



THE COMMISSIONER FOR SURVIVORS
OF INSTITUTIONAL CHILDHOOD ABUSE

The Commissioner for Survivors of Institutional Childhood Abuse

Annual Report and Accounts

December 2020 - March 2021

**Laid before the Northern Ireland Assembly under the Historical
Institutional Abuse (Northern Ireland) Act 2019 by The Executive
Office on 25th March 2022**

**THE COMMISSIONER FOR SURVIVORS OF INSTITUTIONAL CHILDHOOD ABUSE
FOUR MONTH PERIOD ENDED 31 MARCH 2021**

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A) Performance Report

Commissioner's Foreword



Victims and Survivors of institutional childhood abuse endured pain, suffering and trauma at the most vulnerable time of their lives – the time when they most needed love, care and protection. A time when they were children.

It has been a long hard road for victims and survivors. Many have seen fellow survivors, friends and family, pass on this journey for justice and acknowledgement.

Many others continue to live with the trauma of their childhood experiences.

I feel honoured and privileged to have been appointed Commissioner for Survivors of Institutional Childhood Abuse (COSICA). I am acutely aware of the responsibilities of the role. My vision for the Office of Commissioner for Survivors of Institutional Childhood Abuse is one where we work to promote the interests of Victims and Survivors, not just through those measures set out in law to address the wrongs of the past, but also those that address the needs of Victims and Survivors now and in the future.

The Office of the Commissioner is working on its strategy to identify, prioritise and develop the work that the organisation will undertake to represent the interests of Victims and Survivors of historical institutional childhood abuse in accordance with our statutory obligations under the Historical Institutional Abuse Act 2019.

A handwritten signature in black ink, appearing to read 'Fiona Ryan'. The signature is stylized and written in a cursive script.

Fiona Ryan
Accounting Officer
Date: 24 March 2022

Overview

The purpose of this overview is to provide a description of the Office of the Commissioner for Survivors of Childhood Institutional Abuse (COSICA), its purpose, the key risks to the achievement of its objectives and how COSICA has performed during the four month period ended 31 March 2021.

The Purpose and Activities of Commissioner for Survivors of Institutional Childhood Abuse

The Office of the Commissioner for Survivors of Childhood Institutional Abuse (COSICA) was established on 14 December 2020, in accordance with the recommendations made in the Historical Institutional Abuse Inquiry Report published in January 2017, and under the terms of the Historical Institutional Abuse (Northern Ireland) Act 2019 (HIA NI Act 2019). COSICA is a Non-Departmental Public Body of The Executive Office (TEO).

Under the HIA NI Act 2019 the principal aim of COSICA is to represent the interests of Victims and Survivors of historical institutional childhood abuse, defined as any person who suffered abuse while a child and while resident in an institution between 1922 and 1995.

COSICA's additional statutory functions and duties in relation to Victims and Survivors of historical institutional childhood abuse include: advising on matters concerning the interests of Victims and Survivors; establishing an advisory panel of Victims and Survivors; encouraging the provision and coordination of services and where appropriate identifying gaps; monitoring specialist facilities for Victims and Survivors; monitoring and publicising the Redress Board.

In furtherance of these functions the HIA NI Act 2019 provides COSICA with a number of statutory powers:

- Powers to undertake or commission research into matters concerning the interests of Victims and Survivors;
- Powers to compile information concerning the interests of Victims and Survivors;
- Powers to provide advice or information on matters concerning the interests of Victims and Survivors;
- Powers to publish anything concerning the interests of Victims and Survivors;
- Powers to make representations or recommendations to any person concerning the interests of Victims and Survivors.

THE COMMISSIONER

The Commissioner is appointed for an initial five year period, which may be extended subject to negotiation with the appointee. Fiona Ryan was appointed to the role of Commissioner for Survivors of Institutional Childhood Abuse by then First Minister Arlene Foster and Deputy First Minister Michelle O'Neill and took up the post on 14 December 2020.

COSICA is a Corporation Sole and the Commissioner fulfils the role of the Board to COSICA.

On 20 January 2017, the Report of the Historical Institutional Abuse Inquiry was published outlining the key findings and recommendations of the inquiry. The inquiry found systemic failings by institutions or the state in their duties towards those children in their care between the years of 1922-1995. One of the recommendations contained in the report was the appointment of a statutory Commissioner for Survivors of Institutional Childhood Abuse.

COSICA was established under the auspices of the Historical Institutional Abuse (Northern Ireland) Act 2019, which received Royal Assent on 5 November 2019. COSICA exists primarily to fulfil the organisation's statutory duties, acting as the primary voice for Victims and Survivors of historical institutional childhood abuse within the wider strategic context of the implementation of the Inquiry's recommendations.

The implementation of these recommendations falls under the draft Programme for Government Framework 2016-2021 Outcome 8: "We care for others and we help those in need".

It also aligns with the objective 2.11 in the TEO Business Plan 1/20 which states that the Department will "Continue with HIA implementation work to establish the structures necessary to pay compensation and advocacy and support for Victims and Survivors".

Mission

COSICA's role is to represent the interests of Victims and Survivors of historical institutional childhood abuse in accordance with the Historical Institutional Abuse (Northern Ireland) Act 2019. The Commissioner will work to empower Victims and Survivors to exercise their rights.

