



# Audit and Risk Assurance Committee

## Minutes

Meeting Overview	
<b>Meeting:</b>	<b>Location</b>
Audit and Risk Assurance Committee	MS Teams
<b>Date:</b>	<b>Time:</b>
14 October 2025	11.00am

Attendees	
<b>Name</b>	<b>Title</b>
David Small	ARAC Chair
Fiona Ryan	Commissioner
Craig Gartley	ARAC Member
Joy Hadden	ARAC Member
Joanne McComb	Head of Office, COSICA
Lisa McCord	Accountant, COSICA
David Hall	Grade 7, TEO HIA/Sponsor Branch
Jonathan Cowan	TEO HIA/Sponsor Branch
Elicia Erasmus	Internal Audit Manager, Cooper Perry
Andrew Allen	Audit Manager, NI Audit Office
Apology	
<b>Name</b>	<b>Title</b>
Susie Harper	Head of Corporate Services, COSICA
Note Taker	
Ruth Jordan	PA & Corporate Services

## Agenda Item

1	APOLOGIES	Action
	<ul style="list-style-type: none"> <li>Chair D Small noted S Harper's apology.</li> </ul>	
2	COMMISSIONER'S UPDATE	Action
	<p><u>Work Programme</u></p> <ul style="list-style-type: none"> <li>The Commissioner advised that Quarter 3 commenced as a very busy month. COSICA is enthusiastic about the programme of work that has been devised for the next 18 months.</li> <li>As the Office entered into 2026/27 year, the Commissioner highlighted that staff retention would be an ongoing and potentially increasing challenge in the absence of clarification on scope of the Office.</li> <li>There was a discussion around how to manage the final year and whether that would mean expansion or exit strategy. There were also concerns raised around planning, budget, programming and staff retention.</li> </ul> <p><u>Advisory Panel</u></p> <ul style="list-style-type: none"> <li>The Commissioner advised that her engagement with the Advisory Panel was ongoing with a social gathering scheduled for December. She wanted to officially record her gratitude to the panel members for their time and views on services.</li> </ul> <p><u>Engagement</u></p> <ul style="list-style-type: none"> <li>The Office made a submission on the draft Mother and Baby, Magdalene Laundries and Workhouse legislation. In that submission, the Commissioner stated that she wanted to reflect the intersectional nature of institutional abuse where victims and survivors were abused in potentially multiple institutional settings as well as the key learnings from her Office over the past almost five years.</li> <li>The Commissioner advised her focus remained as per the proposed work programme: <ul style="list-style-type: none"> <li>Strand 1 [Inquiry Legacy] – Memorial/Contributions</li> <li>Strand 2 [HIA (NI) ACT 2019] – Legislative responsibilities</li> <li>Strand 3 [Emerging Issues]</li> </ul> </li> <li>Commissioner invited to attend TEO Committee on 17 November 2025.</li> </ul>	



2	<b>COMMISSIONER'S UPDATE continued</b>	Action
	<ul style="list-style-type: none"><li>• The Chair acknowledged that Year 2 of the extension would be difficult as the organisation would move quickly into another period of uncertainty. He recognised dual challenge of staff retention and governance matters.</li><li>• First Minister/deputy First Minister would be examining the scope of the Office. D Hall advised that discussions were taking place in TEO but decisions would be limited due to the current focus being on the Mother and Baby Inquiry and Legislation. COSICA still had 27 months before decision and implementation were required to be carried out.</li><li>• The Chair and members raised concern that a late decision would be detrimental and affect external audit's assessment of Going Concern in 2026-27 Annual Report and Accounts. A Allen advised that external audit may have to modify the audit opinion; a timeline of the current executive mandate would be beneficial.</li></ul>	
3	<b>CHAIR'S BUSINESS</b>	Action
	<ul style="list-style-type: none"><li>➤ No Conflict of Interests;</li><li>➤ No Fraud reported;</li><li>➤ One item on Register of Gifts &amp; Hospitality – no concern;</li><li>➤ No Whistleblowing complaints.</li><li>➤ Credit Card statement – shared for the first time as good practice. No issue.</li><li>• ARAC Self-Assessment – Complete with two actions to be taken forward – (1) Continue to develop assurance mapping and (2) Commence work on a skills audit.</li><li>• ARAC Annual report – completed and presented to Commissioner as good practice. It provided a summary of activities carried out by the ARAC and meetings attended. The tenure and scope of the Office were raised by ARAC as an issue.</li></ul>	SH
4	<b>MINUTES OF PREVIOUS MEETING</b>	Action
	<ul style="list-style-type: none"><li>• The minutes of the previous meeting on 11 June 2025 were accepted with one minor change.</li></ul>	RJ

