

Belfast City Council – Background Information for applicants for post of Non-Executive Member for the Audit and Risk Panel

Belfast City Council

Belfast City Council serves a population of over 330,000 with a gross revenue expenditure of approximately £200 million and over 2,400 employees. Following local government reform, the council assumed responsibility for powers and services including land-use planning, community planning and economic development. The Belfast Agenda identifies the work that the council needs to do. Its content is shaped by a substantial evidence base; by conversations with people across the city about the type of place they want Belfast to be and by a deep understanding of the opportunities and challenges that we face. The council's core commitment continues to be providing high quality and cost-effective services on a daily basis, ensuring that Belfast is an attractive place in which to live, work in, invest in and visit.

More information on the council can be found on the council's website www.belfastcity.gov.uk

Audit and Risk Panel

Belfast City Council has had an Audit Panel since 1998. In 2014/15 the council reviewed its governance arrangements and re-constituted its existing Audit Panel as the 'Audit and Risk Panel.' The Panel undertakes the role of an Audit Committee although it is technically constituted as a working group that reports to the council's Strategic Policy and Resources Committee. It is comprised of eight Elected Members; one from each of the main political parties who are supported by the independent, non-executive member of the Panel. The Panel is expected to meet at least four times a year, although this may be increased if special meetings are called or if training is being provided. The terms of reference for the Panel are attached at Appendix 1 and an indicative annual programme of its business for 2020 is provided at Appendix 2.

Audit, Governance and Risk Services

Belfast City Council has an established internal audit function, known as Audit, Governance and Risk Services. The Head of Audit, Governance and Risk Services is represented at the Audit and Risk Panel and provides regular reports on internal audit activity.

Northern Ireland Audit Office (NIAO)

The Council's external auditor is the NIAO. The NIAO undertakes the statutory audit of the Council's financial statements and undertakes other audit reviews (such as value for money audits, review of performance management arrangements). The NIAO attends meetings of the Audit and Risk Panel.

APPENDIX 1

Statement of Purpose and Terms of Reference of Audit and Risk Panel, 2020

Belfast City Council

Audit and Risk Panel

Statement of Purpose and Terms of Reference

Statement of purpose

1. The Audit and Risk Panel is a key component of Belfast City Council's corporate governance arrangements. It provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards.

2. The purpose of the Audit and Risk Panel is to provide independent assurance to those charged with governance (Members and senior management) on the adequacy of the risk management framework and the internal control environment. It provides independent review of the council's governance, risk management and control frameworks and oversees the financial reporting and annual governance processes. It will provide an independent scrutiny of the council's financial and non-financial performance to the extent that it exposes the council to risk and weakens the control environment. It oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place.

Governance, risk and control

3. To review the council's corporate governance arrangements against the good governance framework, including the ethical framework and consider annual governance reports and assurances.

4. To review the Annual Governance Statement prior to approval and consider whether it properly reflects the risk environment and supporting assurances, taking into account internal audit's opinion on the overall adequacy and effectiveness of the council's framework of governance, risk management and control.

5. To consider the council's arrangements to secure value for money and review assurances and assessments on the effectiveness of these arrangements.

6. To consider the council's framework of assurance and ensure that it adequately addresses the risks and priorities of the council.

7. To monitor the effective development and operation of risk management in the council, to include overseeing the council's risk, control and governance arrangements for health and safety.

8. To approve the council's risk management strategy and monitor progress in addressing risk-related issues reported to the Panel, including the corporate risk register and assurance information on the management of key corporate risks.

9. To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions.

10. To review the assessment of fraud risks and potential harm to the council from fraud and corruption.

11. To approve the council's fraud and whistleblowing policies and monitor the implementation of these policies, including the counter-fraud strategy, actions and resources.

12. To oversee and monitor the Council's structures, processes, systems and related arrangements for performance management and to assure itself through receipt of regular reports on the planning, delivery, reporting and reviewing arrangements that appropriate plans and policies to support the performance management framework are in place and that its statutory responsibilities are being met.

13. To review the governance and assurance arrangements for significant partnerships or collaborations.

Internal audit

13. To approve the internal audit charter.

14. To review proposals made in relation to the appointment of external providers of internal audit services and to make recommendations.

15. To approve the risk-based internal audit plan, including internal audit's resource requirements, the approach to using other sources of assurance and any work required to place reliance upon those other sources.

16. To approve significant interim changes to the risk-based internal audit plan and resource requirements.

17. To make appropriate enquiries of both management and the Head of Audit, Governance and Risk Services to determine if there are any inappropriate scope or resource limitations.