Values

All of COSICA's work, both our longer term strategic focus and day to day operations are informed by our key values; that we are:

Victim and Survivor Focused

Having a systemic and operational focus on the needs, interests and concerns of Victims and Survivors, ensuring we engage with survivors in a compassionate, sensitive and non-judgmental manner, and that these needs, interests and concerns inform ongoing work.

Rights Based

Encouraging and supporting Victims and Survivors to exercise and fulfil their rights and encourage organisations and service providers to meet their obligations in respect of these rights.

Trauma-Aware

The Office of the Commissioner does not provide health and social care services to Victims and Survivors of Institutional Childhood abuse. We work to ensure that staff are aware of the impact of trauma, sensitive in their engagement with Victims and Survivors and responsive to the needs and concerns being expressed.

WHAT DO WE HOPE TO ACHIEVE?

The Office of the Commissioner for Survivors of Institutional Childhood Abuse was established in December 2020, and the overarching outcome we hope to achieve in undertaking the tasks and actions outlined below is to build our organisational capacity, recruit staff to vacant roles to enable us to fulfil our statutory duties, and exercise our statutory powers, in a manner that reflects the interests and concerns of Victims and Survivors, and in parallel enables us to fulfil our corporate governance and accountability obligations.

This work will be undertaken in accordance with the following six themes:

- 1 Establish Office of the Commissioner
- 2 Advocacy and Engagement
- 3 Policy and Research
- 4 Monitoring
- 5 Encouraging provision of services
- 6 Partnering to deliver on HIA relevant initiatives

Principal Risks and Uncertainties

Risk is managed proactively by COSICA through a systematic process of identification and mitigation, and elimination, where possible. Relevant internal control considerations, including any issues of risk are taken into account with regard to the achievement of COSICA's aims and objectives, and where necessary are brought to the attention of The Executive Office (TEO).

The key risks identified as a start-up organisation include, challenges to recruitment and appointment of key staff and the development of an information management infrastructure. The inability to recruit and appoint key staff could result in delays in fully establishing and developing the Office of the Commissioner.

The lack of appropriate financial resourcing of COSICA and/or recruitment and retention of appropriately qualified staff leading to an inability to carry out the work programme, which may lead to the failure to represent the interests of Victims and Survivors.

The lack of effective governance infrastructure to provide adequate accountability could result in suboptimal performance and non-compliance with statutory responsibilities. As a corporation sole, the risk to the organisation is substantive due to the Commissioner being both the Accounting Officer and the Information Asset Owner.

Going Concern

In accordance with the Government Financial Reporting Manual, the financial statements of COSICA in respect of the four month period to 31 March 2021 are prepared on a going concern basis. The going concern basis is set out in Note 1.2 to the Accounts.

Performance Overview

(The Commissioner was supported by three members of staff during the four month period).

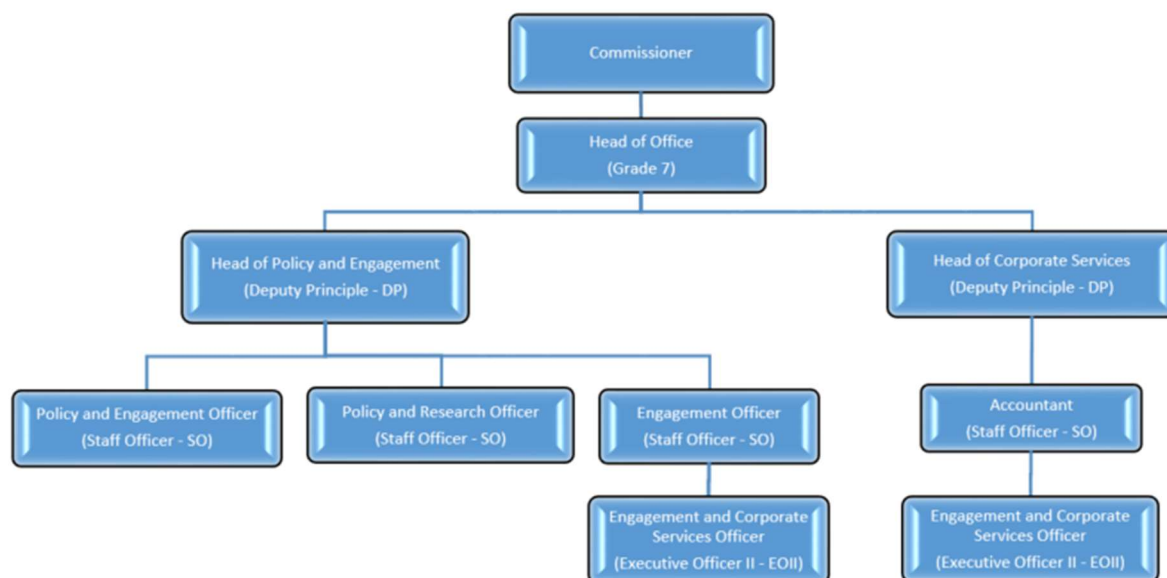
Activity in COSICA's initial 4 months primarily focused on the establishment of the office, through recruitment of staff and developing its work programme with an emphasis on:

- Engagement with survivor group representatives and individual survivors
- Engagement with key service providers both general and specialist
- Engagement with the President and Secretary of the Redress Board
- Engagement with political stakeholders include the Committee for the Executive Office
- Providing general information and advice to survivors particularly in relation to applying for Redress
- Establishing systems and processes

Like many organisations, COSICA was impacted by the Covid-19 pandemic. The Office adapted to working from home, in line with government restrictions. This had a significant impact on how we engaged with Victims and Survivors and Survivor groups. We were able to continue engagements with key stakeholders through digital mediums, moving away from in person meetings.

