

Audit and Risk Assurance Committee

Minutes

Meeting Overview	
Meeting:	Location
Audit and Risk Assurance Committee	MS Teams
Date:	Time:
1 April 2025	11.00 am

Attendees	
Name	Title
David Small	ARAC Chair
Fiona Ryan	Commissioner
Craig Gartley	ARAC Member
Joy Hadden	ARAC Member
Joanne McComb	Head of Office, COSICA
Susie Harper	Head of Corporate Services, COSICA
Lisa McCord	Accountant, COSICA
David Hall	Grade 7, TEO HIA/ Sponsor Branch
Stephen Lindsay	Partner, Cavanagh Kelly
Clare Lowe	Auditor, NI Audit Office
Note Taker	Title
Ruth Jordan	PA & Corporate Services

Agenda Item		
1	APOLOGIES	Action
	<ul style="list-style-type: none"> Chair D Small apologised for amending the date of the meeting from 11 March, due to unforeseen circumstances. 	
2	COMMISSIONER'S UPDATE	Action
	<p><u>HIA Redress Board</u></p> <ul style="list-style-type: none"> In the run up to the end of the redress application process on 2 April 2025 the Commissioner raised awareness of the closing date, promoted the continuation of services and advised that contact can still be made to the Office of the Commissioner. 770 stakeholders received promotional materials which was multiplied on social media with 104k views. The campaign resulted in an increase of calls (72 individuals in 6 weeks) with 3 out of 4 within remit. The Chair acknowledged the importance of awareness raising and advising that services will still be available after 2 April. <p><u>Services Consultation</u></p> <ul style="list-style-type: none"> The Office of the Commissioner commissioned Queens University, Belfast to analyse the statistics and peer review the consultation. Roadshows planned throughout Northern Ireland to inform the consultation results to victims and survivors. The Executive Office (TEO) will be using the Services Consultation to inform their Review of Services on VSS. D Hall advised that the review of services would be a mid-term internal light touch review on HIA services and was happy the Consultation could assist the TEO Review. <p><u>Statutory Review</u></p> <ul style="list-style-type: none"> Professor Jay submitted her recommendations to TEO and D Hall confirmed the review submission had been made to First and deputy First Minister. The First and deputy First Minister will consider the recommendations and TEO will inform the Commissioner of the outcome, it is hoped that this would be before Easter. The review recommended that the Office would remain for 18-24 months. A possible extension of scope was to be considered. 	

2	COMMISSIONER'S UPDATE (continued)	Action
	<p><u>Statutory Review</u></p> <ul style="list-style-type: none"> The Commissioner had sought clarification from TEO with regards to the terms and conditions of her contract after December 2025. The Chair asked how the Commissioner's appointment could be extended within the terms of the legislation. He asked D Hall if the role of Commissioner had been set up under primary legislation? D Hall said he would seek advice on whether it was primary or secondary legislation, but it was his understanding that it was primary legislation. The Commissioner queried that if her role were to end under the current legislation and the office expanded, would the new position of Commissioner have to go through a new recruitment process. As Accounting Officer for the Office of the Commissioner there would also be concerns around corporate entity, governance and infrastructure. Clarification was needed on what would be possible in the context of an 18 month extension, eg, terms and conditions of contracts in relation to extensions; appointment of auditors, HR support, office lease; and role of Commissioner. The Chair advised that TEO should consider the options available as much would depend on what could be done under the terms of the legislation. D Hall clarified that the reason for the proposed 18 months extension would be to look at options and how to move forward. <p><u>Advisory Panel</u></p> <ul style="list-style-type: none"> After engaging with Consultant, Lucy Duckworth and taking advice from Dr Danny Taggart, an Advisory Panel has now been appointed. The Advisory Panel will have a dedicated piece of work based on the consultation with a total of 4 individual meetings. The Chair asked if a one-page document on the formation and format of the Advisory Panel could be provided to ARAC members. 	FR/ JMcC
3	CHAIR'S BUSINESS	Action
	<ul style="list-style-type: none"> ➤ No Conflict of Interests; ➤ No Fraud reported; ➤ Register of Gifts & Hospitality circulated to ARAC. Nothing of concern; ➤ No Whistleblowing complaints. <ul style="list-style-type: none"> The Chair advised that the ARAC self-assessment had commenced for this year. The Commissioner and himself had completed his appraisal and the end of year appraisals for J Hadden and C Gartley would be underway soon. 	