18. To consider reports from the Head of Audit, Governance and Risk Services on internal audit's performance during the year, including the performance of external providers of internal audit services. These will include:

a) Updates on the work of internal audit including key findings, issues of concern and action in hand as a result of internal audit work.

b) Regular reports on the results of the Quality Assurance and Improvement Programme.

c) Reports on instances where the internal audit function does not conform to the Public Sector Internal Audit Standards and Local Government Application Note, considering whether the non-conformance is significant enough that it must be included in the Annual Governance Statement.

19. To consider the Head of Audit, Governance and Risk Services' annual report:

a) The statement of the level of conformance with the Public Sector Internal Audit Standards and Local Government Application Note and the results of the Quality Assurance and Improvement Programme that supports the statement – these will indicate the reliability of the conclusions of internal audit.

b) The opinion on the overall adequacy and effectiveness of the council's framework of governance, risk management and control together with the summary of the work supporting the opinion – these will assist the Panel in reviewing the Annual Governance Statement.

20. To consider summaries of specific internal audit reports as requested.

21. To receive reports outlining the action taken where the Head of Audit, Governance and Risk Services has concluded that management has accepted a level of risk that may be unacceptable to the authority or there are concerns about progress with the implementation of agreed actions.
22. To contribute to the Quality Assurance and Improvement Programme and in particular, to the external quality assessment of internal audit that takes place at least once every five years.
23. To consider a report on the effectiveness of internal audit to support the Annual Governance Statement, where required to do so by the Accounts and Audit Regulations.
24. To support the development of effective communication with the Head of Audit, Governance and Risk Services.

External audit

25. To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance.
26. To consider specific reports as agreed with the external auditor.
27. To comment on the scope and depth of external audit work and to ensure it gives value for money.
28. To commission work from internal and external audit.
29. To advise and recommend on the effectiveness of relationships between external and internal audit and other inspection agencies or relevant bodies.
30. To consider the external auditor's report on performance management, specifically the annual improvement assessment and to consider the adequacy of management responses / action taken to address issues arising from these reports.

Financial reporting

31. To review the annual statement of accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the council.
32. To consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts.

Accountability arrangements, referral and reporting

33. To report to those charged with governance (Members and senior management) on the Panel's findings, conclusions and recommendations concerning the adequacy and effectiveness of their governance, risk management and internal control frameworks; financial reporting arrangements, and internal and external audit functions. The Panel will do this by reporting to the council's Strategic Policy & Resources Committee on a regular basis through reports and minutes of meetings. It may also report, with the approval of the Strategic Policy and Resources Committee, to other standing committees on matters that are of direct relevance to the responsibilities of these committees.
34. To report to full council (through the Strategic Policy and Resources Committee) on a regular basis on the Panel's performance in relation to the terms of reference and the effectiveness of the Panel in meeting its purpose.

35. The Audit and Risk Panel shall consider any issue referred to it in relation to these terms of reference by the Council or any Standing Committee. Furthermore, the Audit and Risk Panel shall also consider any matter brought to its attention by the Chief Executive. Where any individual Member wishes to raise an issue under these terms of reference, the Member shall accordingly either raise the matter through the Strategic Policy and Resources Committee or in the case of urgency with the Chief Executive.

APPENDIX 2 - BELFAST CITY COUNCIL AUDIT AND RISK PANEL – INDICATIVE PROGRAMME OF BUSINESS 2020

10 March 2020	9 June 2020	8 September 2020	8 December 2020
Routine matters			
<ul style="list-style-type: none"> Corporate health and safety Staff attendance (absence rates) 	<ul style="list-style-type: none"> Corporate health and safety Staff attendance (absence rates) 	<ul style="list-style-type: none"> Corporate health and safety Staff attendance (absence rates) 	<ul style="list-style-type: none"> Corporate health and safety Staff attendance (absence rates)
Audit & Risk Panel			
<ul style="list-style-type: none"> Private pre-meet with NIAO Director (external audit) Audit and Risk Panel purpose and terms of reference and annual programme of work 	<ul style="list-style-type: none"> Annual report from Audit and Risk Panel to Strategic Policy and Resources Committee 		<ul style="list-style-type: none"> Private pre-meet with Head of AGRS (internal audit) Annual review of effectiveness of Audit and Risk Panel Audit & Risk Panel training – Summary and Actions Arising
Governance, Risk and Control			
<ul style="list-style-type: none"> AGRS Progress Report Corporate Risk Management report 	<ul style="list-style-type: none"> AGRS Progress Report Corporate Risk Management report Head of AGRS Annual Report and opinion and summary of internal audit activity Annual Governance Statement & Code of Governance Annual Report on fraud and whistleblowing, National Fraud Initiative and Corporate Fraud Risk Assessment 	<ul style="list-style-type: none"> AGRS Progress Report Corporate Risk Management report Audit Recommendations Monitor report 	<ul style="list-style-type: none"> AGRS Progress Report Corporate Risk Management report Annual review and update of the Risk Strategy including Risk Appetite Annual review and update of the Business Continuity Management policy
Internal Audit			
<ul style="list-style-type: none"> Approve AGRS (internal audit) Strategy and Annual Plan 2019/20 including Quality Assurance and Improvement Plan 		<ul style="list-style-type: none"> Annual review / confirmation of AGRS terms of reference / charter Compliance with professional standards assessment - AGRS 	
External Audit / Financial Accounts			