Organisational Structure

The intended staffing structure for COSICA is outlined below. During the period the office focused on recruitment, to support this structure. During the period, the Commissioner, 1 DP, 1 SO and 1 EO2/personal secretary were in post and there were 6 vacancies.



Performance Analysis

The purpose of this section of the report is to provide a detailed view of COSICA's performance during the period.

As the Office was established in December, the governance arrangements were still under development at period end. Please refer to the Governance Statement for more detail. The development of office procedures and systems was taken forward in this period and draft internal policies planned and progressed.

During the period, COSICA was financed by its sponsor branch, TEO. COSICA did not have its own bank account and therefore all payments were made by TEO on COSICA's behalf. TEO invoiced COSICA for all costs incurred during this period in July 2021. A separate bank account was set up in May 2021 and is managed by the Cash Management team in AccountNI.

The budget allocation for 2020-21 was £163k, total accrued expenditure for the period was £116k. As mentioned in the Performance Overview, the Office was significantly understaffed throughout the period. Salaries accounted for 77% of total expenditure.

In this initial period the COSICA Office handled **190** queries. Calls and emails to the office range from straightforward, information based or quick intervention queries that may be concluded relatively quickly, to more complex issues which can entail additional correspondence and research in order to reach a conclusion. These calls and emails may involve a time period of several hours in total.

An initial web presence was established, as an initial source of information for Victims and Survivors.

Looking forward to 2021-22 the budget allocation increases to £786k. The increase is to accommodate the full year, compared to the partial period in 2020-21. It will also allow the Office to work towards its operational goals and to fulfil its statutory requirements. The focus in 2021-22 will be recruitment of staff. Other priorities will include appointing an Audit and Risk Assurance Committee and Internal Auditors.

The Office of the Commissioner will continue to engage with Victims and Survivors, service providers and relevant stakeholders.

Anti-corruption and anti-bribery matters

There were no allegations of corruption or bribery raised during 2020-21. COSICA is implementing its whistleblowing, anti-corruption and anti-bribery arrangements, in accordance with TEO and other Arm's Length Bodies (ALBs) policies.

Sustainability Report

The Commissioner is committed to ensuring that sustainable development becomes an integral part of our business, in line with Northern Irish Civil Service policy and guidelines in conjunction with property services. The office space used by COSICA is part of the Department of Finance Properties Division's Office Estate. Sustainability initiatives are included in the DoF Office Estate Energy Efficiency/Carbon reduction Plan FY20/21-FY22/23.

Sustainability measures will include:

- Waste management – reduction, recycling and re-use;
- Sustainable drainage systems; and
- Reducing our contribution to climate change in terms of energy consumption and related CO2 emissions.

A handwritten signature in black ink, appearing to read 'Fiona Ryan', enclosed within a large, loopy oval shape.

Fiona Ryan
Accounting Officer
Date: 24 March 2022

B) Accountability Report

Corporate Governance Report

The purpose of the corporate governance report is to explain the composition and organisation of COSICA's governance structures and how they support the achievement of COSICA's objectives.

ACCOUNTING OFFICER'S REPORT

The Commissioner, as Corporation Sole presents the Corporate Governance Report and the Financial Statements for the four month period ended 31 March 2021.

The Commissioner supports the delivery of effective corporate governance and operates within best practice guidelines set out in the 'Corporate Governance Code of Good Practice (NI) issued under DAO (DFP) 06/13 in April 2013'. As Corporation Sole, the Commissioner takes an objective long-term view of the business of the organisation, leading its strategic planning process in recruiting and supporting the Head of Office in meeting their corporate governance responsibilities. When fully staffed The Corporation Sole will be supported by the Senior Management Team (SMT), comprising: a Grade 7 Secretary to the Commissioner; Head of Policy and Engagement (Deputy Principle Officer) and Head of Corporate Services (Deputy Principle Officer). The Commissioner is designated as COSICA Accounting Officer by the departmental Accounting Officer.

A further important aspect of COSICA's governance framework is its Audit and Risk Assurance Committee. Although not in place at period end, it is to be established in line with the extant Audit and Risk Assurance Committee Handbook (NI). The process of recruitment of the Audit and Risk Assurance Committee commenced post period end.

The Audit and Risk Assurance Committee's purpose/role is to support the Commissioner on governance issues.

In line with the handbook the Audit and Risk Assurance Committees will focus on:

- assurance arrangements over governance; financial reporting; annual reports and accounts, including the Governance Statement; and
- ensuring there is an adequate and effective risk management and assurance framework in place.