3	CHAIR'S BUSINESS (continued)	Action
	<ul style="list-style-type: none"> An in-depth analysis into controls and risk mitigations around Data Management was completed and would be considered later in the meeting. The Chair and S Harper would shortly commence work around the benefit of assurance mapping. 	
4	MINUTES OF PREVIOUS MEETING	Action
	<ul style="list-style-type: none"> The minutes of the previous meeting on 11 December 2024 were accepted. 	
5	MATTERS ARISING	Action
	<ul style="list-style-type: none"> All complete. 	
6	DATA MANAGEMENT	Action
	<p>The Chair referred to the data management document that had been circulated in the papers. Clarification was sought around the following:</p> <ol style="list-style-type: none"> <u>Data Storage – Advice Pro</u>: The Commissioner advised that Advice Pro was developed for the Office as a client relationship tool for case management. The database holds contact details and is restricted to a limited number of staff in the programme team. It works effectively to provide statistics when required. Advice Pro provide the Office with an annual certificate of assurance which is tracked in internal audit each year. <u>Staff training and awareness</u>: S Harper advised that Links mandatory training around Data Protection and Cyber Security had been completed by all staff. <u>Data protection governance arrangements</u>: J Hadden enquired about the procedures in place around any data breach that may happen in the future. S Harper explained the process, referring to legislation, the data breach log and policies and procedures which were in place within the Office of the Commissioner. C Gartley added that the nomination of a second DPO was good in light of the review and scope of data to collate. He referred to ISO 27001 as a benchmark to help the organisation protect sensitive data and manage risk with a cost-effective approach to information security. <p>The Chair said he had found the deep dive helpful, giving assurance to the ARAC.</p>	

7	BUSINESS PLANNING	Action
	<ul style="list-style-type: none"> • J McComb advised that the Office was on target with the current 3-year Corporate Plan. • With lack of guidance after December 2025, it would be difficult to provide a new 3 year Corporate Plan. The Chair acknowledged the complexity and the Commissioner added that she had voiced her concerns to sponsor branch. • Discussion took place on the end of the financial redress scheme. The consultation would form a programme of work and in-house training around child sexual abuse would assist any future planning of expansion. • Clarity required around contracts of employment, lease and the role of the Commissioner. The Chair added that an office without a Commissioner, corporation sole, would be difficult on all fronts. D Hall replied that the First and deputy First Ministers appointed the Commissioner through public appointments and that TEO had requested advice from them by end of April on how to proceed. 	
8	RISK REGISTER	Action
	<p><u>Risk 1: Legislative timeframe on tenure of Office</u></p> <ul style="list-style-type: none"> • Concern over potential risk to governance. <p><u>Risk 2.1: Advisory Panel</u></p> <p><u>Risk 2.2: Legislative responsibilities and powers</u></p> <ul style="list-style-type: none"> • The Chair queried whether the two risks above should remain separate or if they could be amalgamated? S Harper agreed to merge risks 2.1 and 2.2. <p><u>Risk 7: Lack of contingency/support to the qualified accountant to ensure financial oversight</u></p> <ul style="list-style-type: none"> • The Chair asked if this risk had been addressed and could be removed. L McCord clarified that there would always be a risk for the Office, but she hoped to have SOPs completed by end of April. C Gartley agreed that better the risk remain subject to further audit with the possibility that it might be removed after a period of time. 	

9	FINANCE UPDATE	Action
	<p>L McCord presented the Finance update for Quarter 4 2024-25, advising there may be updates since papers had been circulated:</p> <ul style="list-style-type: none"> • <u>January Monitoring Round</u> – year to date spend table reviewed, highlighting the £20k easement agreed with TEO Sponsor Branch in February, bringing the final budget to £865k. Based on current estimates, the outturn looks like it will be £840-845k. • <u>Grant in Aid</u> – allocation of £977k with requirement for 2024-25 being £901k, leaving £76k contingency. LM noted the latest estimate for GIA is £905k. • <u>TEO Consolidated Annual Report and Accounts</u> – submitted to TEO consolidation team within deadline of 23 January 2025. Received letter 27 March 2025 for year end. No concerns regarding the instructions and deadline of 28 April 2025. • <u>NIAO Audit 2023-24</u> – management response to audit recommendation and final RTTCWG issued by NIAO on 11 February 2025. GIA process reviewed regularly by S Harper and R Jordan. • <u>Pay Remit</u> – L McCord will continue work on the 2024 and 2025 Pay Remits after year end and TEO Consolidation processes are complete. • <u>Commissioner's 2023 pay uplift</u> - has been approved and applied to March 2025 payroll. <p>D Small acknowledged that it was a good start to the year, with the opening budget allocation received (£970k ex. Depreciation). C Gartley reiterated that the opening budget allocation was a big positive taking in the pay remit and inflationary pressures.</p> <p>C. Gartley asked how the £20-25k underspend had arisen since the forecast in February (£865k). L McCord advised that she had built in a contingency for the Commissioner's salary and annual leave accrual, on top of the 1.5% contingency (£13k). There was also a small saving with a team member who had left the organisation in March.</p>	

