

## LIBRARIES NI

### AUDIT AND RISK ASSURANCE COMMITTEE

21 January 2026

Minutes of a meeting of the Audit and Risk Assurance Committee held on Wednesday 21 January 2026 at 10.30 am in Lisburn City Library and by remote video link (Zoom)

#### PRESENT

Councillor Alistair Cathcart (IP)	Chairperson
Ms Ursula O'Hare (VL)	Vice-Chairperson
Mrs Wendy Osborne OBE (VL)	
Ms Andrea Quail (IP)	Co-opted Member

#### IN ATTENDANCE

Dr Jim O'Hagan (IP)	Chief Executive
Mr Desi Miskelly (IP)	Director of Business Support
Mrs Leona Kerr (IP)	Head of Internal Audit
Ms Fionnuala Elliott (VL)	Department for Communities
Mr Curtis Fleming (VL)	Northern Ireland Audit Office
Ms Christine Hagan (VL)	Sumer NI
Ms Bonnie Anley (IP)	Chairperson of the Board

#### OBSERVER

Ms Deborah Reynolds (VL)	Assistant Director, Corporate Governance and Assurance, NI Fire and Rescue Service
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Note: IP denotes 'in-person' attendance, VL denotes 'virtual' attendance'

#### 1. APOLOGIES FOR NON ATTENDANCE

Councillor Martin McRandal

#### 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.

2.2 Councillor A Cathcart informed the Committee that both he and the Chairperson of the Board, Ms B Anley were also Board Members of the Northern Ireland Fire and Rescue Service.

2.3 During the discussion of Agenda Item 20: Minutes of the Partnership Meeting held on 21 November 2025, a declaration of interest was made by Councillor A Cathcart in relation to the Newtownards Library redevelopment project.

**3. ELECTION OF THE CHAIR AND VICE-CHAIRPERSON OF THE AUDIT AND RISK ASSURANCE COMMITTEE ARAC 00.01.26**

3.1 The Chief Executive referred to the Election of the Chairperson and Vice-Chairperson of the Committee and thanked Mrs W Osborne for her diligence during her extended term as Chairperson. Mrs Osborne stated that it had been a privilege and pleasure to Chair the Committee and confirmed that she would still remain a member going forward.

3.2 On a proposal by Mrs W Osborne, seconded by Ms A Quail, and in accordance with Standing Orders, Councillor A Cathcart, the current Vice-Chairperson was elected as Chairperson of the Committee.

3.3 The Chief Executive then handed the meeting over to the newly elected Chairperson, Councillor A Cathcart who reported that in line with Standing Orders, the position of Vice-Chairperson was required to be filled by an independent Member as the Chairperson was a Councillor Member. On a proposal by Mrs W Osborne, seconded by Ms A Quail, Ms U O'Hare was elected as Vice-Chairperson of the Committee.

**4. CHAIRPERSON'S BUSINESS**

4.1 The Chairperson welcomed the following to the meeting:

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

4.2 He also welcomed Ms D Reynolds, Assistant Director, Corporate Governance and Assurance, Northern Ireland Fire and Rescue Service (NIFRS) who was attending as an Observer in her role as assisting Libraries NI in carrying out its External Board Effectiveness Review.

**5. CHIEF EXECUTIVE'S BUSINESS ARAC 01.01.26**

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

- Change of Engagement Director - in line with the NIAO rotation policy from 1 January 2026 Ms S Jones will be the engagement Director for the Northern Ireland Library Authority
- FD (DoF) 07/25 - Government Financial Reporting Manual (FReM) 2025-26 – which highlights a number of important differences in the application of 2025-26 FReM between Northern Ireland and GB departments.
- DAO (DOF 06/25) The Judicial Review process in Northern Ireland - highlights the good practice identified in the NIAO 2023 report on 'The Judicial Review process in Northern Ireland' with regards to the oversight of legal challenges. It also provides some high-level guidance on the management of judicial reviews based on best practice to try and bring consistency across the public sector.