COSICA and TEO have agreed arrangements in respect of Audit and Risk Assurance Committees which include:

- attendance by departmental representatives in an observer capacity at COSICA's Audit and Risk Assurance Committee meetings;
- Access to COSICA's Audit and Risk Assurance Committee papers and minutes;
- Any input required from COSICA's Audit and Risk Assurance Committee to the departmental Audit and Risk Assurance Committee.

Full compliance with the Audit and Risk Assurance Committee Handbook (NI) is an essential requirement. In the event of significant non-compliance with the handbook's five good practice principles (or other non-compliance) discussion will be required with the Department and a full explanation provided in the annual Governance Statement.

The extant Audit and Risk Assurance Committee Handbook (NI) is available on the Department of Finance (DoF) website.

Register of Interests

The Commissioner has not declared any position outside COSICA which may have conflicted with management responsibilities.

Personal Data Related Incidents

There were no incidences of loss of information assets or personal data during 2020-21 which were required to be reported to the Information Commissioner's Office (ICO). Going forward the Commissioner's office will register with the ICO and formalise a Data Protection Policy, Data Protection Impact Assessment and recruiting a Head of Corporate Services who will undertake a Certified Data Protection course so as to be the organisation's Data Protection Officer.

Political Donations and Expenditure

COSICA did not make any political donations during the period.

Events after the Reporting Period

There were no material events after the reporting period to disclose as defined by IAS 10.

Auditors

The financial statements are audited by the Comptroller and Auditor General for Northern Ireland (C&AG) in accordance with the Historical Institutional Abuse (Northern Ireland) Act 2019. The Comptroller and Auditor General is the external auditor of COSICA, he is head of the Northern Ireland Audit Office (NIAO). He and his staff are wholly independent of COSICA and he reports his findings to the NI Assembly. There were no payments made to the Northern Ireland Audit Office (NIAO) during the period in respect of non-audit work.

Statement of Accounting Officer's Responsibilities

Under the Historical Institutional Abuse (Northern Ireland) Act 2019, TEO (with the consent of Department of Finance (DoF)) has directed COSICA to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of COSICA and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

- observe the Accounts Direction issued by TEO with the approval of DoF, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the accounts;
- prepare the accounts on a going concern basis; and
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Accounting Officer of TEO has designated the Commissioner as the Accounting Officer of COSICA. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding COSICA's assets, are set out in Managing Public Money published by the HM Treasury.

As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the NIAO are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

Corporate Governance Statement

Governance Framework

COSICA is a Corporation Sole headed by the Commissioner. The Commissioner is also the Accounting Officer for the organisation.

The Commissioner is committed to operating in a responsible manner and the governance framework forms an integral part of this approach in order to safeguard public funds.

At period end COSICA continued to work on establishing a Corporate Governance Framework and proportionate internal control and risk management arrangements.

COSICA is required to follow the principles, rules, guidance and advice in Managing Public Money Northern Ireland.

TEO Oversight Arrangements

Within TEO, the Historical Institutional Abuse (HIA) Implementation Branch is the sponsoring unit for COSICA. The HIA Implementation Branch, in consultation as necessary with TEO's Accounting Officer, is the primary source of advice to Ministers on the discharge of their responsibilities in respect of COSICA, and the primary point of contact for COSICA in engaging with the Department. The Implementation Branch carries out its duties under the direction of senior officer who has as one of their primary responsibilities the duty of overseeing the activities of COSICA.

COSICA is a legal entity in its own right, employing its own staff and operating at arm's-length from TEO. As a legal entity it must comply with all associated legislation including legislation relating to its employer status.

In order to discharge its duties on behalf of the sponsor TEO, the HIA Implementation Branch administers the following oversight controls:

- Quarterly Assurance Statements;
- Monthly Financial Monitoring Reports (in a standard format); and
- Quarterly Accountability and Liaison Meetings (attended by the Commissioner and senior staff).

The Quarterly Assurance Statement, prepared by senior staff and signed by the Commissioner, provides information and assurance in all areas of business planning and corporate and financial governance.

During the reporting period on the request of the Department, the following documents have been submitted:

- Quarterly Assurance Statements; and
- Monthly Resource Consumption returns.

As Commissioner I attended the Quarter 4, Quarterly Accountability Meeting with senior staff from the Department. COSICA has operated a 'no surprises' policy in respect of ensuring that officials in the Department are aware of all material events, transactions and other issues that could be considered contentious or attract public comment, whether positive or negative.

Conclusion

As Accounting Officer, I have responsibility for reviewing the effectiveness of the Governance framework and its implementation within COSICA. COSICA is a new organisation and was still in its start-up phase at 31 March 2021. Recruitment challenges associated with reaching appropriate staffing levels, have been an ongoing identified risk for the organisation. At 31 March 2021, the organisation did not have the assurance of Internal Audit, prior year External Audit or an Audit and Risk Assurance Committee. As a Corporation Sole with Accounting Officer responsibilities, these are risks to the organisation. In mitigation I will continue to engage and comply with HIA Implementation Branch governance and accountability framework. I will prioritise recruitment within the organisation to mitigate against overall capacity issues and the risk to programme and governance of the organisation.

