

**LIBRARIES NI**  
**AUDIT AND RISK ASSURANCE COMMITTEE**

**15 October 2025**

Minutes of a meeting of the Audit and Risk Assurance Committee held in  
Lisburn City Library and via remote video link (Zoom)  
on Wednesday 15 October 2025 at 10:45 am

**PRESENT**

(IP) Mrs Wendy Osborne OBE	Chairperson
(VL) Councillor Alistair Cathcart	Vice-Chairperson
(VL) Ms Bonnie Anley	Chairperson of the Board
(VL) Councillor Martin McRandal	
(IP) Ms Andrea Quail	

**IN ATTENDANCE**

(IP) Dr Jim O'Hagan	Chief Executive
(IP) Mr Desi Miskelly	Director of Business Support
(IP) Ms Leona Kerr	Head of Internal Audit
(IP) Mrs Rita McNamee	Finance Manager
(VL) Ms Fionnuala Elliott	Department for Communities
(IP) Mr Curtis Fleming	Northern Ireland Audit Office (NIAO)
(IP) Ms Christine Hagan,	Sumer NI

Note: IP denotes 'in-person' attendance, VL denotes 'virtual' attendance.

**1. APOLOGIES FOR NON ATTENDANCE**

Ms Ursula O'Hare

**2. MEMBERS' DECLARATION OF POTENTIAL CONFLICTS 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 welcomed the following to the meeting:

- Mr C Fleming, Northern Ireland Audit Office (NIAO)
- Ms C Hagan, Sumer NI
- Ms F Elliott, Department for Communities (DfC)
- Mrs R McNamee, Finance Manager

3.2 The Chairperson reported that prior to the Committee meeting, the annual bi-lateral meeting had been held with representatives from the NIAO and Sumer NI to discuss the conduct of the audit. She added that Members had received a positive report and had been assured that the NIAO and Sumer NI had received all the co-operation and access necessary to carry out their audit. Information had been well presented with appropriate evidence available if required.

3.3 The Chairperson reminded Members that Councillor G Sharvin had stepped down from the Libraries NI Board which had resulted in a vacancy on the Audit and Risk Assurance Committee. Members discussed the possibility of appointing another member to the Committee. The Chief Executive confirmed that he would follow up with the Department regarding a recruitment process to appoint another Board Member.

### **4. CHIEF EXECUTIVE'S BUSINESS**

**ARAC 00.10.25**

4.1 The Chief Executive drew attention to correspondence received since the last meeting as follows:

- 2025 Survey of Audited Bodies
- Partnership Agreement
- FD (DoF) 05/25 - Guidance on the Format of the Remuneration Report 2024/25
- FD (DoF) 06/25 - Guidance for Incorporating Environmental and Climate Considerations into Business Cases
- DAO (DoF) 04/25 - Update to HM Treasury's Orange Book
- DAO (DoF) 05/25 - Departmental Delegations/requirements for DoF Approval

4.2 Members noted the correspondence.

### **5. MINUTES OF THE MEETING OF THE AUDIT AND RISK ASSURANCE COMMITTEE HELD ON 18 JUNE 2025**

**ARAC.01.10.25**

5.1 On a proposal by Councillor M McRandal, seconded by Ms A Quail, the minutes of the meeting of the Audit and Risk Assurance Committee held on 18 June 2025 were approved as a correct record of the meeting.

**6. MATTERS ARISING FROM THE MEETING OF THE AUDIT AND RISK ASSURANCE COMMITTEE HELD ON 18 JUNE 2025 ARAC.02.10.25**

**6.1 Item 4.2: Chief Executive's Business**

The Chief Executive confirmed that a presentation by Mr C Fleming, NIAO was on the Agenda for the meeting at Item 20: Effective Audit and Risk Assurance Committees.

**6.2 Item 12.4: Risk Management Report and Review**

The Chief Executive reported that this item was completed. The Head of Cultural Policy Branch, DfC had addressed the Board at its Planning Day on 11 September 2025 and discussed the Public Library Policy and procedures and the consultation activity.

**7. DRAFT REPORT TO THOSE CHARGED WITH GOVERNANCE 2024/25 ARAC.03.10.25**

7.1 The Chairperson referred to the draft Report to Those Charged with Governance 2024/25 and invited Ms C Hagan, Sumer NI to present it to the Committee.

