

Audit and Risk Assurance Committee

Minutes

Meeting Overview

Meeting:	Location
Audit and Risk Assurance Committee	MS Teams
Date:	Time:
9 June 2026	11.00 am

Attendees

Name	Title
David Small	ARAC Chair
Fiona Ryan	Commissioner
Craig Gartley	ARAC Member
Joy Hadden	ARAC Member
Joanne McComb	Grade 7/Head of Office, COSICA
Elaine Marley	Head of Corporate Services, COSICA
Denise Morgan	Head of Policy, Research and Engagement, COSICA
Gareth Kelly	Grade 5, TEO HIA/Sponsor Branch
Karen Wilson	Grade 7, TEO HIA/Sponsor Branch
Martin Larkin	TEO HIA/Sponsor Branch
Steven Lindsay	Internal Audit Manager, McHugh Lindsay
Andrew Allen	Audit Manager, NI Audit Office
Note Taker	Title
Ruth Jordan	PA and Corporate Services Support Officer

Agenda Item

1	APOLOGIES
	No apologies.

Agenda Item

2	COMMISSIONER'S UPDATE	Action
	The Commissioner thanked everyone for attending, advising that the last quarter had been characterised by engagement, headed up by colleague Denise Morgan, Head of Engagement. <u>Stakeholder Engagement</u> • Significant engagement activity was undertaken during the quarter including meetings with the Minister of Health, Mike Nesbitt and Mental Health Champion Siobhan O'Neill. • Survivor groups and individuals, including Survivors Together. • COSICA Advisory Panel including social gathering on 2 June. • Wave Trauma Centre representatives. • Commissioner attended the NOTA conference in Newcastle in May which was focused on preventing and responding to sexual abuse and sexual violence. <u>Mental Health and Survivor Support</u> • Consultation findings reaffirmed significant and chronic mental health challenges experienced by victims and survivors of Historical Institutional Childhood Abuse (HIA). • The Commissioner highlighted the need for: ➢ Lifelong services for survivors. ➢ Cross-departmental and whole-government responses. ➢ Reduction of re-traumatisation caused by repeated disclosure of experiences to multiple professionals. <u>Advisory Panel</u> • The Commissioner stated that engagement with the Advisory Panel was grounded in lived experience and proved highly rewarding. • Advisory Panel established using trauma-informed and expert-led processes. • A structured work programme has been developed based on consultation findings. • Panel discussions focused on: ➢ Experiences of current services. ➢ Service gaps. ➢ Future priorities. Trust and respect identified as fundamental to the successful engagement with victims and survivors.	

2	COMMISSIONER'S UPDATE (continued)	Action
	<u>Research and Prevalence Work</u> - Working paper on prevalence nearing completion and ready for circulation. <u>Regional Trauma Network (RTN)</u> - The Commissioner advised that, from COSICA's perspective, there appeared to be a hierarchy of victims, eg, Troubles victims can access RTN but HIA child abuse victims cannot. Victims of troubles and HIA child abuse can access more pathways. - The Minister for Health indicated his willingness to consider piloting the RTN model for survivors of Historical Institutional Child Abuse. - The Commissioner advised that the Mental Health Champion had referenced COSICA's consultation findings within her report. <u>Future Work</u> - During the next quarter, COSICA will build on progress to date. While engagement is expected to slow over the summer period, this will provide an opportunity to plan for the rollout of the modular papers. - COSICA will carry out further research into emerging themes including transgenerational trauma. <u>Discussion on Prevalence Paper</u> - Discussion took place on the potential value of prevalence data in informing wider policy and service planning. - Paper intended to support improved understanding, prevention approaches and policy development. - The Chair asked what the next steps would be and how the prevalence paper could be used. The Commissioner highlighted the following: ➤ Existing data gaps as referenced in the Gillen Report. ➤ Intersectionality of child abuse by survivors across multiple settings. ➤ Evidence that 1 in 5 individuals contacting the office falls outside her current remit. - The Paper aimed to address significant data gaps relating to child abuse and child sexual abuse in Northern Ireland. - Intended recipients include: ➤ First Minister and deputy First Minister. ➤ TEO Committee. ➤ Relevant Commissioners.	DM