My governance priorities going forward in 2021-22 are:

- develop an appropriate governance framework
- recruit the appropriate senior staff
- appoint Internal Auditors with a view to contributing to the development of an effective internal control framework with the appropriate policies and procedures in place
- advertise for and appoint suitable candidates to the COSICA Audit and Risk Assurance Committee setting out a reporting schedule for that committee

Remuneration and Staff Report

a) Remuneration Report

The remuneration and staff report sets out the Office of the Commissioner’s remuneration policy for staff, reports on how the policy has been implemented and sets out the amounts awarded to senior management.

Staffing of the office was predicated in its planning and establishment on secondment from the Northern Ireland Civil Service.

The Office of the Commissioner was established on 14 December 2020 with a Commissioner, a DP, SO and EO2/personal secretary in place and a projected staff complement of 10. See the organisational structure presented in the Performance Overview.

Salary and Pension Entitlements (Audited Information)

The following sections provide details of the remuneration and defined pension benefit interest of the Commissioner:

Name	Salary (£'000)	Bonus payments (£'000)	Benefits in Kind (to nearest £100)	Pension benefits (to nearest £1,000)	Total (to nearest £1,000)
	2020-21	2020-21	2020-21	2020-21	2020-21
Fiona Ryan	70-75	-	-	8	80-85

**The value of pension benefits accrued during the period is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation and any increase or decrease due to a transfer of pension rights.*

Salary

‘Salary’ includes gross salary; overtime; reserved rights to London weighting or London allowances; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation and any severance or ex gratia payments.

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs (HMRC) as a taxable emolument. There were no benefits in kind provided in the period.

Fair Pay Disclosure (Audited Information)

The table below has been included to show the annualised median remuneration and ratios of the staff of COSICA.

Fair Pay Review Disclosure	2020-21
Band of Highest Paid Director Total Remuneration (to the nearest £1,000)*	70-75
Range of Staff Remuneration (to the nearest £1,000)*	25-75
Median Total Remuneration*	£31,895
Ratio	2.33

**Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions.*

Median Remuneration

COSICA is required to disclose the relationship between the remuneration of the highest paid director in their organisation and the median remuneration of the Corporation's workforce.

The banded FTE remuneration of the highest paid director in COSICA in the four month period 2020-21 was £70k-£75k. This was 2.33 times the median remuneration of the workforce, which was £31,895.

In 2020-21, Nil employees received remuneration in excess of the highest paid director. Remuneration ranged from £26k to £74k.

Pension Benefits (Audited Information)

Name	Accrued pension at pension age as at 31/03/2021	Real Increase in pension and related lump sum at pension age	CETV at 31/03/2021	CETV at 31/03/2020	Real Increase in CETV
	£'000	£'000	£'000	£'000	£'000
Fiona Ryan	0 – 5	0 – 2.5	6	0	4

Northern Ireland Civil Service (NICS) Pension Schemes

Pension benefits are provided through the Northern Ireland Civil Service pension schemes which are administered by Civil Service Pensions (CSP).

The alpha scheme was introduced for new entrants from 1 April 2015. The alpha scheme and all previous scheme arrangements are unfunded with the cost of benefits met by monies voted each year. The majority of existing members of the classic, premium and classic plus and nuvos pension arrangements also moved to alpha from that date. Members who on 1 April 2012 were within 10 years of their normal pension age did not move to alpha and those who were within 13.5 years and 10 years of their normal pension age were given a choice between moving to alpha on 1 April 2015 or at a later date determined by their age. Alpha is a 'Career Average Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The rate is 2.32%.

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New entrants joining can choose between membership of alpha or joining a 'money purchase' stakeholder arrangement with a significant employer contribution (partnership pension account).

New entrants joining on or after 30 July 2007 were eligible for membership of the nuvos arrangement or they could have opted for a partnership pension account. Nuvos is also a CARE arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current rate is 2.3%.

Staff in post prior to 30 July 2007 may be in one of three statutory based 'final salary' defined benefit arrangements (classic, premium and classic plus). From April 2011, pensions payable under classic, premium and classic plus are reviewed annually in line with changes in the cost of living. New entrants joining on or after 1 October 2002 and before 30 July 2007 could choose between membership of premium or joining the partnership pension account.

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2019 was 1.7% and HM Treasury has announced that public service pensions will be increased accordingly from April 2020.

Employee contribution rates for all members for the period covering 1 April 2020 – 31 March 2021 are as follows:

Annualised Rate of Pensionable Earning (Salary Bands)		Contribution Rate – all members
From	To	From 01 April 2020 to 31 March 2021
£0	£23,999.99	4.60%
£24,000.00	£55,499.99	5.45%
£55,500.00	£152,499.99	7.35%
£152,500.00 and above		8.05%

Benefits in classic accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement. For premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum (but members may give up (commute) some of their pension to provide a lump sum). Classic plus is essentially a variation of premium, but with benefits in respect of service before 1 October 2002 calculated broadly as per classic.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee. The employee does not have to contribute but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach their scheme pension age, or immediately on ceasing to be an active member of the scheme if they are at, or over pension age.