- NIAO’s Audit Strategy for the audit of the Council’s financial statements 2019/20
- NIAO’s final annual audit letter / final copy of Report to those Charged with Governance for 2019/20 (including management response)
- To receive the NIAO’s draft report to those charged with governance including an update on the 2019/20 audit
- Financial Statement of Accounts for approval
- Local Government Auditor’s Annual Report (all Councils)
- NIAO’s draft annual audit letter / final copy of Report to those Charged with Governance for 2019/20 (including management response)

External Audit / Performance Management

- | | | | |
|---|---|--|---|
| <ul style="list-style-type: none"> ▪ Q3 report on Performance Improvement 2019/20 ▪ NIAO – Performance audit – audit report and assessment for 2019/20 and 2020/21 improvement plan <u>and</u> management response to proposals for improvement | <ul style="list-style-type: none"> ▪ Year-end Performance Improvement Report for 2019/20 and Arrangements for 2020/21 (including an update on the implementation of the proposals for improvement) | <ul style="list-style-type: none"> ▪ Year-end Performance Improvement Report for 2019/20 and Arrangements for 2020/2021 (for publication) | <ul style="list-style-type: none"> ▪ Mid-year report on Performance Improvement 2020/21 (Q2) (including an update on the implementation of the proposals for improvement) ▪ NIAO – Performance audit – audit report and assessment for 2019/20 and 2020/21 improvement plan |
|---|---|--|---|

Job role

Non-Executive Member, Audit and Risk Panel

Accountable to: Chair of Audit and Risk Panel

Time commitment and remuneration: The Non-Executive Member will be expected to attend the Audit and Risk Panel at least four times a year. A fee of £500 per meeting will be paid for each meeting attended along with reasonable travelling expenses.

Term of appointment: 12 months, with possible extension for a further two years.

Role

As a Non-Executive Member of the Audit and Risk Panel you will provide expert and independent judgment on strategic, performance and resourcing issues as well as providing suitable knowledge and experience to support and advise the council.

You will play a pivotal role in supporting the Chair and other Elected Members of the Panel in bringing an objective perspective to help the council provide the highest standards of corporate governance arrangements.

Responsibilities

1. Assist in the development of the Audit and Risk Panel;
2. Provide expert advice to the Panel on audit, risk, governance, and financial management matters;
3. Attend, prepare for and contribute to regular meetings of the Audit and Risk Panel;
4. Undertake any necessary training to undertake the role effectively;
5. Work with the Audit and Risk Panel to promote new approaches and different perspectives; and
6. Bring individual objectivity and experience to meetings of the Audit and Risk Panel.

Person specification

Non-Executive Member, Audit and Risk Panel

Essential criteria

Applicants **must**, as at the closing date for receipt of application forms, be able to demonstrate, by providing personal and specific examples on the application form, the following essential requirements:

- successful senior management experience in a large and complex public, private or voluntary sector organisation, including an understanding of financial regulation or audit; and
- an understanding of the role and function of an audit committee within the context of a local authority, of organisational risk management, internal controls and governance and the role of internal and external audit.

Short-listing criteria

In addition to the above essential criteria, Belfast City Council reserves the right to shortlist only those applicants who can demonstrate, by providing personal and specific examples on the application form, the following desirable requirement:

- at least 12 months' experience of acting as a non-executive member of an Audit Committee or equivalent board membership.

Please note that applicants who have been Members or officers of Belfast City Council at any time in the last two years, from the closing date for receipt of applications for this position, will not be considered for this appointment.

The highest standards of propriety, impartiality and objectivity are required for this position and it is therefore essential that applicants identify any potential conflicts of interest, whether real or perceived. Applicants should be aware that any private, voluntary, charitable or political interest which may be relevant should be declared. If you progress to interview, the panel will explore with you how this might affect your ability to discharge the duties of the post.

