors to ensure that any item under closed session complied with this legislation.

She said Senior Management Team carry out a quarterly review on risks which may potentially become a future risk for Council – these risks are actively considered but not all will make their way onto the Council Risk Register.

She explained Talent Management and Succession Planning was an issue currently being discussed by Senior Management Team and by SOLACE in respect of local government regionally.

**Noted:** Ms Carville explained that following Mr G Byrne’s appointment as Assistant Director of Finance (Acting), the post of Audit Services Manager was currently being covered on a shared basis between Mr Byrne and Ms K Bingham, and although this will not be a long term arrangement, management were content this arrangement did not pose any significant governance risk.

**AGREED:**                    **On the proposal of Councillor Byrne seconded by Councillor Casey it was agreed as follows:**

- (a) To approve the updates to the Corporate Risk Register highlighted within the summary at Appendix 1. (Full Corporate Risk Register can be evidenced at Appendix 2)**
- (b) To note the revised ERT Directorate Risk Register at Appendix 3.**
- (c) Officers to consider further the most appropriate manner to advise Councillors of risk considerations.**

**AC/006/2022:**            **PROMPT PAYMENT STATISTICS**

Read:                            Report dated 11 January 2022 from Mr G Byrne Assistant Director of Finance (Acting) regarding Prompt Payment Statistics. **(Copy circulated)**

**AGREED:** On the proposal of Councillor Hanlon seconded by Councillor McAteer it was agreed to note the Quarter 2 2021- 22 Prompt Payment statistics.

**AC/007/2022: MEMBERS' REGISTER OF INTERESTS**

Read: Report dated 11 January 2022 from Ms D Carville Director Corporate Services regarding the Members' Register of Interests. **(Copy circulated)**

Members raised concerns regarding the level of assurance provided from the Members' Register of Interests due to the low level of responses.

**AGREED:** On the proposal of Councillor Lewis seconded by Councillor Hanlon it was agreed to note the 6 month review Report regarding Members' Register of Interests, and that going forward where there is no change in a Members circumstances, Officers to seek a nil return.

**NIAO (OPEN SESSION)**

**AC/008/2022: NIAO LOCAL GOVERNMENT AUDITOR'S REPORT 2021**

Read: Northern Ireland Audit Office (NIAO) Local Government Audit Report 2021. **(Copy circulated)**

Ms K Beattie NIAO, explained the NIAO Annual Report covered Local Government Auditor work for the previous year, 2019/20, and contained various statistics including prompt payments and absenteeism.

**AGREED:** On the proposal of Councillor Byrne seconded by Councillor McAteer it was agreed to note the Northern Ireland Audit Office (NIAO) Local Government Audit Report 2021.

**AC/009/2022: NIAO ANNUAL AUDIT LETTER**

Read: Northern Ireland Audit Office (NIAO) Annual Audit Letter. **(Copy circulated)**

Ms K Beattie NIAO, expressed apologies for the delay in producing the NIAO Annual Audit Letter. She explained the letter addressed recent work undertaken by NIAO and covered a range of key statistics.

**AGREED:** On the proposal of Councillor Murphy seconded by Councillor Byrne it was agreed to note the Northern Ireland Audit Office (NIAO) Annual Audit Letter.

**NIAO (CLOSED SESSION)**

*Items restricted in accordance with Part 3 of Schedule 6 of the Local Government Act (Northern Ireland) 2014*

**Agreed:** On the proposal of Councillor Lewis seconded by Councillor it was agreed to exclude the public and press from the meeting during discussion on this matter which related to exempt information by virtue of Part 3 of Schedule 6 of the Local Government Act (Northern Ireland) 2014 – Information relating to the financial or business affairs of a particular person (including the Council holding that information) and the public may, by resolution, be excluded during these items of business.