5.2 It was noted that Ms A Quail worked with Ms S Jones, NIAO in relation to the Annual Accounts for the Department of Justice.

5.3 Members noted the report.

**6. MINUTES OF THE MEETING OF THE AUDIT AND RISK ASSURANCE COMMITTEE HELD ON 15 OCTOBER 2025** **ARAC 02.01.26**

6.1 Members reviewed the minutes of the meeting held on 15 October 2025 and it was agreed that an amendment be made to the attendance record to reflect that the Chairperson of the Board attended the meeting in an observer capacity and therefore should be recorded under 'In Attendance' instead of 'Present'.

6.2 On a proposal by Mrs W Osborne, seconded by Ms A Quail, the minutes of the meeting of the Audit and Risk Assurance Committee held on 15 October 2025 were approved as a correct record of the meeting subject to the above amendment at paragraph 6.1 above.

**7. MATTERS ARISING FROM THE MEETING OF THE AUDIT AND RISK ASSURANCE COMMITTEE HELD ON 15 OCTOBER 2025** **ARAC 03.01.26**

7.1 The Chief Executive drew attention to the circulated paper detailing action taken as a result of discussion at, and decisions of, the Committee at the previous meeting.

Item 13.3: Bi-Annual Assurance Statement for the period ended 30 September 2025

7.2 Members noted that the updated position in relation to the Mobile Library Service was provided in the Internal Audit Outstanding Recommendations.

Item 13.4: Bi-Annual Assurance Statement for the period ended 30 September 2025

- 7.3 It was noted that the Lone Working Policy would be discussed at Agenda Item 18.

Item 14: Risk Management Report and Review

- 7.4 The Director of Business Support reported that the potential risks associated with the Mobile Library Service and staffing pressures had been brought to the attention of the Risk Management Group who would continue to monitor the appropriateness of incorporating the potential risk into the Corporate Risk Register.

**8. FINAL REPORT TO THOSE CHARGED WITH GOVERNANCE 2024/25**  
**ARAC 04.01.26**

- 8.1 The Chief Executive referred to the Final Report to Those Charged with Governance 2024/25 which contained the opinion from the NIAO on the audit of Libraries NI's 2024/25 Annual Report and Accounts. He reminded Members that the draft report had been scrutinised at the last meeting of the Committee held on 15 October 2025.

- 8.2 Members noted the report.

**9. INTERNAL AUDIT PROGRESS REPORT**  
**ARAC 05.01.26**

- 9.1 The Head of Internal Audit drew attention to the Internal Audit Progress Report noting that 11 audit assignments had been completed since the last meeting of the Committee held on 15 October 2025. All had received a 'Satisfactory' audit opinion and confirmed that there had been no Priority One findings.

- 9.2 She reported on the audits of Branch and Mobile libraries noting that the Best Practice Self-Assessment would be issued in February 2026 following the completion of extensive engagement across Libraries NI staff. Once issued and completed this would provide comprehensive management assurance ensuring compliance with best practice requirements.

- 9.3 The Head of Internal Audit drew attention to the audit of Learning and Development which was due to commence shortly and reported that due to additional demands on resources within the Learning and Development Team it was proposed to defer this audit to 2026/27. She confirmed that notwithstanding the proposed change, the Annual Audit Plan was on track for completion. In response to a question from the Chairperson of the Board it was agreed that the audit of Grievance and Harassment would be reviewed early in the 2026/27 Audit Plan.

9.4 The Committee noted that Mr S Mungavin from Integritas had been appointed to complete the External Quality Assurance (EQA). Members were informed that the EQA had commenced. It was anticipated that a final report would be brought to the next meeting of the Committee in April 2026

9.5 On a proposal by Mrs W Osborne, seconded by Ms U O'Hare, Members noted the report and approved the proposed changes to the Annual Audit Plan and recommended it to the Board for approval.