Scheme Pension age is 60 for members of classic, premium, and classic plus and 65 for members of nuvos. The normal scheme pension age in alpha is linked to the member's State Pension Age but cannot be before age 65. Further details about the NICS pension schemes can be found at the website: www.finance-ni.gov.uk/civil-service-pensions-ni.

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2015 and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period. However, the real increase calculation uses common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.

Compensation for loss of office (Audited Information)

There were no compensation benefits paid by COSICA to any senior staff members during the four month period.

b) Staff Report

Staff Costs

Staff Numbers and Related Costs (Audited Information)

	Permanently employed staff	Others	2020-21 £000 Total
Wages and salaries	-	63	63
Social security costs	-	7	7
Other pension costs	-	19	19
Sub Total	-	89	89
Less recoveries in respect of outward secondments	-	-	-
Total net costs	-	89	89

See pension scheme details outlined in the Remuneration Report above.

Average number of persons employed (Audited Information)

The average number of whole-time equivalent persons employed during the period was as follows:

	Permanently employed staff	Others	2020-21 Total
Directly Employed	-	-	-
Other	-	4	4
Total	-	4	4

COSICA Staffing statistics

The table below shows COSICA staff broken down by gender:

	Male	Female	2020-21 Total
Directly Employed	-	-	-
Other	-	4	4
Total	-	4	4

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Staff Turnover

The staff turnover percentage for 2020-21 was 0%, there were no leavers in the period.

Reporting of Civil Service and Other Compensation Schemes - Exit Packages

COSICA incurred no expenditure on compulsory redundancies or other departures during 2020-21.

Absence Management

Staff attendance is actively managed, and the organisation's absence rate for 2020-21 was 0 days. The average within the NI Civil Service for 2020-21 was 9.8 days.

Consultancy

COSICA used an external consultant for media and communications advice. Total expenditure for the period was £1.5k.

STAFF POLICIES

Equality, Diversity and Inclusion

The NICS People Strategy 2018-21 places diversity and inclusion at its centre and includes a range of actions that will help accelerate the NICS' ambition to be a service that reflects the society we serve.

As a new organisation established in December 2020 COSICA has committed to developing an equal opportunities policy and is committed to a policy of equality of opportunity in its employment practices and aims to ensure that no actual or potential job applicant or employee is discriminated against, either directly or indirectly, on the grounds of gender (including gender reassignment), marital or civil partnership status, disability, race, religious or political opinion, age, having or not having dependants and sexual orientation.

COSICA is an Equal Opportunities Employer and all applications for employment are considered strictly on the basis of merit. Recruitment, through NICS, Interchange and Agency adheres to policy that applicants are given the opportunity to advise COSICA of any reasonable adjustments that they may require. COSICA policies (in draft form at period end) will be screened for equality impact assessment.

Employment, training and advancement of disabled persons

COSICA applies the recruitment principles as set out in the Recruitment Code of the Civil Service Commissioners for Northern Ireland, appointing candidates based on merit through fair and open competition.

Learning & Development

The Commissioner recognises the importance of having skilled and engaged employees and is committed to investing in learning and development. We value our staff and will seek to develop them in ways in which they are able to meet their full potential. Staff are actively encouraged to research and learn about all aspects of their work and the issues important to victims and survivors. COSICA is committed to the development of its staff through setting annual objectives, reviewing performance and identifying areas for training and development. The suite of policies that the organisation is developing enables staff to perform effectively in their roles and contribute to the delivery of the objectives of the organisation.

Employee involvement

The Commissioner encourages widespread consultation and exchange of information at all levels within the office, through Senior Management, staff and regular team meetings.

Employment and Occupation

The Commissioner has adopted the policies of the Northern Ireland Civil Service in order to ensure it upholds the rights of its staff to gender equality, appropriate working conditions, social dialogue, respect for the right of workers to be informed and consulted, respect for trade union rights, health and safety at work and dialogue with local communities.

Off-Payroll Engagements

There were no off-payroll engagements within the reporting threshold during the period.

Assembly Accountability and Audit Report

The Assembly accountability and audit report brings together the key Assembly accountability documents within the annual report and accounts.

Assembly Accountability Disclosures

i. Losses and special payments (Audited Information)

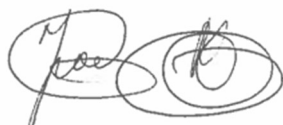
COSICA advises losses and special payments should be noted where total losses exceed £250,000 and states that individual losses of more than £250,000 should be noted separately. There were no Losses or Special payments during 2020-21.

ii. Fees and Charges (Audited Information)

There were no fees and charges for the reuse of any information the Commission holds.

iii. Remote Contingent Liabilities (Audited Information)

The Commission has no known liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of contingent liability.



Fiona Ryan
Accounting Officer
Date: 24 March 2022

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

Opinion on financial statements

I certify that I have audited the financial statements of The Commissioner for Survivors of Institutional Childhood Abuse for the period ended 31 March 2021 under the Historical Institutional Abuse (Northern Ireland) Act 2019. The financial statements comprise: the Statements of Comprehensive Net Expenditure; Financial Position; Cash Flows; Changes in Taxpayers' Equity; and the related notes, including significant accounting policies. These financial statements have been prepared under the accounting policies set out within them. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards as adopted by the European Union and interpreted by the Government Financial Reporting Manual.

