LIBRARIES NI

AUDIT AND RISK COMMITTEE

23 March 2011

Minutes of a meeting of the Audit and Risk Committee held in Antrim Library on Wednesday 23 March 2011 at 10.30 am.

PRESENT

Mr Alastair McDowell Chairperson
Councillor J Rodgers Vice Chairperson
Ms Judith Andrews
Ms Helen Roulston

IN ATTENDANCE

Ms Irene Knox Chief Executive
Mr Terry Heron Director of Business Support
Ms Helen Osborn Director of Service Delivery (for item 13)
Mr Brian Doherty Head of Internal Audit
Mr Denver Lynn Northern Ireland Audit Office
Mr Peter O'Sullivan Northern Ireland Audit Office

1. APOLOGIES FOR NON ATTENDANCE

Councillor Charlie Casey
Mr Mick Cory Department of Culture, Arts and Leisure

2. DECLARATIONS OF INTEREST

2.1 The Chairperson reminded Members and Officers of the need to declare any actual, potential or perceived conflicts of interest associated with any item on the agenda either now or at the relevant stage during the meeting. No interests were declared.

3. CHAIRPERSON’S BUSINESS

3.1 The Chairperson drew Members’ attention to correspondence which he had received from DCAL inviting him to an Audit Committee Chairs’ Workshop scheduled for Tuesday 5th April 2011 at the Public Records Office in Belfast and confirmed his intention to attend.
4. CHIEF EXECUTIVE’S BUSINESS

Correspondence with the Permanent Secretary

4.1 Members noted correspondence from the Permanent Secretary, DCAL and the Chief Executive’s response in relation to the Internal Audit of Building Maintenance and Review of Payroll. The Head of Internal Audit reported that a review audit of Payroll had been completed and that a significant number of the recommendations made in the original report had now been implemented resulting in a satisfactory level of assurance. He reported also that a review audit of Building Maintenance would be completed early in the new financial year.

DAO (DFP) 01/11 Public Accountability Process

4.2 Members noted the DAO setting out the protocols to be applied when dealing with Public Accounts Committee (PAC) and Northern Ireland Audit Office (NIAO) reports.

HM Treasury Transparency: Payment Fraud and Other Risks

4.3 Members noted MSFD (11)04 and that HM Treasury had published a new anti-fraud guide entitled “Tackling Internal Fraud”.

DFP Accountability and Financial Management Division: Treasury Minutes

4.4 Members noted the Treasury minutes on the 33rd Report from the Westminster PAC Session 2009 – 2010, the 1st and 2nd Reports Session 2010 – 2011 and NAO Reports.

National Fraud Initiative: Notification of Fraud Cases

4.5 Members noted the contents of FD(DFP) 04/11 regarding the process to be adopted in respect of cases of fraud which are found through participation in the National Fraud Initiative (NFI) exercise.

Conflict of Interest: Draft Terms of Reference for Independent Review

4.6 The Chief Executive referred to correspondence from the Permanent Secretary, DCAL which had been considered by the Board at its meeting in February. She reminded Members that the Board had agreed to the proposal made by DCAL that an independent third party should be engaged to review the processes which had been put in place to manage the conflict of interest declared by the Chairperson of the Board.

The Chief Executive drew attention to the proposed Terms of Reference for the review and indicated that, with the Committee’s approval, it was proposed to ask John Hunter, former Permanent Secretary of DFP and currently Chairperson of the Chief Executive’s Forum, to undertake the review. Members considered and agreed the Terms of Reference for the review and agreed that the Chief Executive should approach John Hunter to ascertain his willingness to undertake the review.
5. MINUTES OF THE MEETING OF THE AUDIT AND RISK COMMITTEE HELD ON 19 JANUARY 2010  

5.1 The minutes of the previous meeting were agreed as an accurate record subject to the following amendment:

Item 14.4 Delete final word of the sentence ("qualifications") and replace with "Report to Those Charged with Governance and the Comptroller and Auditor General’s Report."

6. MATTERS ARISING FROM THE MINUTES OF THE AUDIT AND RISK COMMITTEE MEETING HELD ON 19 JANUARY 2011  

6.1 The Head of Internal Audit advised Members that a meeting with DCAL had been scheduled for 24th March 2011 and that the Head of Internal Audit would report back to the next meeting with an update. It was noted that the Chairperson of the Audit and Risk Committee had reviewed the file of evidence collated by the Head of Internal Audit for the self-assessment process and that this information would also be reviewed as part of the External Quality Review.

