



THE COMMISSIONER FOR SURVIVORS
OF INSTITUTIONAL CHILDHOOD ABUSE

**Appointment of a Member of the Audit and Risk
Assurance Committee**

(Ref: ARAC/21/11)

Candidate Information Pack

**Completed Application Forms must be returned to COSICA
no later than 12 noon on Friday 12 November 2021**

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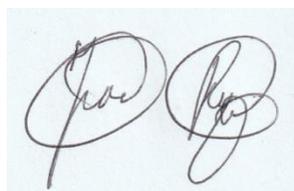
FOREWORD

Thank you for your interest in applying for a position with the Audit and Risk Assurance Committee of the Commissioner for Survivors of Institutional Childhood Abuse.

The principal goal of the Office of the Commissioner is to represent the interests of victims and survivors of historical institutional childhood abuse. In reality that means engaging with victims and survivors, monitoring specialist services, promoting the provision of other services and using those powers ascribed to the Commissioner under the Historical Institutional Abuse Act NI 2019 to support and promote victims and survivors' rights.

I hope you will read the candidate information with interest and if you consider that you would be able to make a contribution to the Audit and Risk Assurance Committee of the Commissioner for Survivors of Institutional Childhood Abuse, then please do apply.

I look forward to receiving your application.

A handwritten signature in black ink, appearing to read 'Fiona Ryan', is displayed on a light blue rectangular background.

Fiona Ryan

Commissioner for Survivors of Institutional Childhood Abuse

SECTION 1: EQUALITY OF OPPORTUNITY

- 1.1. The Commissioner for Survivors of Institutional Childhood Abuse (COSICA) is committed to the principle of appointments based on merit and to providing equality of opportunity for all applicants and to improving diversity and eradicating under-representation.
- 1.2 Applications are welcome from all backgrounds regardless of religious belief, gender, disability, ethnic origin, political opinion, age, marital status, sexual orientation, or whether or not you have dependants.
- 1.3 In respect of the Disability section on the Equal Opportunities Monitoring form, the Disability Discrimination Act 1995 (DDA) defines disability as “a physical or mental impairment which has a **substantial** and **long-term adverse effect** on a person’s ability to carry out **normal day-to-day activities**”.
- 1.4 This definition is interpreted as follows:-
 - **Physical impairment** - this includes, for instance, a weakening of part of the body (eyes, ears, limbs, internal organs) caused through illness, by accident or from birth. Examples are blindness, deafness, paralysis of a leg or heart disease;
 - **Mental impairment** - this includes mental ill health and what is commonly known as learning disability;
 - **Substantial** - put simply, this means that the effect of the physical or mental impairment on ability to carry out normal day-to-day activities is more than minor or trivial. It does not have to be a severe effect;
 - **Long-term adverse effect** - the effect has to have lasted, or be likely to last, overall for at least twelve months and the effect must be a detrimental one. People who are diagnosed with cancer, HIV and multiple sclerosis are deemed to be disabled from the point of diagnosis rather than from the point when the condition has some adverse effect on their ability to carry out normal day-to-day activities;
 - A **normal day-to-day activity** is something which is carried out by most people on a fairly regular and frequent basis, such as washing, eating, catching a bus or turning on a television. It does not mean something as individual as playing a musical instrument to a professional standard or doing everything involved in a particular job.
- 1.5 To meet the definition, a person must be affected in at least one of the respects listed in the DDA.

The DDA defines disability as “**a physical or mental impairment which has a substantial and long-term adverse effect on a person's ability to carry out normal day-to-day activities**”

- mobility;
- manual dexterity;
- physical coordination;
- continence;
- ability to lift, carry or otherwise move everyday objects;
- speech, hearing or eyesight;
- memory or ability to concentrate, learn or understand; or
- perception of risk of physical danger.

- 1.6 People who satisfy the definition of 'disability' are covered by the DDA. This includes people who have had a disability in the past.

The Commissioner for Survivors of Institutional Childhood Abuse is an Equal Opportunities employer and welcomes applications from all suitably qualified applicants regardless of religious belief, political opinion, racial group, gender, age, marital status, sexual orientation and whether or not they possess a disability or have or do not have dependants.