Belfast City Council

Application for appointment as:

Non-Executive Member of Audit and Risk Panel

Name of Applicant:

Address:

The closing date for applications is **4pm on Thursday 1 October 2020**

Completed application forms should be emailed to jobs@belfastcity.gov.uk and you will receive an automatic reply when your application has been received. If you don't receive an acknowledgement within 30 minutes, please call 9027 0640 to confirm receipt (office hours are normally Mon-Thurs 8.30am-5pm, Fri 8.30am-4.30pm). You must confirm receipt **before** the closing date and time as we will not be able to accept applications that are sent but not received before the closing date and time.

Please note, as part of our COVID HR Service Recovery Plan, we are unable to issue or receive any hard copy application forms, either by post or hand-delivered, at this time.

If you have a disability and require any reasonable adjustments, or your first language is not English and you require any assistance with any aspect of our recruitment and selection process, please call 028 9027 0640

Belfast City Council is an equal opportunities employer and we welcome applications from all sections of the community



**Belfast
City Council**

Section 1: Personal details

Are you currently employed by or are an Elected Member of Belfast City Council? Yes No

Please note that applicants who have been Members or officers of Belfast City Council at any time in the last two years, prior to 1 October 2020, will not be considered for this appointment.

Have you been previously employed by or have been an Elected Member of Belfast City Council? Yes No

If yes, please state your leaving date and reason for leaving:

Have you any potential conflicts of interest, actual or with the potential to be perceived as such by others, that are relevant to this position? Yes No

If yes, please provide further details. If you are unsure about whether a matter could be considered to be a conflict of interests or not, please provide sufficient detail below for the selection panel to consider this issue.

(a) Title: (Mr, Mrs, Ms, Miss, Dr etc)

(b) Forenames:

(c) Preferred name:

(d) Surname:

2. Contact details

(a) Telephone number:

(b) Email address:

(c) Address 1:

(d) Address 2:

(e) Town:

(f) County:

(g) Postcode:

3. Other information

National insurance number:

Section 2: Employment history

4. Employment history

(a) Details of present employment and present position(s) held:

Name and address of present employer (if any):	Exact date employment commenced (dd/mm/yyyy):	Position(s) held with current employer:	Salary:

(b) Details of previous employment and positions held:

Name and address of previous employer(s):	From: (dd/mm/yyyy)	To: (dd/mm/yyyy)	Position(s) held:	Salary:

Section 3: Experience

5.

You must complete the application form in either typescript (Arial font size 11) or legible hand-writing using black ink. You must limit your text in this section, i.e. (a) to (c), to no more than one A4 page per criterion. You must not use continuation sheets. If you submit more than one page per criterion, the short-listing panel will only consider the first page of information and you may not be short-listed.

Applicants **must**, as at the closing date for receipt of application forms, be able to demonstrate by providing personal and specific examples on the application form, that they meet the experience as stated in the person specification.

Essential criteria

Applicants **must**, as at the closing date for receipt of application forms, be able to demonstrate, by providing personal and specific examples on the application form, the following essential requirements:

- a) successful senior management experience in a large and complex public, private or voluntary sector organisation, including an understanding of financial regulation or audit; and
- b) an understanding of the role and function of an audit committee within the context of a local authority, of organisational risk management, internal controls and governance and the role of internal and external audit.

Short-listing criteria

In addition to the above essential criteria, Belfast City Council reserves the right to shortlist only those applicants who, as at the closing date for receipt of applications, can demonstrate, by providing personal and specific examples on the application form, the following desirable requirements:

- c) at least 12 months' experience of acting as a non-executive member of Audit Committee or equivalent board membership.

In boxes (a), (b) and (c) below, please provide the following detail:

In box a) you must clearly detail your senior management experience in this area, how this management experience at a senior level was successful; the organisation in which you gained this experience; how this organisation was significant including number of staff, size of budget, etc. You must also clearly detail your understanding of financial regulations and audit, how you used this understanding within your management experience, etc.

In box b) you must clearly detail your understanding of the role and function of an audit committee; how audit committees work within local authorities; including risk management, internal controls and governance; your understanding of the role of internal and external audit, etc.

In box c) you must clearly state the start and end dates of your relevant experience. You must clearly detail the audit committee or board of which you were a member; your specific duties and responsibilities in acting as a non-executive member, etc.

(a) Please demonstrate in this box, by providing personal and specific examples, that you have successful senior management experience in a large and complex public, private or voluntary sector organisation, including an understanding of financial regulation or audit.