2	COMMISSIONER'S UPDATE (continued)	Action
	• The Commissioner emphasised that the paper was intended to highlight the issue and identify any gaps with the aim of stimulating discussion and supporting further evidence gathering rather than presenting definitive findings. • The Chair asked whether the paper would extend to issues beyond the remit and boundaries of COSICA. • The Commissioner replied that, under the terms of the legislation, she was entitled to undertake research and highlight gaps in the system where these are being raised by victims and survivors, even if they fall outside her formal remit.	
3	CHAIR'S BUSINESS	Action
	• No Conflict of Interests were reported. • No Fraud reported. • Register of Gifts & Hospitality shared – no issues or concerns. • No Whistleblowing complaints. • Credit Card statement circulated – no issues or concerns. The Chair suggested amending the items of expenditure, eg, providing additional detail of spend. • The ARAC Annual Report to be completed during June and presented by the Chair to the Commissioner. • The Annual Audit Report and Assurance were provided in June 2025. J McComb will follow up with Cooper Parry, whose audit contract ended in December 2025. She added that the report could be caveated to explain the gap, noting that the contract term concluded in December 2025.	RJ JMcC
4	MINUTES OF PREVIOUS MEETING	Action
	• The minutes of the previous meeting on 23 March 2026 were accepted.	
	MATTERS ARISING	Action
	The Chair read matters arising, noting that 2 were complete and 2 ongoing: ➤ <u>Clarity on Future of Office</u> - G Kelly advised that he and J McComb would meet on 16 June to discuss office-related details. The Chair thanked G Kelly and noted this as a key organisational risk going forward. ➤ <u>Update on Department of Finance Bill</u> – It was noted that the Finance Provisions Bill was scheduled for final consideration on 15 June, with Royal Assent expected later in the year followed by a commencement order. An urgent submission was being issued to secure a rolling six-month contract to allow continuation of the Commissioner's role until the Bill is formally enacted.	

6	BUSINESS PLANNING	Action
	• J McComb advised that Draft Business Plan had been submitted and comments received back from TEO. • Revisions underway, particularly regarding KPIs. • Updated version to be circulated to ARAC. • Full progress update scheduled for September meeting. <u>Annual Report and Accounts (ARA)</u> • E Marley advised that the Annual Report and Accounts was currently in draft. • Deadline for submission to the NI Audit Office: 3 July 2026, earlier than last year (11 August). • Draft expected to be circulated to ARAC members for review the following week. • No significant concerns identified.	JMcC EM
7	RISK REGISTER	Action
	<i>Risk 1: Continuity and Sustainability of Office</i> - The Chair agreed that uncertainty regarding the future of the office remained the highest organisational risk. J Hadden and C Gartley agreed this remained a key ongoing risk with no reduction. The current residual risk rating considered appropriate and unchanged. <i>Risk 2: Failure to adequately represent the interests of victims and survivors</i> - It was noted that Risk 1 impacted many other risks. <i>Risk 3: Advisory Panel</i> - As per the Commissioner's update, the Advisory Panel was functioning well and remained low risk. <i>Risk 4: Lack of socio-economic, psychological, geo-spatial, and attitudinal research</i> - It was noted that this area was being addressed appropriately. <i>Risk 5: Emerging issues in the public, societal and political arenas</i> - COSICA addressing issues relating to intersectionality, with wider relevant issues being identified and highlighted. <i>Risk 6: Inappropriate or unauthorised release of information/loss of IT equipment due to lack of awareness in handling and storing sensitive data</i> - The Chair commented that this risk was being well managed but was linked to staff retention and organisational uncertainty. C Gartley agreed that the first risk underpinned and linked to all others, referring in particular to Risk 6 and the recommendation from last August. He highlighted the need to strengthen how information was managed, including ensuring clear practices were in place to identify asset ownership.	