SECTION 2: ABOUT COSICA

2.1 On 20 January 2017 Sir Anthony Hart published a report of the Historical Institutional Abuse Inquiry. The Inquiry Report can be read here:

<https://www.hiainquiry.org/historical-institutional-abuse-inquiry-report-chapters>

- One of the substantial and overarching recommendations made in the Inquiry report relates to the creation of a statutory Commissioner for Survivors of Institutional Childhood Abuse (COSICA). The detail provided in relation to this position makes it clear that the COSICA would act as an advocate for Victims and Survivors of Institutional Childhood Abuse, and have a role in encouraging the co-ordination and provision of relevant services, and a monitoring role across a broad range of areas (including a Redress Board). The Commissioner would be supported by an Advisory Panel of HIA Victims and Survivors (V&S).
- The Historical Institutional Abuse (Northern Ireland) Act 2019 (the 2019 Act) became law on 5 November 2019, and provided the legal authority to establish COSICA as a Non Departmental Public Body (NDPB). COSICA was established on 14 December 2020 when, following a public appointment process, Fiona Ryan took up office as the Commissioner. Sponsorship responsibility for COSICA is with the HIA Implementation Team in The Executive Office (TEO).

The 2019 Act can be accessed here:

[Historical Institutional Abuse \(Northern Ireland\) Act 2019 \(legislation.gov.uk\)](https://legislation.gov.uk)

- Under the provisions of the 2019 Act, the principal aim of the Commissioner is to promote the interests of Victims and Survivors, defined as any person who suffered abuse while a child, and while resident in an institution at some time between 1922 and 1995. In addition to this overarching aim, the 2019 Act outlines the Commissioner's statutory functions and duties in relation to the Victims and Survivors, including advising on matters concerning their interests, establishing an advisory panel of Victims and Survivors, encouraging the co-ordination of service provision and monitoring specialist facilities for Victims and Survivors, and to monitor and publicise the functions of the Redress Board.

2.2 The 2019 Act provides COSICA with a number of powers in support of these functions, as follow:

- Powers to undertake or commission research into matters 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 about matters concerning the interests of Victims and Survivors.

SECTION 3: ABOUT THE AUDIT AND RISK ASSURANCE COMMITTEE

- 3.1 The Audit and Risk Assurance Committee (ARAC) will be established to advise and support the Commissioner as Accounting Officer in the discharge of her responsibilities for issues of risk, control and governance and associated assurance.
- 3.2 COSICA is a corporate sole and does not have a Board. The Committee should be independent and objective and operate as a key adviser to the Commissioner in all matters of Audit and Risk Assurance. Members of the Committee should operate at all times within the guidance set out in the Department of Finance Audit and Risk Assurance Handbook.
- 3.3 The Committee is a non-executive, advisory committee and has no executive powers, other than those specifically delegated within its Terms of Reference (Appendix 1). It has particular engagement with the work of internal audit and COSICA's external audit or (Northern Ireland Audit Office) to ensure those relationships are effective.
- 3.4 The Chair of the Audit and Risk Assurance Committee will provide the Commissioner with an Annual Report, timed to support finalisation of the accounts and the Governance Statement, summarising its conclusions from the work it has done during the year. This report will also include an appraisal of the Committee members' performance and assessment of training needs. An appraisal of the Chair's performance will be carried out and included in the Chair's Annual Report to the Commissioner.
- 3.5 The Committee will comprise three members, a Chair and two members, who are not part of the Commissioner's staff.

SECTION 4: ROLE PROFILE

Individual Members

4.1 Individual Members should attend meetings as appropriate and operate within the Terms of Reference of the Audit and Risk Assurance Committee. Specific duties of Members are as follows:-

Internal Control and Risk Management: Members of the Committee shall review the establishment and maintenance of an effective system of internal control and risk management. In particular, the Committee will review the adequacy of:

- All risk and control-related disclosure statements, together with any accompanying Internal Audit statement, prior to endorsement by the Commissioner;
- The structures, processes and responsibilities for identifying and managing key risks facing the organisation;
- The policies for ensuring that there is compliance with relevant regulatory, legal and code of conduct requirements;
- The operational effectiveness of policies and procedures; and
- The policies and procedures related to fraud prevention.

Internal Audit

- To review the internal audit programme, consider the major findings of internal audit investigations (and management's response), and ensure co-ordination between the Internal and External Auditors; and
- To ensure that the Internal Audit function is adequately resourced and has appropriate standing within the organisation.