Continuation sheets must not be used

(b)

Please demonstrate in this box, by providing personal and specific examples, that you have an understanding of the role and function of an audit committee within the context of a local authority, of organisational risk management, internal controls and governance and the role of internal and external audit.

Continuation sheets must not be used

(c)

If applicable, please demonstrate in this box, by providing personal and specific examples, that you have at least 12 months' experience of acting as a non-executive member of Audit Committee or equivalent board membership.

Continuation sheets must not be used

6. Notice required to terminate present position:

7. If you are not currently employed by Belfast City Council, please provide the required information of two persons not related to you, to whom references may be sent. Both of your referees must be either your current or previous employers (if applicable). Both should be able to comment on your ability to carry out the particular tasks of the job. If you do not wish us to contact your present employer, please provide your most recent previous employer.

1. Current or previous employer (if any)

Name:

Job title:

Name of organisation:

Address (including post code):

Contact telephone:

Email address:

2. Other employer referee (or character reference if applicable):

Name:

Job title (if applicable):

Name of organisation (if applicable):

Address (including post code):

Contact telephone:

Email address:

I certify that the above information is correct and understand that any false or misleading information, if proved, may result in no further action being taken on this application, or, if appointed, dismissal from the service of the council.

Signed:

Date:

Equal opportunity monitoring form

HR Reference number: ARP20/

Belfast City Council is committed to ensuring that all eligible persons have equality of opportunity for employment and advancement in the council on the basis of ability, qualifications and aptitude for the work. To ensure the effective implementation of the Equal Opportunities Policy all applicants are requested to complete the following questionnaire. This questionnaire will be removed from your application form and will be strictly controlled in accordance with the Code of Practice on Monitoring agreed with Trade Unions.

This questionnaire will not be seen by either the short-listing or interview panels.

Personal details:

Official use only:

Date of birth:		Dob	
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Gender:	Male		Female		Gender	
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Family status:	Married	<input type="checkbox"/>	Single	<input type="checkbox"/>	Status	<input type="text"/>
	Divorced	<input type="checkbox"/>	Separated	<input type="checkbox"/>		
	Widowed	<input type="checkbox"/>	Cohabitant	<input type="checkbox"/>		
	Civil partnership	<input type="checkbox"/>	Dissolved civil partnership	<input type="checkbox"/>		
	Other, please specify	<input type="text"/>				

Ethnic origins:	White	<input type="checkbox"/>	Indian	<input type="checkbox"/>	Ethnic origin	<input type="text"/>
	Pakistani	<input type="checkbox"/>	Bangladeshi	<input type="checkbox"/>		
	Chinese	<input type="checkbox"/>	Irish Traveller	<input type="checkbox"/>		
	Black African	<input type="checkbox"/>	Black Caribbean	<input type="checkbox"/>		
	Black other, please specify	<input type="text"/>				
	Mixed ethnic group, please specify	<input type="text"/>				
Other, please specify	<input type="text"/>					

Please state your nationality or citizenship (for example, British, Irish, Polish):	<input type="text"/>	Nation	<input type="text"/>
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Persons with and without a disability:

A person has a disability if he or she has “a physical or mental impairment which has a substantial and long-term adverse effect on his or her ability to carry out normal day-to-day activities” (Disability Discrimination Act, 1995)

Do you, in accordance with the above, have a disability?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Disability	<input type="text"/>
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If yes, please state nature of disability:

If no, have you ever had a disability?

Yes

No

History

Persons with and without dependants:

Have you any caring responsibility?

Yes

No

Official use only:

Dependants

Children

Relative

A person with a disability

Other, please specify

Religious affiliation or community background:

The council is required by The Fair Employment and Treatment (NI) Order 1998 to monitor the perceived religious affiliation or community background of its employees and applicants. In accordance with the Monitoring Regulations 1999, we are asking you to indicate the community to which you belong by ticking the appropriate box below:

I am a member of the Protestant community

Code

I am a member of the Roman Catholic community

Method

I am a member of neither the Protestant nor Roman Catholic communities

Please note: If you do not complete this section, we are encouraged to use the 'residuary' method, which means that we can make a determination on the basis of personal information on your application form.

Religious belief or tradition:

Please specify your religious belief, for example, Christian, Hindu, Muslim, please specify

Religious belief

No religious belief

Not disclosed

Additional information:

To monitor the effectiveness of our advertising, please indicate where you saw this job advertised:

Belfast Telegraph

Irish News

Newsletter

Sunday Life

Specialist journal

Strictly Boardroom

Council trawl

Council website

Nijobfinder.co.uk

LinkedIn

Facebook

Twitter

Word of mouth

Other, please state where:

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