6.2 The Director of Business Support reported on a joint meeting between DCAL, Libraries NI and CPD on 2nd February 2011 to explore the range of services available from CPD. It was noted that Libraries NI could not access the main CPD catalogue and subsequently a Service Level Agreement had been signed with the North Eastern Education and Library Board (NEELB) for the provision of CoPE services for supplies and services. Libraries NI would use CPD for procurement advice and support for the replacement ELFNI contract and other capital projects.

Ms Roulston reported on her attendance at a seminar at which the Comptroller and Auditor General (C&AG) had indicated that reviews of procurement, including Single Tender Actions, would be a key area of work for the NIAO into the future.

In response to a question from the Chairperson, the Director of Business Support reported that Libraries NI currently employed a part-time procurement officer on a temporary basis and a review would be undertaken to ensure that Libraries NI had suitably qualified expertise available in this area.

6.3 The Director of Business Support reported that further to the new legislation being introduced in November 2010 regarding fire risk assessment, a contract was now in place to provide staff with appropriate training in the use of fire extinguishers. He explained that
each session would consist of 16 staff, each session costing £185 and that the Staff Learning and Development Officer would take this matter forward.

**Item 6.4: Financial Procedures Manual**

6.4 The Director of Business Support confirmed that a draft copy of the Financial Procedures Manual would be ready by 7th April 2011 and that it would be considered by the Business Support Committee. He agreed to provide the Chairperson of Audit and Risk Committee with a copy and to make the Manual available on the Board Members’ Extranet. He advised that the Manual was a living document, which would be regularly updated. Members felt it would be helpful to incorporate an index page giving details of changes/updates as they arise.

**Item 7.7: Branch Libraries Control and Risk Self-Assessment**

6.5 The Head of Internal Audit advised Members 93 out of 99 Control and Risk Self Assessment questionnaires had been returned by Branch Libraries and that he was currently in the process of following up on those that were still outstanding.

**Item 9.1.4: Post Project Evaluations**

6.6 The Director of Business Support reported that there were a number of Post Project Evaluations (PPEs) still outstanding, mostly related to projects that had been completed several years previously by the Education and Library Boards (ELBs). He indicated that one of the ELBs had been commissioned to undertake the necessary work since DCAL required that they were prepared by an independent party. However because of competing priorities in the ELB concerned the work had been delayed. He indicated that priority was being given to completing the PPE for Lisburn City Library.

It was agreed that the Audit and Risk Committee would continue to monitor progress on this matter.

**Item 14.3: Rare Books Collection**

6.7 It was noted that this matter had been reported on by the NIAO in the provisional Report to Those Charged with Governance and that a project team was being set up to address a range of matters associated with the Fine, Rare and Valuable Books Collection.

It was agreed that the Audit and Risk Committee would continue to monitor progress on this matter.

**Item 15.1: Review of Audit and Risk Committee Terms of Reference (Scheme of Delegation)**

6.8 The Chairperson reminded Members that the Audit and Risk Committee had responsibility for ensuring that Business Plans exist and that processes are in place for monitoring performance against the Plans. The Chief Executive indicated that a draft Corporate Plan 2011
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- 2015 and the Business Plan 2011-12 would be brought to the next meeting of the Board for consideration. At that meeting it was also intended that the Board would review the new Corporate Risk Register which had been prepared to align with the new Business Plan. She agreed to report to the next Audit and Risk Committee on the processes in place for monitoring performance against the Business Plan.

Item 16.1: Chairperson's Gifts and Hospitality Registers

6.8 In response to a question from Ms Rouiston regarding publication of the Chairperson's Gifts and Hospitality Register, the Chief Executive advised Members that the Chairperson had indicated that he wished to discuss this matter with the Board at its next meeting.

7. INTERNAL AUDIT ACTIVITY REPORT (SEPTEMBER 2010 – JANUARY 2011) (ARC 03.03.11)

7.1 The Head of Internal Audit reported briefly on the audits which had been completed since the last meeting of the Audit and Risk Committee. Members noted the level of assurance for each report.

