

# Audit and Risk Assurance Committee

## Minutes

| Meeting Overview                   |                             |
|------------------------------------|-----------------------------|
| Meeting:                           | Location                    |
| Audit and Risk Assurance Committee | Queens Court & via MS Teams |
| Date:                              | Time:                       |
| 13 December 2023                   | 11.00 am                    |

| Attendees         |                                      |
|-------------------|--------------------------------------|
| Name              | Title                                |
| David Small       | ARAC Chair                           |
| Fiona Ryan        | Commissioner                         |
| Craig Gartley     | ARAC Member                          |
| Joy Hadden        | ARAC Member                          |
| Joanne McComb     | Deputy Principal, Corporate Services |
| Lisa McCord       | Accountant (Staff Officer)           |
| David Hall        | Grade 7, HIA/TEO                     |
| Jordan McWilliams | Deputy Principal, HIA/TEO            |
| Andrew Allen      | Auditor, NI Audit Office             |
| Steven Lindsay    | Senior Audit Manager, Cavanagh Kelly |
| Note Taker        | Title                                |
| Ruth Jordan       | PA & Corporate Services              |

| Agenda Item |   |               |
|-------------|---|---------------|
| <b>1</b>    | <b>APOLOGIES</b>  | <b>Action</b> |
|             | The Chair, D Small welcomed everyone and acknowledged the attendance of David Hall who is covering Rosalind Dempsey's role in TEO.  |               |
| <b>2</b>    | <b>COMMISSIONER'S UPDATE</b>  | <b>Action</b> |
|             | <p>The Commissioner welcomed the ARAC to the in-person meeting, advising that it had been a very busy quarter. Key meetings included engagement with political parties where she raised three key issues:</p> <ul style="list-style-type: none"> <li>(1) The need to sustain <u>Services</u> to victims and survivors (lifetime legacy/journey) with the awareness that this is an aging population;</li> <li>(2) <u>Redress Scheme</u> – last year of HIA Redress Scheme;</li> <li>(3) <u>Prevalence Research</u> on child sexual abuse population wide.</li> </ul> <p>There have also been increasing links with new agencies in Britain reaching out to the Office. The Commissioner stated that her Office was planning research for future needs of victims and survivors.</p> <p>The Chair noted the benefits of meeting with politicians in the absence of a sitting government.</p> |               |
| <b>3</b>    | <b>CHAIR'S BUSINESS</b>   | <b>Action</b> |
|             | <p>The Chair advised that there were no conflicts, however, he declared that he had been successful in a recent competition for the Belfast Health &amp; Social Care Trust Board. His appointment to the Board would commence in early 2024. He did not anticipate a conflict.</p> <p>The Fraud and Whistleblowing policies had been circulated to the ARAC. J Hadden asked if these were included in the Staff Induction and it was agreed the Whistleblowing Policy should be added to COSICA's website.</p>  | LMcC          |

| 4 | MINUTES OF PREVIOUS MEETING  | Action |
|---|--|--------|
|   | The minutes of the previous meeting on 20 September 2023 were approved.  |        |
| 5 | MATTERS ARISING  | Action |
|   | <p>The Chair advised that matters arising had been implemented, with one outstanding meeting to be scheduled between the Commissioner and J Hadden with regards to discussing prevalence research.</p> <p><u>Risk Management</u></p> <p>LMcC gave an update following Cavanagh Kelly's internal audit of risk management.</p>  | RJ     |
| 6 | INTERNAL AUDIT   | Action |
|   | <p>S Lindsay, gave an update on the internal audit plan for 2023/24. This included the monitoring of external statutory agencies due to commence in January 2024 and the final audit which will be on the appointment of an Advisory panel.</p> <p>S Lindsay cited the Risk Management Audit Report. It was noted that Risk Management policies were strong but could always be enhanced. There was one priority 2 and five priority 3 recommendations. He advised that these had all been accepted and implemented by management.</p> <p>S Lindsay added that to facilitate the embedding of risk management throughout the organisation, Cavanagh Kelly could offer a training session on risk management and good practice. He also had a template for a risk register which could be shared with the Office.</p> <p>The Chair advised that the Risk Register was working well and that ARAC members had attended ARAC training recently which was very good. He thanked S Lindsay for the offer of training specifically on risk management, which would be welcomed by both COSICA and ARAC.</p> <p>C Gartley acknowledged that quarter 4 would be busy with the final two audits and agreed that the audit report was good.</p> <p>--- S Lindsay left the meeting (11.40am) ----</p> | SL     |