## **10. OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS ARAC 06.01.26**

10.1 The Head of Internal Audit drew attention to the report showing progress on the implementation of outstanding audit recommendations from previous Internal Audit reports. She noted that 18 recommendations had been carried forward from the last meeting of the Committee held in October 2025 and updated Members on the current position as follows:

- a total of 55 recommendations had been added
- a total of 33 recommendations had been implemented
- a total of 40 recommendations had not yet reached their implementation date and will be carried forward to the next meeting.

10.2 Members thanked the Head of Internal Audit for the report.

## **11. RISK MANAGEMENT REPORT AND REVIEW ARAC 07.01.26**

11.1 The Director of Business Support drew attention to the Risk Management Report and Review noting in particular the minutes of the Risk Management Group held on 10 December 2025.

11.2 He also drew attention to the Corporate Risk Register discussing each of the risks in turn. It was noted that the title of Risk 7 had been updated to include 'Cyber'. Additional updates to this risk had included arrangements now in place to manage the risks. He reported that since the Corporate Risk Register was last seen by members at the October 2025 meeting overall the risk levels had remained static reflecting the risk environment.

11.3 He then referred to the Corporate Risk Horizon Scanning document noting that one minor update had been added in relation to the mobile library fleet.

11.4 In response to a question from Mrs W Osborne it was agreed that following the completion of reviews into Cyber security an update would be brought to the next meeting of the Committee.

11.5 On a proposal by Mrs W Osborne, seconded by Ms A Quail, Members agreed to recommend the Corporate Risk Register to the Board for approval.

**12. ARAC ANNUAL WORK PROGRAMME ARAC 08.01.26**

- 12.1 The Head of Internal Audit presented a proposed programme of work for the Committee for the 2026/27 year. It was noted that the programme included routine business agenda items, standing items for each Committee meeting and sets out the timing of other key Committee business such as consideration of the Annual Report and Accounts. Policies which have been reviewed and updated would be presented at the June meeting of the Committee.
- 12.2 Members noted the report.

**13. CHAIRPERSON'S REGISTER OF GIFTS AND HOSPITALITY 2025/26  
QUARTER 3 (1 OCTOBER – 31 DECEMBER 2025) ARAC 09.01.26**

- 13.1 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.
- 13.2 Members noted the Board Chairperson's Register of Gifts and Hospitality for the period 1 October to 31 December 2025.

**14. SCHEDULE OF MISSION CRITICAL PROJECTS ARAC 10.01.26**

- 14.1 The Director of Business Support presented a report on the current status of the existing two Mission Critical Projects and updated Members as follows:
- 14.2 e3  
The implementation and delivery phases of the e3 contract had now concluded marking the end of a complex contractual and technical transition within the IS Programme. As the project had now moved into 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 should cease and reporting going forward would be via the Business Support Committee where an e3 'operational status' report would be a standing agenda item which would focus on on-going service delivery and the management of cyber security.
- 14.3 Mrs W Osborne asked that it be noted that this complex project had been extremely well managed and thanked all staff involved.
- 14.4 On a proposal by Ms U O'Hare, seconded by Mrs W Osborne Members agreed that reporting to the Audit and Risk Assurance Committee of the e3 Project as a Mission Critical Project should now cease.

### Belfast Central Library

- 14.5 As previously reported a DfC supported one-day Strategic Insight lite Lab took place on 23 June 2025, facilitated by the Department of Finance's Innovation and Consultancy Services (ICS) with outputs intended to inform the approach to reviewing and refreshing the project's Outline Business Case.
- 14.6 The report arising from the Strategic Insight lite Lab was provided by DfC to Libraries NI in early November 2025, however other than reflecting the general themes discussed at the event the report did not present any significantly new thinking or indeed a clear strategic direction for the Belfast Central Library project which was noticeably different from that previously set out by Libraries NI. As part of the 2026/27 budgeting process Libraries NI would continue to engage with DfC to secure funding/resources to support a review and refresh of the project's Outline Business Case.
- 14.7 The Chief Executive reported on a meeting held with the DfC Minister on 16 December 2025 which he had attended with the Chairperson. Following this meeting he understands a submission is being prepared within DfC and would be sent to the Minister highlighting key concerns regarding health and safety which compromised access to the building and also a discussion in relation to the future redevelopment of Belfast Central Library including its potential role as a National/Copyright/Legal Deposit library.
- 14.8 Members noted the report.