<table>
<thead>
<tr>
<th>Audit Assignment</th>
<th>Assurance Rating</th>
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<tbody>
<tr>
<td>Payroll (Review Audit)</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>Information Security</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>Vetting of Employees</td>
<td>Satisfactory</td>
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<tr>
<td>Ballymoney Branch Library</td>
<td>Satisfactory</td>
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<tr>
<td>Magherafelt Branch Library</td>
<td>Satisfactory</td>
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7.2 In response to a question from Ms Rouiston, the Head of Internal Audit explained that the alarm systems in branch libraries differed and in some cases, alarm codes could only be changed remotely by a service engineer.

7.3 In response to a question from Ms Andrews, the Head of Internal Audit reported that significant progress had been made by the Payroll Manager and his team in addressing the recommendations in the previous audit carried out by Deloitte. As a result he was satisfied that the satisfactory level of assurance was appropriate.

7.4 The Chairperson referred to paragraph 7.2 of the report on Payroll and queried the level of sickness absence in Libraries NI. The Chief Executive reported that sickness absence was monitored on a quarterly basis and was reported on at Accountability Meetings. She indicated that absence levels in Libraries NI compared favourably with those in the private sector.

7.5 Members reviewed the reports and noted the assurance ratings given together with the commitment of Senior Management to implement the recommendations arising from the audits.
8. OUTSTANDING RECOMMENDATIONS (ARC 04.03.11)

8.1 Members noted the schedule showing progress to date on the implementation of outstanding recommendations from pre-existing audit reports. The Head of Internal Audit reminded Members that recommendations that were outstanding for more than four months after the agreed implementation date were now highlighted in red and any recommendations which have been implemented would be removed from the report for the next Audit and Risk Committee meeting.

8.2 Members reviewed the schedule, with particular reference to those recommendations which had been outstanding for more than 4 months and noted revised implementation dates and the action being taken to address them.

8.3 The Head of Internal Audit agreed, at the request of the Chairperson, to add the date of the audit report in the first column of the schedule. He also agreed, at the suggestion of Mr Lynn to add a summary table at the beginning of the schedule.

8.4 In response to a question from Councillor Rodgers, the Director of Business Support confirmed that BT had disconnected all public telephones in branch libraries.

8.5 Councillor Rodgers queried the arrangements for timekeeping in branch libraries and expressed the view that a standard system should be applied throughout Libraries NI. The Chief Executive explained that a standard timesheet system operated in all libraries but that in some libraries, a “signing in” system was also in place. There was no requirement for this to take place for timekeeping purposes but in some locations it was an appropriate tool for use with Health and Safety.

8.6 Councillor Rodgers queried whether the programme of remedial works to address outstanding DDA issues arising from the legacy fraud issues in BELB had been completed. The Director of Business Support indicated that the work was underway but was not yet complete. He agreed to provide an update at the next meeting in relation to progress.

9. GOVERNANCE AND ACCOUNTABILITY MEETING - MINUTES (ARC 05.03.11)

9.1 The Chief Executive advised Members that the minutes of the last Accountability Meeting had not yet been received from DCAL.
10. LIBRARIES NI SPONSORSHIP RISK ASSESSMENT (ARC 06.03.11)

10.1 The Chief Executive referred to the correspondence from DCAL, dated 17 February 2011, providing the outcome of the ALB Sponsorship Risk Assessment undertaken by DCAL. Members welcomed the overall risk rating of Medium/Low assigned to Libraries NI and noted the main changes which had been implemented by DCAL with effect from 1st March 2011, including:

- A greater focus at Accountability Meetings on achievement of business objectives, with greater reliance being place on the Quarterly Assurance Statement in relation to providing assurance on governance issues
- A reduction in the frequency of Accountability Meetings from 4 to 3 per year
- Departmental attendance at Audit and Risk Committee meetings would be reduced from 4 to 3 per year
- Delegated spending authority for capital would be increased from £100,000 to £200,000
- Drawdown requests would be made quarterly rather than monthly.

10.2 Members noted the Action Plan that had been prepared to address the few areas for improvement which had been identified and that the Chief Executive, Director of Business Support and Head of Internal Audit would be meeting with DCAL officials on 29th March to discuss the findings. Members noted also that the full review would be repeated every 3 years of if a significant change occurred in the interim.

11. INTERNAL AUDIT PLAN UPDATE (ARC 07.03.11)

11.1 The Head of Internal Audit introduced the report advising the Committee on progress in implementing the internal audit plan. He stated that he was content that the audit plan was on target to be materially completed by 31 March 2011.

12. RISK MANAGEMENT REPORT AND REVIEW (ARC 08.03.11)

12.1 Members noted the Action Plan arising from the meeting of the Risk Management Group held on 7 March 2011. Members also noted the report on changes made to the Corporate Risk Register since it was last considered by the Committee at its meeting in March 2011.