8	FINANCE UPDATE	Action
	• E Marley presented the Q1 2026–27 Finance update, noting a busy period and adding that the Annual Report and Accounts were close to submission. • 2025/26 year-end position delivered within budget. • Underspend primarily linked to staffing vacancies and turnover. • Indicative budget for 2026/27 received for the current year. • 2026/27 budget remains in draft, SMT to meet to agree final version aligning with COSICA objectives. • EM confirmed the 2025/26 Consolidated Accounts were finalised and submitted for audit on 29th May, with no outstanding issues, which the Chair welcomed. C Gartley queried: ➤ The impact of staff turnover on budget forecasting. ➤ Potential reallocation of resources where appropriate. ➤ Need for realistic salary forecasting.	
9	INTERNAL AUDIT	Action
	The Chair noted that the extensive detail in the Audit reports was very helpful in understanding the work undertaken and how it was delivered. S Lindsay commented that, given his COSICA background, he had reviewed the statutory function audit using historic information. <u>Delivery of Statutory Functions</u> Assurance Rating: Satisfactory <i>Key findings:</i> • Risk 1: The Commissioner continued to fulfil statutory responsibilities effectively. • Risk 2: Advisory Panel arrangements are operating well. • Risk 3: Strong evidence of commitment to victims and survivors. • Risk 4: Actively exercised its statutory power relating to research, information gathering and publication. ➤ Two low priority recommendations were made and accepted. S Lindsay reiterated the importance of relationships and trust with victims and survivors in supporting a trauma-informed approach to establishing the advisory panel and encouraging positive member engagement.	

9	INTERNAL AUDIT (continued)	Action
	<u>Organisational Sustainability Audit</u> C McHugh highlighted 4 key risks identified in the audit, noting that while COSICA was taking all reasonable steps within its control, 3 of the 4 risks related to external factors beyond its control. COSICA was currently operating effectively and continued to support victims as expected, with strong commitment from staff across the organisation. Assurance Rating: Satisfactory <i>Key findings:</i> • COSICA has implemented proportionate controls to manage sustainability risks. • Significant external uncertainty remains outside management control. • Staff commitment is maintaining service delivery. • Continued uncertainty increases workforce and continuity risks. ➤ One low priority recommendation and one observation point was made, both of which were accepted. The Chair welcomed both reports, noting the positive reflection on staff commitment and organisational performance despite ongoing uncertainty. J Hadden queried how long the uncertainty could continue for staff, victims and survivors.	
10	EXTERNAL AUDIT	Action
	• A Allen advised that the NI Audit Office expected receipt of the Annual Report and Accounts on 3 July and would start work on 6 July. • Audit work scheduled during July. • Report to Those Charged with Governance expected by mid-August. • Findings anticipated to be presented at the September ARAC meeting.	
11	AUDIT RECOMMENDATIONS TRACKER	Action
	• Assurance Mapping recommendation to be marked complete. • Human Resources recommendation to be marked complete. • GDPR recommendation remains ongoing and deferred to summer period. • New internal audit recommendations to be added to tracker.	EM
12	DAO LETTERS	Action
	ARAC noted: • FD (DoF) 02/26: Employers' Liability Insurance guidance. • FD (DoF) 03/26: Remuneration Report guidance. • FD (DoF) 04/26: Arrangements for laying and publishing accounts. No issues raised.	

13	AOB	Action
	The Chair acknowledged ongoing uncertainty regarding the future of COSICA and its impact on staff and thanked G Kelly for attending the meeting. The Chair also noted the willingness to support ongoing engagement with TEO where appropriate. <u>Date of next Meeting:</u> ❖ Tuesday, 8 September 2026 at 11.00 am (MS Teams).	

ARAC ACTIONS

Action Point	Agenda Item	Action	Responsible	Status
1	2 – Commissioner's Update	Finalise and circulate the prevalence working paper to ARAC.	F Ryan / D Morgan	Complete
2	3 – Chair's Business	Prepare and issue ARAC Annual Report to the Commissioner following receipt of relevant audit assurance information.	D Small	Complete
3	6 – Business Planning	Revise and resubmit Business Plan with updated KPIs.	J McComb	Ongoing
4	8 – Finance Update	Circulate draft Annual Report and Accounts to ARAC members for review and comment.	E Marley	Complete
5	9 – Internal Audit	Follow up on the Internal Audit annual assurance reporting arrangements following the change in audit provider and confirm position with ARAC Chair.	J McComb	Complete Verbal update at meeting
6	11 – Audit Recommendations Tracker	Update audit recommendation tracker.	E Marley	Complete

Agreed by ARAC Chair D Small

8 September 2026