| 7 | BUSINESS PLANNING  | Action |
|---|--|--------|
|   | <p>The Chair referred to the Corporate and Business Plans circulated to the ARAC advising that they were very comprehensive documents. He noted that the documents helped ARAC to better understand the operating environment.</p> <p>J McComb added that both documents had been submitted to TEO to progress to the next stage. The Commissioner advised that both plans were living documents and were reviewed quarterly. She added that the Risk Register was reviewed at every SMT.</p>  |        |
| 8 | RISK REGISTER  | Action |
|   | <p>There were no changes to the Risk Register since the previous meeting. L McCord confirmed that going forward the Risk Register would be tabled twice a year, as per the core work programme.</p>  |        |
| 9 | FINANCE UPDATE   |        |
|   | <p>L McCord referred the finance update paper, noting that any savings from the Grade 7 vacancy would be reallocated to other Resource budget lines.</p> <p>C Gartley enquired if the 2022 Pay Remit had been factored into the Salaries estimates and L McCord confirmed that pay increases had been accrued for.</p> <p>The Chair commended the Office on strong governance but noted the challenges arising from having a key Grade 7 post missing and asked J McWilliams to try and resolve as soon as possible.</p> <p>9.1 <u>TEO Consolidated Accounts</u></p> <p>L McCord advised that she had a meeting with the TEO Consolidation team and there are no concerns regarding the consolidation process.</p> |        |

| 10 | EXTERNAL AUDIT   | Action                       |
|----|--|------------------------------|
|    | <p>A Allen commented that the 2022-23 audit had went well.</p> <p>He confirmed that NIAO would be in touch in the New Year to discuss the 2023-24 Audit Strategy and timetable.</p> <p>A Allen advised that the Audit Strategy would be shared at the next ARAC meeting.</p>   |                              |
| 11 | RISK MANAGEMENT POLICY   | Action                       |
|    | <p>L McCord advised that there were a few amendments made to the Risk Management Policy following the Risk Management audit.</p> <p>L McCord agreed to circulate the policy to the ARAC and confirmed that going forward it would be reviewed annually.</p>  | LMcC                         |
| 12 | AUDIT TRACKER  | Action                       |
|    | <p>The Chair referred to the Audit Tracker noting that all sections were green with the exception of the self-assessment for ARAC members. This will be completed in the New Year .</p> <p>Discussion took place around removing recommendations once complete.</p>  | <p>DS</p> <p>LMcC</p>        |
| 13 | AOB  | Action                       |
|    | <p>The Chair commented on the helpful CEF ARAC training members had recently attended. It was noted that the following training should be rolled out to members.</p> <ul style="list-style-type: none"> <li>• Risk Management;</li> <li>• Trauma-informed.</li> </ul> <p>C Gartley informed those present that the Managing Public Money NI document had recently been amended.</p> <p>A Allen recommended that Dear Accounting Officer (DAO) Letters are added to the agenda moving forward and advised that the annex of the Managing Public Money NI covered the amendments.</p> <p><u>Date of next Meeting:</u> 20 March 2023 at 11.00 am (MS Teams)</p> | <p>SL<br/>JMcC</p> <p>RJ</p> |

| AGENDA ITEM                       | ACTION   | RESPONSIBLE | STATUS   |
|-----------------------------------|--|-------------|----------|
| <b>3. Chair's Business</b>        | Whistleblowing Policy to be added to website     | L McCord    | Complete |
| <b>5. Matters Arising</b>         | Meeting between Commissioner and J Hadden        | R Jordan    | Complete |
| <b>6. Internal Audit</b>          | Risk register template                           | S Lindsay   | Complete |
| <b>11. Risk Management Policy</b> | To be circulated to ARAC                         | R Jordan    | Complete |
| <b>12. Audit Tracker</b>          | ARAC Self-assessment                             | D Small     | Complete |
|                                   | Move completed recommendations to a separate tab | L McCord    | Complete |
| <b>13. AOB</b>                    | <u>Training</u>                                  |             |          |
|                                   | • Risk Management                                | S Lindsay   | Booked   |
|                                   | • Trauma-informed                                | J McComb    | Pending  |
|                                   | DAO Letters added to agenda                      | R Jordan    | Complete |

Agreed by ARAC Chair D Small

20 March 2024