12.2 The Chief Executive advised that a fundamental review had been undertaken of the Corporate Risk Register to ensure better integration with the proposed Corporate Plan 2011 – 15 and the Business Plan 2011-12. The main change related to the revision of the corporate objectives to reflect the business of Libraries NI, namely:
• Increase Participation in Public Library
• Improve the Delivery of Public Library Services
• Enhance Understanding of the Role and Value of the Public Library Service
• Ensure Effective Corporate Governance and Adherence to Statutory Regulations.

12.3 Members noted that while the corporate objectives had been revised the risks to their achievement remained similar to those in the previous Corporate Risk Register and centred on the impact of budget constraints and the Savings Delivery Plans on service delivery. Members noted that at this early stage in the year, without formal notification having been received yet from DCAL about the final budget allocations, it was important to take a cautious approach to the achievement of objectives.

12.3 Ms Roulston and Ms Andrews commented on the important role that libraries would play in the changing economic environment and with higher unemployment. They also felt that it was important to be realistic about what could be achieved within the limitations of a reduced budget.

12.4 Members noted the revised Corporate Risk Register. The Chief Executive reported that the Corporate Risk Register would be presented to the Board at its next meeting in conjunction with the proposed new Corporate and Business Plans.

13. DIRECTORATE RISK REGISTER – SERVICE DELIVERY

(ARC 09.03.11)

13.1 The Director of Service Delivery joined the meeting and introduced the four Risk Registers for the Service Delivery Directorate. She drew Members’ attention to a number of key risks and the action which was being taken to mitigate them.

13.2 In response to questions from Members of the Committee, she reported that a risk assessment had been undertaken in relation to the Fine Book Room at Belfast Central Library which had identified the potential risks associated with the collection, namely inadequate environmental controls, theft, damage through fire or flood, inappropriate handling of the material and inability to make the most of the collection. She reported on the controls in place to minimise the potential for theft and indicated that the Disaster Recovery Plan had been reviewed and updated. She also reported that a project team, comprising staff from the Heritage and Stock Teams and Finance, was being established to address the issues that had been identified. Members noted also that the project team would be addressing issues associated with the collections in other libraries, although these were fewer in number and less valuable.
13.3 The Director of Service Delivery indicated that with the retirement of the Director of Planning and Performance at the end of March and the consequent changes in responsibilities, the risk registers within her remit would also change with current thinking being that there would be one risk register for all Business areas, since the risks in Business areas were the same or similar and risk registers for the Key Themes, Stock and Marketing.

13.4 In response to a question from the Chairperson, the Director of Service Delivery indicated that draft Service Plans, based on the new Business Plan would be taken to the Services Committee and that the new risk registers would be considered also by the Services Committee.

13.5 Members noted the Risk Register for the Service Delivery Directorate and were content that risks were being identified and managed. The Director of Service Delivery left the meeting at this point.

14. INTERNAL AUDIT STRATEGY 2011/14 (ARC 10.03.11)

14.1 The Head of Internal Audit presented the draft Internal Audit Strategy 2011–14. He indicated that the Strategy was a live document and was kept under constant review but that there was a requirement for it to be reviewed formally on an annual basis by the Audit and Risk Committee. He noted that the document had been forwarded to the Governance Support Unit in DCAL for review and reported on the comments received as follows:

- Time had been set aside in Year 2 (2012/13) of the Audit Strategy to review the ELFNI implementation project (ICT Project Implementation)

- The procurement audit (scheduled for Year 1, 2011/12) would include within its scope testing for compliance with delegated limits set out in the MSFM

- While follow up audits were not mentioned specifically, the resource set aside for Corporate Governance, Risk Management, Maintenance, Health and Safety, Travel and Subsistence and Procurement were all follow-up audits

- An audit of the extent to which risk management had been embedded in Libraries NI was scheduled for 2011/12.

14.2 In response to a question from Ms Andrews about auditing of areas identified in the provision Report to Those Charged with Governance and specifically the operation of SLAs and the Asset Management Strategy, the Head of Internal Audit reported that a schedule would be brought to future meetings of the Committee showing progress in implementing the recommendations made by the NIAO. He also stated
that a number of the findings were in areas covered by the audit plan for the forthcoming year and that progress in implementing the recommendations would be subject to audit.