I have also audited the information in the Remuneration and Staff Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of The Commissioner for Survivors of Institutional Childhood Abuse's affairs as at 31 March 2021 and of The Commissioner for Survivors of Institutional Childhood Abuse's net operating expenditure for the period then ended; and
- have been properly prepared in accordance with the Historical Institutional Abuse (Northern Ireland) Act 2019 and The Executive Office directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate.

My staff and I are independent of The Commissioner for Survivors of Institutional Childhood Abuse in accordance with the ethical requirements of the Financial Reporting Council's Revised Ethical Standard 2019, and have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that The Commissioner for Survivors of Institutional Childhood Abuse's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on The Commissioner for Survivors of Institutional Childhood Abuse's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue

The going concern basis of accounting for The Commissioner for Survivors of Institutional Childhood Abuse is adopted in consideration of the requirements set out in the Government Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

My responsibilities and the responsibilities of the Accounting Officer with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report other than the financial statements, the parts of the Remuneration and Staff Report described in that report as having been audited, and my audit certificate and report. The Accounting Officer is responsible for the other information included in the annual report. My opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in my report I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion, based on the work undertaken in the course of the audit:

- the parts of the Remuneration and Staff Report to be audited have been properly prepared in accordance with The Executive Office directions made under the Historical Institutional Abuse (Northern Ireland) Act 2019; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

In the light of the knowledge and understanding of the The Commissioner for Survivors of Institutional Childhood Abuse and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report. I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the parts of the Remuneration and Staff Report to be audited are not in agreement with the accounting records; or
- certain disclosures of remuneration specified by the Government Financial Reporting Manual are not made; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with the Department of Finance's guidance.

Responsibilities of the Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for:

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- such internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- assessing the The Commissioner for Survivors of Institutional Childhood Abuse's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by The Commissioner for Survivors of Institutional Childhood Abuse will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Historical Institutional Abuse (Northern Ireland) Act 2019.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to The Commissioner for Survivors of Institutional Childhood Abuse through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included Historical Institutional Abuse (Northern Ireland) Act 2019;

**THE COMMISSIONER FOR SURVIVORS OF INSTITUTIONAL CHILDHOOD ABUSE
FOUR MONTH PERIOD ENDED 31 MARCH 2021**

- making enquires of management and those charged with governance on The Commissioner for Survivors of Institutional Childhood Abuse's compliance with laws and regulations;
- making enquiries of management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of The Commissioner for Survivors of Institutional Childhood Abuse's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following area: posting of unusual journals;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate, testing of journal entries, discussing regularity with management; and
- addressing the risk of fraud as a result of management override of controls by:
 - performing analytical procedures to identify unusual or unexpected relationships or movements;
 - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
 - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and investigating significant or unusual transactions made outside of the normal course of business; and
- applying tailored risk factors to datasets of financial transactions and related records to identify potential anomalies and irregularities for detailed audit testing.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

**THE COMMISSIONER FOR SURVIVORS OF INSTITUTIONAL CHILDHOOD ABUSE
FOUR MONTH PERIOD ENDED 31 MARCH 2021**

Report

I have no observations to make on these financial statements.



K J Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office
1 Bradford Court
Upper Galwally
Belfast
BT8 6RB

24th March 2022

C) Financial Statements

Statement of Comprehensive Net Expenditure for the four month period ended 31 March 2021

		2020-21
	Note	£000
Total Operating Income		-
Staff Costs	3	(89)
Other Operating Expenditure	3	(27)
Total operating expenditure		<u>(116)</u>
Net expenditure for the period		<u>(116)</u>
Other comprehensive net expenditure		-
Comprehensive net expenditure for the period		<u>(116)</u>

Statement of Financial Position

as at 31 March 2021

	Note	2021 £000
Total assets		<u>-</u>
Current liabilities		
Trade and other payables	6	<u>(116)</u>
Total current liabilities		<u>(116)</u>
Total assets less total liabilities		<u>(116)</u>
Taxpayers' equity and other reserves		
General reserve		<u>(116)</u>
Total equity		<u>(116)</u>



Fiona Ryan
Accounting Officer
Date: 24 March 2022

Statement of Cash Flows
for the four month period ended 31 March 2021

	Note	2020-21 £'000
Cash flows from operating activities		
Net operating expenditure		(116)
(Decrease)/Increase in trade and other payables	6	116
Net cash outflow from operating activities		<u>-</u>
Net increase/(decrease) in cash and cash equivalents in the period		-
Cash and cash equivalents at the beginning of the period		<u>-</u>
Cash and cash equivalents at the end of the period		<u>-</u>

Statement of Changes in Taxpayers' Equity
for the four month period ended 31 March 2021

	Note	General Fund	Taxpayers' Equity
		£000	£000
Balance at 31 March 2020		-	-
Grants from Sponsoring department		-	-
Comprehensive Net Expenditure for the period		(104)	(104)
Auditors Remuneration	3	(12)	(12)
Other reserves movements including transfers		-	-
Balance at 31 March 2021		(116)	(116)

The Commissioner for Survivors of Institutional Childhood Abuse – Annual Report and Accounts 2020-21

Notes to the Accounts

Four month period ended 31 March 2021

1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2020-21 Government Financial Reporting Manual (FReM) issued by the Department of Finance.