10	INTERNAL AUDIT	Action
	<p>S Lindsay stated that Cavanagh Kelly had completed an Internal Audit of Governance and that ARAC were correct to flag the Review of COSICA as a risk.</p> <p><u>Governance Internal Audit</u></p> <p>The following four risks were reviewed as part of the assignment:</p> <p>Risk 1: ARAC – 5 principles reviewed:</p> <ul style="list-style-type: none"> ➤ <i>Principle 1:</i> Membership; independence; objectivity; understanding. ➤ <i>Principle 2:</i> Skills. ➤ <i>Principles 3 & 4:</i> The role and scope of the Committee. ➤ <i>Principle 5:</i> Communication and reporting <p><u>Recommendations:</u></p> <ul style="list-style-type: none"> ❖ ARAC Training - Consideration should be given to rolling out training on risk management and trauma informed practice. ❖ Assurance mapping – this may be beneficial given COSICA’s status as a corporation sole; <p>Risk 2: Complaints Handling – appropriate and reflected relevant guidance. Prudent to review NI Public Services Ombudsman’s Statement of Principles and work on Model Complaints Handling procedures.</p> <p>Risk 3: Raising Concerns – current Whistleblowing policy should be reviewed and consideration given as to whether it should be amended to ‘Raising Concerns’ policy.</p> <p>Risk 4: Strategic and Annual Planning – Appropriate arrangements in place to ensure annual business plan was aligned to the Corporate Plan and met the requirement of TEO to monitor progress against the agreed aims.</p> <p>A ‘satisfactory’ assurance was given with a total of four priority 3 recommendations listed as enhancements. The Chair thanked S Lindsay for a very thorough report. Assurance mapping would be a piece of work the Chair would liaise with S Harper to complete. C Gartley agreed it was a good report.</p>	

10	INTERNAL AUDIT continued	
	<p><u>Prior Year Recommendations 2023/24</u></p> <p>The report summarised the findings that arose from a review of the progress made by The Commissioner for Survivors of Institutional Childhood Abuse in implementing the recommendations made by internal audit in 2022/23 and 2023/24.</p> <ul style="list-style-type: none"> ➤ 10 of the recommendations have been implemented; and ➤ 2 are being implemented (dependent on outcome of the review) <p><u>Annual Internal Audit Plan 2024/25</u></p> <p>S Lindsay highlighted aspects of the report, highlighting section 6 – summary of assurance work carried out rated as satisfactory. He added that this rating should not be taken for granted. The Chair agreed that the Office had strong systems and processes in place.</p> <p>S Lindsay stated he had been working with the Office since the start and could see the journey the organisation had been on to this point. It was with some sadness that he announced he would be leaving Cavanagh Kelly with Catriona McHugh but advised that Ryan Falls would continue the three areas of work to be continued – data governance; financial management and HR.</p>	
11	EXTERNAL AUDIT	Action
	<ul style="list-style-type: none"> • C Lowe referred to the Report to those Charged with Governance for 2023-24 stating the Office of the Commissioner had addressed Finding 1 – Grant in Aid Breach and addressed the issue. • A planning meeting had taken place prior to the ARAC between NIAO and the Office of the Commissioner and planning was almost complete. This timetable would be presented formally at the next ARAC meeting in June. <p>On target for field work to commence at the end of August. The Chair noted the timetable.</p> <ul style="list-style-type: none"> • ARAC approval required for the Annual Report and Accounts to be submitted to NIAO by 25th August 2025. The Chair noted that this could be facilitated through correspondence outside the ARAC meeting. 	

12	AUDIT RECOMMENDATIONS TRACKER	Action
	<ul style="list-style-type: none"> Tracker reviewed and discussed. Update to be circulated at June meeting. 2 x Advisory Panel and 2 x Governance audits could move to complete. NIAO audit can move to complete once SOPs are completed. 	SH
13	DAO LETTERS	Action
	<ul style="list-style-type: none"> ❖ DAO (DoF) 01/25 – Accounts Directions for 2024-25; ❖ DAO (DoF) 02/25 – Corporate governance in central government departments: Code of good practice NI (2025); ❖ DAO (DoF) 03/25 – Introduction of new Global Internal Audit Standards in the UK Public Sector; • Read and discussed. S Harper to review DAO 02/25. 	SH
14	AOB	Action
	<p><u>Date of next Meetings:</u></p> <ul style="list-style-type: none"> ❖ Wednesday, 11 June 2025 at 2.00 pm (MS Teams) ❖ 15 October 2025 at 11.00am (MS Teams) 	

ARAC ACTIONS

<i>Action Point</i>	<i>Agenda Item</i>	<i>Action</i>	<i>Responsible</i>	<i>Status</i>
1	2 - Commissioner's Update: Advisory Panel	one-page document on the formation and format of the Advisory Panel could be provided to ARAC members	F Ryan / J McComb	Complete
2	12 – Audit Recommendations Tracker	2 x Advisory Panel and 2 x Governance audits could move to complete.	S Harper	Complete
3	13 – DAO Letters	L McCord and S Harper to review DAO 02/25.	S Harper	Complete

Agreed by ARAC Chair D Small

11 June 2025