NEWRY MOURNE AND DOWN DISTRICT COUNCIL

Ref: AC/2026

Minutes of Special Audit Committee Meeting held on Tuesday 6 October 2026, at 9.30am, via MS Teams

Chairperson: Ms B Slevin, Independent Chairperson

Committee Members in Attendance via Teams:
Councillor C Bowsie
Councillor P Byrne
Councillor L Devlin
Councillor O Hanlon

Non-Committee Members In attendance via Teams:
Councillor H Reilly
Councillor H Young

Officials in attendance via Teams:
Mrs M Ward, Chief Executive
Mrs A Jones, Director of Corporate Services
Mrs S Murphy, Director of Sustainability & Environment
Mr A Patterson, Director of Active & Healthy Communities
Ms J Tierney, Assistant Director of Finance & Performance
Miss S Taggart, Democratic Services Manager
Ms F Branagh, Democratic Services Officer
Mr C Smyth, Democratic Services Officer

Also in attendance via Teams:
Ms S Jones NIAO
Ms C O'Hagan NIAO

AC/078/2026: APOLOGIES AND CHAIRPERSON'S REMARKS

Apologies were received from Councillors O'Hare and Truesdale

AC/079/2026: DECLARATIONS OF INTEREST

There were no declarations of interest.

AC/080/2026: NMDDC STATEMENT OF ACCOUNTS 2025/26

Read: Draft Statement of Accounts 2025/26. (Copy circulated)

Mrs Jones outlined that the main amendments to the accounts related to the treatment of public and employer liability claims and while a provision for these claims had been recognised and offset against the corresponding asset, there was no resulting impact on the overall balance sheet position.

She noted that the changes had impacted a number of disclosures within the financial statements, including amendments to Notes 15, 19 and 21. she advised that the amendment to Note 15 required a prior year adjustment in the 2024/25 accounts in respect of public and employer liability claim provisions and that changes to Note 21 reflected pension disclosures arising from the Goodwin and Virgin Media rulings.

Mrs Jones further advised that additional detail had been included regarding legal cases outside the insurance provision and that work was ongoing in relation to a final amendment to Note 12 in conjunction with the Northern Ireland Audit Office (NIAO).

Following a query from Councillor Young regarding outstanding maintenance issues and whether they were accounted for within the budget, Mrs Ward confirmed that there was provision within the reserves for ongoing maintenance with appropriate reports being tabled as required through the usual routes.

Councillor Bowsie requested confirmation that the insurance company had formally confirmed liability assurances, to which Mrs Jones confirmed that had been received in writing.

Councillor Bowsie queried whether Council knew when claims were to be paid out, to which Mrs Jones noted that there were a large number of variables to each case and therefore timescales for claims could not be set.

Mrs Ward advised that Council received updates from their broker when claims were settled, however had no influence or power as to any settlement agreement.

AGREED: **On the proposal of Councillor Byrne, seconded by Councillor Bowsie, it was agreed to approve the Statement of Accounts for year ending 31 March 2026 for signing by the Chief Executive and Chairperson.**

ITEMS RESTRICTED IN ACCORDANCE WITH PART 3 OF SCHEDULE 6 OF THE LOCAL GOVERNMENT ACT (NORTHERN IRELAND) 2014

Agreed: **On the proposal of Councillor Hanlon, seconded by Councillor Devlin, it was agreed to exclude the public and press from the meeting during the following items 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.**

Agreed: **On the proposal of Councillor Bowsie, seconded by Councillor Devlin, it was agreed to come out of Closed Session.**

The Chairperson advised the following had been agreed whilst in closed session:

AC/081/2026: **DRAFT REPORT TO THOSE CHARGED WITH GOVERNANCE**

Read: Draft Report for Those Charged with Governance (Copy circulated)

AGREED: **On the proposal of Councillor Byrne, seconded by Councillor Hanlon, it was agreed to note the draft Report To Those Charged With Governance 2025/26.**

There being no further business the meeting concluded at 09.56am

For consideration at the Council Meeting to be held on Monday 2 November 2026.

Signed: _____
Mrs M Ward
Chief Executive

Signed: _____
Ms B Slevin
Independent Chairperson