7.2 Ms Hagan drew attention to the report and advised that the Report contained one Priority 3 recommendation which had been accepted by the Senior Management Team. She reported that the audit opinion for Libraries NI was positive and that no irregularity or impropriety issues had been identified during the audit and that the Annual Report was consistent with the financial statements and had been well written and was of good quality. The Committee noted that the Comptroller and Auditor General (C&AG) was proposing to certify the 2024/25 financial statements with an unqualified audit opinion without modification. Ms Hagan asked that thanks be recorded formally to the Director of Business Support, the Finance Manager and Finance staff for their co-operation in the audit process.

7.3 Members noted the report.

**8. AUDIT AND RISK ASSURANCE COMMITTEE ANNUAL REPORT 2024/25 ARAC.04.10.25**

8.1 The Head of Internal Audit drew attention to this report which had been considered in draft at the June 2025 meeting of the Committee, pending completion by the NIAO of the audit of Libraries NI's Annual Accounts for 2024/25 and receipt by the Committee of the Report to Those Charged with Governance from the Comptroller and Auditor General. As the NIAO audit was now complete the report had been updated to reflect the Committee's discussion of the Annual Report and Accounts at the June meeting and the results of the NIAO audit which have been inserted at paragraph 8.2 and paragraphs 9.3 to 9.9.

- 8.2 On a proposal by Ms A Quail seconded by Councillor M McRandal, the Committee agreed to recommend the approval of the Audit and Risk Assurance Committee's Annual Report 2024/25 to the Board.

**9. LIBRARIES NI DRAFT ANNUAL REPORT AND ACCOUNTS 2024/25**  
**ARAC 05.10.25**

- 9.1 The Chief Executive drew Members' attention to the draft Libraries NI Annual Report and Accounts 2024/25 noting that no significant changes had been made to the document since it was last reviewed by the Committee.
- 9.2 The Finance Manager presented the draft Annual Accounts 2024/25 and confirmed that no material changes had been made since the Committee had reviewed the Annual Accounts in June 2025.
- 9.3 The Chairperson and Members thanked all staff involved in the preparation and production of an excellent Annual Report and Accounts 2024/25 which resulted in a very satisfactory annual audit report.
- 9.4 On a proposal by Ms A Quail, seconded by Councillor M McRandal, the Committee agreed to recommend the approval of Libraries NI's Annual Report and Accounts 2024/25 to the Board and their subsequent submission for certification.

**10. LETTER OF REPRESENTATION**  
**ARAC.06.10.25**

- 10.1 The Chief Executive drew attention to the Letter of Representation which he would sign as Accounting Officer and submit to the NIAO with the Annual Report and Accounts 2024/25. He reported that the document attested to the accuracy of the financial statements and confirmed that all information relevant to the financial statements has been disclosed to the NIAO.
- 10.2 Members noted the Letter of Representation.

**11. INTERNAL AUDIT PROGRESS REPORT**  
**ARAC.07.10.25**

- 11.1 The Head of Internal Audit presented the Internal Audit Progress Report noting that eight final reports had been issued since the last meeting of the Committee held on 18 June 2025. All had received a 'Satisfactory' audit opinion with no Priority One recommendations reported.
- 11.2 She reported on the audit activity since the last meeting noting that the District Managers Checklist continued to be updated in response to new and updated procedures being issued. Work was on-going to finalise the Checklist and assign ownership to the Service Development Managers going forward. She also noted a review of the Best Practice Self-Assessment was being undertaken. This is issued every three years and there have been significant

changes in various systems. Once issued and completed this would provide comprehensive management assurance of compliance with best practice requirements.

- 11.3 The Head of Internal Audit confirmed that following the completion of the 2024/25 Findings and Recommendations Thematic Summary Report all outstanding actions had been completed in relation to the implementation of the new Global Internal Audit Standards (GIAS).
- 11.4 The Head of Internal Audit referred to the Annual Audit Plan 2024/25 noting that due to additional demands on Internal Audit resources a number of changes to the Annual Audit Plan were proposed as Internal Audit resources have been allocated to support the completion of the External Board Effectiveness Review. To ensure compliance with the GIAS resource had been allocated to the completion of a lessons learned report for 2024/25. In conjunction Internal Audit would be subject to an External Quality Assurance (EQA) by the end of March 2026 which would be based on the new GIAS. An Internal Quality Assurance exercise should be completed in preparation for the EQA.
- 11.5 To address the resource shortfall arising from the above changes, it was proposed to defer two audits i.e. Finalising Lending Stock and the Review of Grievance and Harassment to 2026/27. She confirmed that notwithstanding the proposed changes, the Annual Audit Plan was on track for completion.
- 11.6 On a proposal by Ms A Quail, seconded by Councillor M McRandal, the Committee approved the changes to the Annual Audit Plan including the deferral of the two audits: Finalising Lending Stock and the Review of Grievance and Harassment to the 2026/27 year.