The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context.

Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of COSICA for the purpose of giving a true and fair view has been selected.

The particular policies adopted by the COSICA are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

1.1 Accounting convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment, intangible assets and inventories.

1.2 Going Concern

There are currently no plans to dissolve COSICA. It is therefore appropriate to prepare the 2020-21 accounts on a going concern basis.

1.3 Pensions

Present employees are covered by NICS pension schemes which are administered by Civil Service Pensions (CSP) and are unfunded. COSICA recognises the expected cost of providing pensions on a systematic and rational basis over the period during which it benefits from employees' services by payment to the CPS schemes of amounts calculated on an accruals basis.

All pension contributions are charged to the SoCNE when incurred. Further details regarding the pension schemes are included in the Remuneration Report.

1.4 Expenditure

Expenditure comprises salary costs, external consultancy, professional services and general running costs. These components are defined under the programme budgetary framework, as agreed with TEO and accounted for on an accruals basis.

1.5 Value Added Tax

Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of property, plant and equipment and intangible assets.

1.6 Financial Instruments

Recognition and de-recognition of financial assets and financial liabilities

Financial assets and liabilities are recognised when COSICA becomes party to the contractual provisions of the instrument. Financial assets are de-recognised when the organisation no longer has rights to the cash flows, the risks and rewards of ownership or control of the asset. Financial liabilities are de-recognised when the obligation under the liability is discharged, cancelled or expires.

1.7 Trade and Other Payables

Trade and other payables are measured at cost.

1.8 Operating leases

Leases where substantially all of the risks and rewards are held by the lessor are classified as operating leases. Rentals are charged to the Statement of Comprehensive Net Expenditure on a straight-line basis over the period of the lease.

1.9 Segmental reporting

In line with the provisions of IFRS 8, Operating Segments, COSICA does not analyse its net expenditure by operating segment as it has concluded that it has no separately identifiable operating segments.

1.10 Contingent liabilities

Contingent liabilities are disclosed in accordance with IAS 37. In addition, disclosures to the Assembly are made in accordance with the requirements of Managing Public Money Northern Ireland. The Commission has no known liabilities for the period.

1.11 Impending application of newly issued accounting standards not yet effective

IFRS 16 has been issued but will not be effective in the public sector until 1 April 2022. COSICA does not have any capital leases and does not expect there to be any impact on the financial statements of this new accounting standard.

2. Statement of Operating Expenditure by Operating Segment

In line with the provisions of IFRS 8, Operating Segments, COSICA does not analyse its net expenditure by operating segment as it has concluded that it has no separately identifiable operating segments.

3. Expenditure

	2020-21
	£000
	Note
Staff Costs ¹ :	
Wages and Salaries	63
Social Security Costs	7
Other Pension Costs	19
Auditors' remuneration and expenses	12
Rentals under operating leases	10
Consultancy fees	2
Other costs	3
Total	<u>116</u>

During the period COSICA purchased £Nil non-audit services from its auditor, NIAO

4. Income

COSICA has no form of income in the period, all expenditure in the period was accrued. Going forward, all cash requirements will be met through Grant-in-Aid provided by TEO.

¹ Further analysis of staff costs is located in the Staff Report on page 17

5. Financial Instruments

As the cash requirements of COSICA are met through Grant-in-Aid provided by TEO, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with COSICA's expected purchase and usage requirements and the NDPB is therefore exposed to little credit, liquidity or market risk.

6. Trade payables, financial and other liabilities

	2020-21
	£000
Amounts falling due within one year	
Accruals	116
Total	<u>116</u>

7. Provisions for liabilities and charges

There were no provisions for liabilities and charges in the period.

8. Commitments under leases (IAS 17 disclosures)

Operating leases

The licence agreement for the office space was signed by TEO. It was not transferred to COSICA during the period, however COSICA plan to take over the agreement post period end. £10k was included as an expense on operating leases in the Statement of Comprehensive Net Expenditure.

Total future minimum lease payments under operating leases are given in the table below for each of the following periods.

	2020-21
	£000
Obligations under operating leases for the following periods comprise:	
Buildings:	
Not later than one year	33
Later than one year and not later than five years	30
Later than five years	-
	<u>63</u>

9. Contingent liabilities disclosed under IAS 37

There were no contingent liabilities at 31 March 2021.

10. Related-party transactions

The Executive Office, as COSICA's Sponsor Branch, is regarded as a related party. During the partial year, all of COSICA's expenditure was paid by TEO and invoiced to COSICA post period end. COSICA did not and does not have access to the old cost centres housing FY20/21 data and has been reliant on TEO for the information provided, the accounts have been compiled on this basis.

As at 31 March 2021 COSICA owed TEO £104k.

11. Events after the Reporting Period

There were no events after the reporting period that require disclosure.

Date of authorisation for issue

The Accounting Officer authorised the issue of these financial statements on 24 March 2022.