5	<b>MATTERS ARISING</b>	Action
	<ul style="list-style-type: none"> <li>3 matters arising - all complete.</li> </ul>	
6	<b>BUSINESS PLANNING</b>	Action
	<ul style="list-style-type: none"> <li>J McComb advised that the draft Business Plan had been updated to March 2026 and sent to TEO for approval prior to the meeting.</li> <li>The Chair referred to duplicate paragraphs in Page 1 and 2 that referenced the Review of COSICA. These paragraphs should be reviewed.</li> </ul>	SH
7	<b>RISK REGISTER</b>	Action
	<p><u>Risk 1: Legislative timeframe on tenure of Office</u></p> <ul style="list-style-type: none"> <li>It was noted that Risk 1 still remained the highest risk and the RAG colour should be reviewed, ie, changed to red. Likelihood rating should also be reviewed and consider moving to higher than 2. This could be reduced once decisions had been made about the future of the Office.</li> <li>Discussion took place about delegated authority to enable the Office to function beyond the end of the Commissioner's term in December 2027. It was noted that legal advice had been sought by COSICA on this matter.</li> </ul> <p><u>Risk 2.1: Advisory Panel and Risk 2.2: Legislative responsibilities and powers</u></p> <ul style="list-style-type: none"> <li>Risks 2.1 and 2.2 had been amalgamated. The matter of potentially extending the Advisory Panel was discussed in the context of the two-year extension since legislation states that the panel is a forum for consultation and discussion with the Commissioner. The Chair suggested putting Advisory Panel back on risk register as a low risk.</li> </ul> <p><u>Assurance Mapping</u></p> <ul style="list-style-type: none"> <li>The Chair thanked S Harper for a good start on the Assurance Mapping. Query raised as to whether the Assurance Mapping was linked clearly enough to the Risk Register and what aspects were covered by whom.</li> </ul>	SH

8	FINANCE UPDATE	Action
	<ul style="list-style-type: none"> <li>• L McCord presented the Finance update for Quarter 2 2025-26. With regard to the licence agreement, COSICA had agreed the same terms, noting the matter was currently with the Departmental Solicitors Office. Any amendment to budget requirements would be reported in the January monitoring round.</li> <li>• Tracking to budget.</li> <li>• <u>Grant in Aid (GIA)</u> – Gained Royal Assent and 100% available since August. Opening budget allocation was £1,031k which increased to £1,033k in the June monitoring round. GIA will be reviewed as part of January monitoring round, to ensure appropriate contingency included to mitigate the risk of a breach at year end.</li> <li>• <u>TEO Consolidated Pack</u> – L McCord to meet with the consolidation team today (14 October). TEO intends to undertake a consolidation process for the six-month period ending 30 September 2025, due on 24 October 2025.</li> <li>• <u>Pay Remit</u> – L McCord requested meeting with Governance branch for this week to resolve any outstanding queries. C Gartley noted there will be an impact on cash when the 2024 and 2025 pay remits are processed.</li> </ul>	
9	INTERNAL AUDIT	Action
	<p>E Erasmus advised that the Internal Audit of GDPR and Information Security had been completed in August and three recommendations had been received and accepted by management.</p> <p>The Chair stated it was a satisfactory report that the ARAC could take assurance from.</p> <p>L McCord advised that the Privacy Notice had been updated and she had been liaising with Links to get a report for evidence of cyber security training, rather than depending on a manual spreadsheet.</p> <p>E Erasmus stated that Cavanagh Kelly merged in August and would be known as Cooper Perry moving forward.</p>	

10	EXTERNAL AUDIT	Action
	<ul style="list-style-type: none"> <li>• A Allen commented on a positive Draft Report To Those Charged With Governance (RTTCWG) and thanked the Commissioner and COSICA team for a smooth audit.</li> <li>• Draft RTTCWG found no financial statement adjustments were required; no uncorrected misstatements were identified; irregular expenditure was not identified; No modification to the C&amp;AG's report was required.</li> <li>• There was an audit review on internal controls; accounting system and procedures. No audit recommendations.</li> <li>• No additional significant risks were identified.</li> </ul> <p>The Chair commented on a very satisfactory report and thanked NIAO and the COSICA finance team for their work.</p>	
11	AUDIT RECOMMENDATIONS TRACKER	Action
	<ul style="list-style-type: none"> <li>• L McCord noted the assurance mapping recommendation was ongoing.</li> <li>• The privacy notice had been updated, and this could be removed from the tracker.</li> <li>• As noted previously, L McCord working with Links on training reporting.</li> <li>• L McCord was not aware of an update on the Information Asset Register and would follow up with S Harper.</li> </ul>	SH
12	DAO LETTERS	Action
	<ul style="list-style-type: none"> <li>• DAO 04/25 and DAO 05/25 letters were reviewed.</li> <li>• L McCord referred to Annex 2 in DAO 05/25 in relation to areas requiring DoF approval that impact COSICA, ie, Leases and Pay Remit. Clarification on leases required because we are contracting with DoF.</li> <li>• DAO 04/25 highlights changes to the Orange Book, suggested S Harper reviews the changes and updates the Risk Management Policy if necessary.</li> </ul>	LM SH
13	AOB	Action
	<p><u>Date of next Meeting:</u></p> <p>❖ Tuesday, 16 December 2025 at 11.00am (MS Teams).</p>	

### ARAC ACTIONS

<b>Action Point</b>	<b>Agenda Item</b>	<b>Action</b>	<b>Responsible</b>	<b>Status</b>
1	3 – Chair's Business	Commence work on skills audit.	S Harper	Complete
2	4 – Minutes of Previous Meeting	Minutes amended .	R Jordan	Complete
3	6 – Business Planning	Duplication of paragraphs on Review reviewed.	S Harper	Complete
4	7 – Risk Register	Assurance Mapping document – review	S Harper	Complete
5	11 – Audit Recommendations Tracker	Mark privacy notice recommendation as complete.	S Harper	Complete
6	12 – DAO Letters	Clarification on DoF approval requirement on Queen's Court licence agreement.	L McCord	Complete
	12 – DAO Letters	Review changes to Orange Book and update RMP if necessary.	S Harper	Complete

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Agreed by ARAC Chair D Small

9 December 2025