## **12. OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS**

**ARAC.08.10.25**

- 12.1 The Head of Internal Audit presented the report showing progress on the implementation of outstanding audit recommendations from previous Internal Audit reports as follows:
- a total of 20 recommendations had been added
  - a total of 22 recommendations had been implemented
  - a total of 18 recommendations had not yet reached their implementation date and will be carried forward to the next meeting.
- 12.2 Members thanked the Head of Internal Audit for the report.

**13. BI-ANNUAL ASSURANCE STATEMENT FOR THE PERIOD ENDED  
30 SEPTEMBER 2025 ARAC.09.10.25**

- 13.1 The Chief Executive drew attention to the Bi-Annual Assurance Statement (Bi-AAS) for the period ended 30 September 2025. He discussed each section highlighting areas indicated as 'Working towards Compliance' and explained, where applicable, actions being taken to remedy the situation.
- 13.2 The Chief Executive referred to Item 11: Information and Security Assurance and drew attention to Note 3 regarding a potential data breach which had been reported to the Information Commissioners Office (ICO). He confirmed that a response had now been received from the ICO who had closed the case. It was agreed that the Bi-AAS would be updated to include this response.
- 13.3 The RAG Status in relation to the Mobile Library Services current position in response to outstanding recommendations was queried. The Head of Internal Audit confirmed that the current status was appropriate given that there was an on-going review of Mobile Library Services in line with the service plan target. A further update would be requested in advance of the next meeting.
- 13.4 The response in relation to the current position of the outstanding recommendation in relation to a review of the Lone Working policy was queried, given that the revised policy had been presented to the Business Support Committee (BSC) in September but that Members had requested that ARAC's opinion on the revised policy be sought prior to further consideration. It was noted the current position update was at a point in time and it had anticipated the policy would be approved by the BSC. It was agreed that the Director of Business Support would provide the Head of Internal Audit with an updated position and that the Lone Working Policy would be brought to the January meeting of the ARAC for consideration.
- 13.5 On a proposal by Ms A Quail, seconded by Councillor A Cathcart, the Audit and Risk Assurance Committee agreed to recommend approval of the Bi-Annual Assurance Statement for the period ended 30 September 2025 to the Board to include the amendment at paragraph 13.2 above.

**14. RISK MANAGEMENT REPORT AND REVIEW ARAC.10.10.25**

- 14.1 The Director of Business Support drew attention to the Risk Management Report and Review and referred Members to the minutes of the Risk Management Group held on 23 September 2025.
- 14.2 He then referred Members to the Corporate Risk Register noting that it had been updated to reflect the new Corporate Plan 2025 – 30. The Director of Business Support explained that there had been very little change to the actual risk levels which reflected the current relatively stable business environment. Following discussion, it was agreed that potential risks associated with the Mobile Library Service and staffing pressures would be

considered prior to the next review of the Corporate Risk Register with the risks included as considered appropriate.

- 14.3 The Director of Business Support then drew attention to the Corporate Risk Horizon Scanning document noting that it had been updated to reflect the current position in relation to development of the new Public Libraries Policy and the on-going challenges in delivering public library services due to concerns regarding financial sustainability and longer-term funding. The Chief Executive reported that correspondence had been received from the Department late in the afternoon of 10 October 2025 regarding the new Libraries Policy and an update would be brought to the Board Meeting on 16 October 2025.

- 14.4 On a proposal by Ms A Quail, seconded by Councillor M McRandal, the Audit and Risk Assurance Committee agreed to recommend approval of the Corporate Risk Register to the Board.

**15. CHAIRPERSON'S REGISTER OF GIFTS AND HOSPITALITY 2025/26**  
**ARAC.11.10.25**

- 15.1 The Chief Executive reminded Members that the Libraries NI Policy on Offers and Acceptance of Gifts and Hospitality stated that the Audit and Risk Assurance Committee would monitor the Chairperson's register on a quarterly basis.

**Period Ended 30 June 2025**

- 15.2 Members noted the Board Chairperson's Register of Gifts and Hospitality for the period 1 April to 30 June 2025.

**Period Ended 30 September 2025**

- 15.3 Members noted the Board Chairperson's Register of Gifts and Hospitality for the period 1 July to 30 September 2025.

**16. SCHEDULE OF MISSION CRITICAL PROJECTS** **ARAC.12.10.25**

- 16.1 The Director of Business Support presented a report on the current status of the existing two Mission Critical Projects.

e3

- 16.2 He reported that the e3 programme continued to progress well and remained within time and cost parameters. All operability and core library management system milestones had been reached and a number of elements including major hardware, RFID and Out of Hours equipment refresh completed. Over the next few months, further work would be carried out to implement the Events Management and Room Booking functionality and complete testing of eRecruit server/functionality.