**AC/010/2022:** **NIAO  
(FINAL) REPORT TO THOSE CHARGED WITH  
GOVERNANCE**

**Read:** Northern Ireland Audit Office (NIAO) Final Report to Those Charged with Governance.  
**(Copy circulated)**

**CORPORATE SERVICES (CLOSED SESSION)**

**AC/011/2022:** **UPDATE  
RE: AUDIT RECOMMENDATIONS**

**Read:** Report dated 11 January 2022 from Mr G Byrne Assistant Director of Finance (Acting) regarding an update on Audit Recommendations. **(Copy circulated)**

**AC/012/2022:** **UPDATE  
RE: FRAUD & RAISING CONCERNS**

**Read:** Report dated 11 January 2022 from Mr G Byrne Assistant Director of Finance (Acting) regarding an update on fraud and raising concerns. **(Copy circulated)**

**AC/013/2022: QUARTERLY UPDATE  
RE: SINGLE TENDER ACTIONS (STAs)**

Read: Report dated 11 January 2022 from Mr G Byrne Assistant Director of Finance (Acting) regarding a quarterly update on Single Tender Actions (STAs) (or Direct Award Contracts DACs). **(Copy circulated)**

**INTERNAL AUDIT (CLOSED SESSION)**

**AC/014/2022: ASM INTERNAL AUDIT - SUMMARY REPORT**

Read: ASM Internal Audit Summary Report dated 11 January 2022. **(Copy circulated)**

**AC/015/2022: ASM INTERNAL AUDIT  
AUDIT FIELDWORK 2021-22  
RE: INFORMATION SYSTEMS AND SECURITY**

Read: ASM Audit Fieldwork Report dated 07 January 2022 regarding Information Systems and Security. **(Copy circulated)**

**AC/016/2022: ASM INTERNAL AUDIT  
AUDIT FIELDWORK 2021-22  
RE: PROGRAMMES UNIT  
– FINANCIAL ASSISTANCE PROGRAMME**

Read: ASM Audit Fieldwork Report dated 22 October 2021 regarding Programmes Unit – Financial Assistance Programme. **(Copy circulated)**

**AC/017/2022: ASM INTERNAL AUDIT  
AUDIT FIELDWORK 2021-22  
RE: FOLLOW UP – IMPLEMENTATION IT STRATEGY**

Read: ASM Audit Fieldwork Report dated 07 January 2022, regarding Follow up of Implementation of IT Strategy. **(Copy circulated)**

**AC/018/2022: ASM INTERNAL AUDIT  
AUDIT FIELDWORK 2021-22  
RE: ASSET MANAGEMENT**

Read: ASM Audit Fieldwork Report dated 17 December 2021, regarding Asset Management. **(Copy circulated)**

**AC/019/2022:       ASM INTERNAL AUDIT  
AUDIT FIELDWORK 2021-22  
RE: ESTATES MANAGEMENT & SECURITY**

Read:               ASM Audit Fieldwork Report dated 17 December 2021,  
regarding Estates Management and Security.  
**(Copy circulated)**

**On the proposal of Councillor Lewis seconded by Councillor Byrne it was agreed to come out of Closed Session.**

When the Committee came out of Closed Session the Chairperson reported the following decisions had been taken on the items discussed:

**AC/010/2022:       Final Report to Those Charged with Governance**

**AGREED:           On the proposal of Councillor Byrne seconded by  
Councillor Lewis it was agreed to note the Northern  
Ireland Audit Office (NIAO) Final Report to Those  
Charged with Governance.**

**AC/011/2022:       Update re: Audit Recommendations**

**AGREED:           On the proposal of Councillor McAteer seconded by  
Councillor Murphy it was agreed to note the update in  
relation to previous audit recommendations.**

**AC/012/2022:       Update re: Fraud & Raising Concerns**

**AGREED:           On the proposal of Councillor Hanlon seconded by  
Councillor Murphy it was agreed to note the update in  
relation to Fraud and Raising Concerns cases.**

**AC/013/2022:       Quarterly Update re: Single Tender Actions**

**AGREED:           On the proposal of Councillor Murphy seconded by  
Councillor McAteer it was agreed to note the 2021-22  
Quarter 3 update in relation to Single Tender Actions.**