14.3 In response to a question from Mr Lynn regarding time set aside to investigate potential fraud the Head of Internal Audit explained that Libraries NI had a Service Level Agreement through DCAL with the DRD Central Investigation Service who would undertake all fraud investigations. The Role of Internal Audit was to assist in the completion of any preliminary investigations of suspected frauds to determine if there is reasonable suspicion that a fraud has occurred. The Head of Internal Audit will also liaise between the investigators and the Libraries NI Fraud Investigation Oversight Group. A contingency resource has been set aside to cover these eventualities. The Head of Internal Audit reported that there were no identified frauds in Libraries NI during 2010/11.

14.4 Members approved the Internal Audit Strategy 2011-14.

15. INTERNAL AUDIT ANNUAL PLAN 2011/12

15.1 The Head of Internal Audit presented the draft Internal Audit Plan for 2011/12 for approval. He advised Members that, subject to their approval of the Plan, he would bring a proposed timetable for each audit to the next meeting of the Committee.

15.2 In response to a question from Ms Andrews regarding flexibility to respond to issues identified during the year, the Head of Internal Audit indicated that there were Service Level Agreements in place with the Audit Departments of each of the 5 ELBs and assistance could be sought from them or from other audit providers if required.

15.3 Following discussion and consideration, Members agreed to approve the draft Plan.

16. INTERNAL AUDIT STRATEGY FOR BRANCH LIBRARIES

16.1 The Head of Internal Audit introduced the Internal Audit Strategy for Branch Libraries, setting out the risk factors which were taken into account in selecting libraries for audit. Members noted that Strategy called for each Branch Library to be audited at least once within a 5 year cycle and the strategy document had been developed in order to determine which branches should be audited first.

16.2 Members noted that the large number of former NEELB libraries which had not been audited for some time and were advised that the NEELB
had placed considerable reliance on the self-assessment checklist to provide assurances.

16.3 Members noted that it was intended to complete audits of approximately 18 – 20 Branch Libraries annually.

16.4 Following discussion Members approved the Internal Audit Strategy for Branch Libraries.

17. INTERNAL AUDIT – INTERNAL QUALITY ASSESSMENT (ARC 13.03.11)

17.1 Members noted the requirement within the Government Internal Audit Standards (GIAS) for a quality assurance and improvement programme to cover all aspects of the internal audit activity. The Head of Internal Audit reminded Members that the Department intended to undertaken an External Quality Assurance review and indicated that part of the process included a self-assessment exercise. He referred Members to the evidence pack which had been produced and indicated that the overall evaluation resulting from the self-assessment process indicated a rating of Level 4 (defined as Maturing).

17.2 Members noted the self assessment report and congratulated the Head of Internal Audit on the outcome.

18. CHAIRPERSON’S GIFTS AND HOSPITALITY REGISTER (ARC 14.03.11)

18.1 Members noted the quarterly update of the Chairperson’s Gifts and Hospitality Register. Members also noted that the Chairperson of the Board wished to discuss the publication of his Gifts and Hospitality Register with Board Members at the next meeting of the Board.

19. SCHEDULE OF MISSION CRITICAL PROJECTS (ARC 15.03.11)

19.1 Members noted the reports on the Schedule of Mission Critical Projects. Following discussion the Chairperson suggested a revised proforma for reporting on Mission Critical Projects. The Director of Business Support agreed to implement the new proforma with effect from the next meeting.

20. NIAO ISSUES (ARC 16.03.11)

2009/10 Annual Report and Accounts

20.1 Mr Lynn introduced the provisional Report to Those Charged with Governance – Audit Results which had been circulated to Members.
He acknowledged the particular difficulties that Libraries NI had faced in preparing its first set of accounts, because it had been necessary to obtain information on opening balances from the 5 Education and Library Boards (ELBs) as well as deal with the introduction of International Financial Reporting Standards (IFRS). He also noted that the audit reflected the position at a point in time and because of the delay in finalising the accounts and the audit, he was aware that progress would have been made in addressing some matters in the interim. He drew attention, in particular, to the following matters:

- Annex B (Certificate of the Comptroller and Auditor General) and Annex C (Report of the Comptroller and Auditor General) would be available at the final stages of the audit process.

- The Executive Summary identified three matters which would result in the Comptroller and Auditor General (C&AG) limiting the scope of his audit opinion, namely the completeness and accuracy of the valuation carried out in 2006 of the Rare Books collection held in Belfast Central Library; the inability of the ELBs to provide comparative pension liability figures for 2008/09; and the inability of the ELBs to identify separately the portion of the VAT debtor that related to public libraries during 2008/09.