## **15. DIRECT AWARD CONTRACTS**

**ARAC 11.01.26**

- 15.1 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 three expenditures authorised by the Accounting Officer during the period 1 October to 16 December 2025.

## **16. GIFTS AND HOSPITALITY POLICY – REVIEW**

**ARAC 12.01.26**

- 16.1 The Director of Business Support drew attention to the Gifts and Hospitality Policy and explained that in keeping with best practice, the contents of the policy and associated equality screening and rural needs impact assessments had been reviewed. He noted the Policy was last reviewed in January 2023.
- 16.2 He reminded Members that Governance in public sector organisations must include arrangements for recording and reporting offers of gifts and hospitality and also of the organisation's policy on the provision of gifts and hospitality. This policy has been developed to provide a framework for managing the treatment of offers of gifts or hospitality in a consistent and transparent manner.

- 16.3 This policy was supported by documented procedures 'Guidance on Offers, Acceptance and Provision of Gifts and Hospitality' and a summary 'quick' guide'. The policy was, in general, considered to remain fit for purpose and it was not proposed to make any substantive revisions to the policy or associated guidance.
- 16.4 Members discussed the Policy and associated guidance and it was agreed that further clarity was needed in respect of paragraphs 3.9: Gifts received in recognition of work done and 5.10: Awards or Prizes. The Director of Business Support agreed to review the guidance to ensure greater clarity.
- 16.5 On a proposal by Mrs W Osborne, seconded by Ms U O'Hare, the Committee approved the Gifts and Hospitality Policy Review and recommended it to the Board for approval.

## **17. RISK MANAGEMENT POLICY AND STRATEGY - REVIEW**

**ARAC 13.01.26**

- 17.1 The Director of Business Support drew attention to the Risk Management Policy and Strategy Review noting that in keeping with best practice the contents of the Risk Management Policy and Strategy and associated equality screening and rural needs impact assessments were also being reviewed. He confirmed that the Risk Management Policy and the Risk Management Strategy sit together and were reviewed at the same time. He also confirmed that both documents were considered fit for purpose and it was not proposed to make any substantive revisions to either.
- 17.2 The Chief Executive asked that a minor amendment be made to paragraph 2 on page 20 to amend the date from May 2023 to May 2025.
- 17.3 On a proposal by Ms A Quail, seconded by Ms U O'Hare, the Committee approved the Risk Management Policy and Strategy Review and recommended it to the Board for approval.

## **18. LONE WORKING POLICY – REVIEW**

**ARAC 14.01.26**

- 18.1 The Director of Business Support drew attention to the Libraries NI Lone Working Policy which falls within the remit of the Business Support Committee to consider, review and make recommendation to the Board. In considering a scheduled review of the policy at its September 2025 meeting members of the Business Support Committee noted that the policy and associated procedures provided a framework within which the particular risks associated with lone working could be managed. It was agreed the policy should be brought to the attention of the Audit and Risk Assurance Committee for an additional review and to provide additional confidence that risks were being appropriately managed. Members noted that the reviewed Policy and revisions had been agreed with Trade Unions.

- 18.2 Members discussed the Lone Working Policy and noted that the policy, reflected and addressed recommendations previously made by Internal Audit in relation to a Raising a Concern matter and provided an overarching framework within which Lone Working arrangements could be managed in a structured way.
- 18.3 The committee also noted that the operational procedures which accompanied the policy focused primarily on managing health and safety risks and suggested that in further consideration of the Policy the Business Support Committee satisfy itself that these risk management processes were sufficiently robust to adequately mitigate potential risks to employee's health and safety.