**AC/014/2022:       ASM Internal Audit Summary Report**

**AGREED:           On the proposal of Councillor Byrne seconded by  
Councillor Casey it was agreed to note the ASM  
Summary Audit report dated 11 January 2022.**

- AC/015/2022:** **ASM Internal Audit**  
**Audit Fieldwork re: Information Systems & Security**
- AGREED:** On the proposal of Councillor Casey seconded by Councillor Byrne it was agreed to note the ASM Audit Fieldwork Report regarding Information Systems & Security.
- AC/016/2022:** **ASM Internal Audit**  
**Audit Fieldwork re: Programmes Unit**  
**- Financial Assistance Programme**
- AGREED:** On the proposal of Councillor McAteer seconded by Councillor Byrne it was agreed to note the Audit Fieldwork Report regarding Programmes Unit Financial Assistance Programme.
- AC/017/2022:** **ASM Internal Audit**  
**Audit Fieldwork re: Follow up**  
**- Implementation of IT Strategy**
- AGREED:** On the proposal of Councillor McAteer seconded by Councillor Murphy it was agreed to note the Audit Fieldwork Report regarding follow up of Implementation of IT Strategy.
- AC/018/2022:** **ASM Internal Audit**  
**Audit Fieldwork re: Asset Management**
- AGREED:** On the proposal of Councillor McAteer seconded by Councillor Murphy it was agreed to note the Audit Fieldwork Report regarding Asset Management.
- AC/019/2022:** **ASM Internal Audit**  
**Audit Fieldwork re: Estates Management & Security**
- AGREED:** On the proposal of Councillor McAteer seconded by Councillor Murphy it was agreed to note the Audit Fieldwork Report regarding Estates Management and Security.



## **PERFORMANCE (CLOSED SESSION)**

### **AC/020/2022: PERFORMANCE IMPROVEMENT AUDIT AND ASSESSMENT 2020-2021**

Read: Report dated 11 January 2022 from Ms D Carville, Director of Corporate Services regarding Performance Improvement Audit and Assessment 2020/21. **(Copy circulated)**

Agreed: **On the proposal of Councillor Hanlon seconded by Councillor Lewis it was agreed to note the Performance Improvement Audit and Assessment 2020-21.**

## **PERFORMANCE (OPEN SESSION)**

### **AC/021/2022: MID YEAR ASSESSMENT PERFORMANCE IMPROVEMENT PLAN 2021**

Read: Report dated 11 January 2022 from Ms D Carville, Director of Corporate Services regarding the Mid Year Assessment Performance Improvement Plan 2021. **(Copy circulated)**

Mr Byrne confirmed the Mid Year Assessment Performance Improvement Plan 2021 had been approved at the SPR Committee Meeting in December 2021.

Agreed: **On the proposal of Councillor Byrne seconded by Councillor Murphy it was agreed to note the Mid Year Assessment of the Performance Improvement Plan 2021-22.**

## **CIRCULARS**

### **AC/022/2022: DEPARTMENT OF FINANCE RE: GUIDANCE ON CONFLICTS OF INTEREST**

Read: Correspondence dated 29 September 2021 DAO (DoF) 07/21) from Department of Finance regarding Guidance on Conflicts of Interest. **(Copy circulated)**

AGREED: **On the proposal of Councillor Lewis seconded by Councillor Byrne it was agreed to note correspondence dated 29 September 2021 DAO (DoF) 07/21) from Department of Finance regarding Guidance on Conflicts of Interest.**

**AC/023/2022: DEPARTMENT OF FINANCE  
RE: CAPITALISATION**

Read: Correspondence dated 22 December 2021 from Department for Communities (LG 24/21) regarding Capitalisation. **(Copy circulated)**

**AGREED: On the proposal of Councillor Lewis seconded by Councillor Byrne it was agreed to note correspondence dated 22 December 2021 from Department for Communities (LG 24/21) regarding Capitalisation.**

There being no further business the meeting concluded at 3.40 pm.

For consideration at the Council Meeting to be held on Monday 07 February 2022.

**Signed: Ms D Carville  
Director Corporate Services**

**Signed: Ms B Slevin  
Independent Chairperson**