- 16.3 As the e3 Project was effectively reaching the end of its delivery and implementation phase and from 1 November 2025 would move to a 'business as usual' status, it was proposed that reporting to the Audit and Risk Assurance Committee of this project as a Mission Critical Project would cease in January 2026. Similarly, the specific Information Systems Programme and e3 Project reporting which has been a standing item on the Business Support Committee agenda would also cease in late 2025 to be replaced with an 'operational status' reporting structure which would focus on on-going service delivery and management of cyber security. A formal proposal to cease reporting on the e3 Project as a Mission Critical Project would be presented to the Committee in January 2026.

Belfast Central Library

- 16.4 Members were reminded that DfC had supported a one-day Strategic Insight Lite Lab which had taken place on 23 June 2025, facilitated by the Department of Finance's Innovation and Consultancy Services (ICS). The report on outcomes from this event has yet to be released and while we were aware of the general themes discussed at the event, we had no clear understanding of the strategic direction which may arise from the event for the Belfast Central Library Project.
- 16.5 As the outputs from the Strategic Insight Lab were intended to inform the approach to reviewing and refreshing the project's Outline Business Case no substantive progress has been made on that front. However, with a view to maintaining the profile of the project a visit to Belfast Central Library by the Minister for Communities, Mr G Lyons, took place on 18 September 2025.

**17. DIRECT AWARD CONTRACTS**

**ARAC.13.10.25**

- 17.1 The Director of Business Support introduced the report detailing Direct Award Contracts valued between £1,000 and £30,000. He reported that there had been one expenditure authorised by the Accounting Officer during the period 1 July 2025 to 30 September 2025.
- 17.2 Members noted the report.

**18. MINUTES OF THE PARTNERSHIP MEETING HELD ON 14 MAY 2025**  
**ARAC.14.10.25**

- 18.1 The Chief Executive presented the minutes of the Partnership Meeting held with DfC on 14 May 2025.
- 18.2 He drew attention to key areas discussed such as Financial Planning and Monitoring, Business Planning, Safeguarding and Policy Implementation and Development.
- 18.3 Members noted the Minutes and that the next Partnership meeting would be held on 21 November 2025.



**19. LIGHT TOUCH REVIEW OF THE PARTNERSHIP AGREEMENT 2025**  
**ARAC 15.10.25**

- 19.1 The Director of Business Support referred to the 'Light touch review of the Partnership Agreement' which had recently been completed. He reported that the majority of the revisions made related to standardising the format and terminology across all the DfC ALB's Partnership Agreements and some typographical changes which did not impact on the content / intent of the agreement. A small number of specific sections in the document mostly relating to the statutory purpose and strategic objectives of Libraries NI required more substantial revision.
- 19.2 He confirmed that an updated Partnership Agreement for internal use has been provided by DfC. The version of the Agreement published on the DfC website in July 2024 will remain for general reference purposes. The next annual 'light touch review' is due to take place between March – May 2026 followed by a formal review in 2027 at which point an updated version will be published on the DfC website.

**20. NORTHERN IRELAND AUDIT OFFICE (NIAO)**

**Presentation: Effective Audit and Risk Assurance Committees**  
**ARAC.16.10.25**

- 20.1 Mr C Fleming, NIAO provided an update in relation to the new 'Good Practice Guide for Effective Audit and Risk Assurance Committees' which was published in March 2025. This good practice guide draws on established best practice and the NIAO's experience of working closely with many ARAC meetings across the NI Public Sector. It examines the role of ARACs in local government in Northern Ireland in accordance with CIPFA's Position Statement (2022) and how the principles apply to local government bodies in Northern Ireland.
- 20.2 Mr Fleming confirmed that he had no further issues to raise with the Committee.
- 20.3 The Chairperson thanked Mr Fleming for his presentation and update.

**21. ANY OTHER NOTIFIED BUSINESS**

- 21.1 There was no other notified business.

**22. DATE OF NEXT MEETING**

- 22.1 Members noted that the next meeting of the Audit and Risk Assurance Committee would take place on Wednesday 21 January 2026 at 10:30 am in Lisburn City Library.

**23. MEMBERS ARRIVAL AND DEPARTURE TIMES**

23.1 The meeting ended at 12:40 pm.

23.2 All Members arrived for the commencement of the meeting and remained until it ended.

Signed:

  
Councillor Alistair Cathcart, Chairperson

Date:

21/01/26