**19. ARAC REVIEW OF EFFECTIVENESS ARAC 15.01.26**

- 19.1 Members were reminded that the Audit and Risk Assurance Committee Handbook requires the Committee to consider its own effectiveness. A review was completed annually and the Committee last completed this review in January 2025 using the previous National Audit Office (NAO) format. This year the review would be based on the guidance issued by the NIAO: 'Effective Audit and Risk Committee,' March 2025. Each section of the questionnaire had been split into three distinct areas: Essential Requirements, Other Good Practice arrangements and Additional Comments and key takeaways.
- 19.2 Members considered and agreed the results for each of the Essential questions. In addition, the 'Good Practice' questions in Section 3: Roles and Responsibilities - Assurance were considered. It was noted that 'Not Applicable' should be entered at questions 3.61 and 3.62. The review concluded that the Committee was meeting the required standard in all areas.
- 19.3 On a proposal by Mrs W Osborne, seconded by Ms A Quail, Members recommended the completed NIAO Audit and Risk Assurance Committee Effectiveness Checklist to the Board for approval.
- 19.4 The Chairperson referred to the Scheme of Delegation for the Audit and Risk Assurance Committee noting that it remained fit for purpose. On a proposal by Mrs W Osborne, seconded by Ms U O'Hare Members recommended the current Scheme of Delegation to the Board for approval as still remaining fit for purpose.
- 19.5 It was agreed that a schedule be prepared and incorporated into the annual work programme for the Committee in 2026/27 to allow for the completion of the Other Good Practice arrangements for each of the areas within the NIAO Effectiveness Checklist.
- 19.6 It was also agreed that the Chairperson would report on the results of the self-assessment at the next meeting of the Board and a copy of the completed document would be made available for review by the NIAO and DfC.

**20. MINUTES OF THE PARTNERSHIP MEETING HELD ON 21 NOVEMBER 2025**  
**ARAC 16.01.26**

- 20.1 The Chief Executive referred to the minutes of the Partnership Meeting held with DfC on 21 November 2025. He gave a review of the issues discussed at the meeting which included the current Councillor vacancy on the Libraries NI Board, External Review of Board Effectiveness, Financial Planning and Monitoring, Draft Business Plan 2026/27 and Belfast Central Library. The minutes of the Partnership Meeting reported on a discussion in relation to the Business Case for Newtownards Library to which Councillor A Cathcart declared an interest.
- 20.2 Mrs W Osborne referred to Section 4.8: Policy Implementation and Development and asked if an update could be provided on when the Library Policy/Consultation would be available.
- 20.3 Ms B Anley suggested that the KPI target relating to sickness absence be discussed in greater depth at the next Business Support Committee meeting.
- 20.4 Members noted the minutes and that the next Partnership Meeting would be held in May 2026.

**21. NIAO ISSUES**

- 22.1 There were no NIAO issues.
- 22.2 Mr Fleming referred to the discussion regarding the Review of Effectiveness and the completion of the self- assessment questionnaire and confirmed that the approach discussed was in line with NIAO recommendations to other public bodies.

**22. ANY OTHER NOTIFIED BUSINESS**

- 22.1 There was no notified business.

**23. DATE OF NEXT MEETING**

- 23.1 Members noted that the next scheduled meeting of the Audit and Risk Assurance Committee would be held on Wednesday 22 April 2026 at 10.30 am in Lisburn City Library.

**24. MEMBERS ARRIVAL AND DEPARTURE TIMES**

- 24.1 The meeting ended at 12:55 pm.

24.2 All Members arrived for the commencement of the meeting and remained until it ended with the exception of:

Mrs B Anley arrived at 10:35 am

Signed:



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Councillor A Cathcart  
Chairperson

Date:

22/4/26