- The Key Risks which had been identified by the NIAO in their Audit Strategy, the outcome of their testing and the resulting recommendations.

20.2 Mr O'Sullivan and Mr Lynn drew Members' attention to Section 5 of the provisional Report to Those Charged with Governance. They noted in particular the following matters:

- The need to develop an accounting policy for valuable books and supporting procedures to deal with the legacy issue from the ELBs of no consistent policy for the valuation of Rare Books and to have the valuable books revalued as a matter of urgency, consistent with that policy. The Director of Business Support indicated that a project was being established to address a range of issues associated with Rare and Valuable Books, including the definition of a Rare / Valuable Book, the appropriate accounting policy and storage arrangements.

- The availability of a National Audit Office checklist on the production of Annual Accounts which Libraries NI might find useful in terms of preparing the 2010/11 accounts.

- The priority given by the C&AG to issues associated with the effective management of conflicts of interest and Gifts and Hospitality Registers. In this context Mr Lynn indicated that he would be briefing the C&AG about the issues arising from the declared conflict of interest of the Chairperson of the Board. He...
noted that in his view this was an issue not just for Libraries NI, but also for DCAL. In response to a question from the Chairperson of the Audit and Risk Committee, Mr Lynn indicated that, in his view:
- the Chairperson of the Board should maintain a single Gifts and Hospitality Register
- public perception was of critical importance and there should be full disclosure in the Gifts and Hospitality Register of all offers of gifts and hospitality, regardless of their source or reason
- in the interests of openness and transparency the complete Register should be published on the website
- Libraries NI should raise with DCAL the need for specific guidance for Board Members on handling offers of gifts and hospitality, since DAO (DFP) 10/06 was written principally with employees in mind.

- The process of registering properties with Land Registry should be completed as soon as possible and an approved Asset Management Strategy put in place. The Director of Business Support reminded Members that an Assets Management Strategy had been approved by the Business Support Committee in June 2010 and that work was underway to complete the associated procedures.

- Additional information had become available since the production of the provisional Report to Those Charged with Governance which could have an impact on the observations in relation to overdue charges and the NIAO would be reviewing this information to assess its impact on the materiality of this issue.

- The need for all Single Tender Actions to be handled in accordance with agreed procedures.

20.3 The Chairperson thanked Mr Lynn and Mr O’Sullivan for their helpful explanation of the issues identified in the Report to Those Charged with Governance. It was noted that a revised draft Report to Those Charged with Governance would be produced which would include Management’s response to the recommendations. Following discussion on the timetable for completion of the audit and certification of the accounts, it was agreed that:

- A special meeting of the Audit and Risk Committee would be held on 30th March 2011 to review the Annual Accounts and the revised draft Report to Those Charged with Governance, including the Management Response. The NIAO representatives agreed to confirm whether this date was suitable.

- Prior to the commencement of that meeting the Audit and Risk Committee would meet privately with the NIAO representatives
At that meeting the Audit and Risk Committee would review the Statement on Internal Control and its Annual Report in light of the Report to Those Charged with Governance.

If possible, the NIAO would provide the Audit and Risk Committee with a draft of Annexes B and C to the Report to Those Charged with Governance so they could be taken into account by the Audit and Risk Committee when finalising its Report.

20.4 The Committee noted that the Business Support Committee would be reviewing the Annual Accounts at its meeting on 30th March and that the intention, subject to satisfactory completion of the pre-certification checks currently underway, was that the Annual Accounts would be brought to the Board meeting on 14th April for approval thus enabling the Chairperson of the Board and the Chief Executive to sign them.

2010/11 Audit Timetable

20.5 Mr O'Sullivan confirmed that the audit timetable for the 2010/11 accounts would be provided at the next meeting in May.

21. ANY OTHER NOTIFIED BUSINESS

21.1 There was no other notified business

22. DATE OF NEXT MEETING

22.1 It was confirmed that the next normal meeting of the Audit and Risk Committee would be held on Wednesday 18th May in Portadown.

23. MEMBERS ARRIVAL AND DEPARTURE TIMES

23.1 The meeting ended at 1.40 pm.

All Members arrived for the commencement of the meeting. Councillor J Rodgers left the meeting at 1:10pm.

Signed: [Signature]

Date: [Date]