External Audit

- Discuss with the External Auditor, before the audit commences, the nature and scope of the audit, and ensure co-ordination as appropriate; and
- Review External Audit reports, including value for money reports and annual audit letters, together with the management response.

Financial Reporting: Review the annual financial statements before submission to the Commissioner, focusing particularly on:

- Changes in, and compliance with, accounting policies and practices;
- Major judgemental areas; and
- Significant adjustments resulting from the audit.

Other Duties: Members will be expected to conduct her/himself in accordance with Section 75 of the Northern Ireland Act 1998 to promote equality of opportunity between:-

- Persons of different religious belief, political opinion, racial group, age, marital status and sexual orientation;
- Men and women generally;
- Persons with a disability and persons without; and
- Persons with dependants and persons without.

SECTION 5: PERSON SPECIFICATION

- 5.1 The person specification addresses the qualities, experience, and competences sought.
- 5.2 The information you provide will be used to determine your suitability for appointment. COSICA also seeks to bring a wide range of interests and experiences to the membership of ARAC by drawing in individuals who are not necessarily associated directly with the public sector (though prior knowledge of the sector would be desirable), but who have gained their experience from other backgrounds including business or commercial life and/or voluntary service and involvement in the community. Therefore, in your application form, you may use examples from your working or personal life, e.g. part-time activities or leisure activities, including any voluntary or community work you are or have been involved in.
- 5.3 Applicants are expected to demonstrate evidence that they have the necessary experience, skills or competencies, both in the application form and at interview, to meet the following essential criteria:

Criteria for Member Applicants

- 5.4 Applicants will be expected to meet the following essential criteria which COSICA considers provide an appropriate range of skills and experience for effective membership of ARAC. In that regard, applicants will be expected to demonstrate evidence that they have the necessary experience, skills or competencies, both in the application form and at interview, to meet the following essential criteria:
 1. Five years' experience at Board level with specific responsibilities in at least **one** of the following areas:
 - Accounting
 - Risk Management
 - Audit
 - Specialist issues relevant to an organisation's business e.g., Finance, HR, Legal Services, Service Improvement, Policy and Research.
 2. A broad understanding of public sector governance, particularly accountability structures.
 3. An ability to think strategically and possess good communication and interpersonal skills.

SECTION 6: NUMBER OF POSTS, TIME COMMITMENT, REMUNERATION, TERM OF APPOINTMENT AND TRAINING

- 6.1 Number of Posts: COSICA is seeking to appoint three Members to the Audit and Risk Assurance Committee. Should the Commissioner wish to create a reserve list of eligible candidates to fill any future vacancies arising on the Committee, this list will be operative for one year from the date of the Commissioner's decision.
- 6.2 Time Commitment: An annual time commitment of around 8 days per year is envisaged, which will include preparation for and attendance at meetings, travel and reviewing Internal Audit reports (of which there are around 4 per annum). A time commitment for induction into the role and also the work of the COSICA will also be required.
- 6.3 Remuneration: Members will be remunerated at £273 per meeting plus reasonable expenses as agreed by the Commissioner, necessarily incurred in the undertaking of the role, in accordance with NICS travel and expenses guidance. NB: This rate is effective from April 2021.
- 6.4 Term of Appointment: The term of appointment is for four years (unless terminated before that time), following which, subject to a satisfactory performance assessment, the successful person may be eligible for re-appointment.
- 6.5 Location: Meetings will be held at the COSICA offices in Belfast (Queen's Court). Meetings may take place remotely via an online medium such as Zoom due to the Coronavirus pandemic.
- 6.6 Training: Induction training will be provided which the successful applicant must attend, and any further training events considered necessary.
- 6.7 Assistance for Individuals with Disabilities: Every effort will be made to provide whatever reasonable support any member of Audit and Risk Assurance Committee may need to help them carry out their duties.

SECTION 7: APPLICATION AND SELECTION PROCESS

7.1 The appointment will be made following an open, transparent and merit based competition.

Application Procedure (A Guide to Applicants)

7.2 Applicants should demonstrate their knowledge, experience, skills or competence through completion of the application form. This form contains the Essential Criteria which reflect the knowledge, experience, skills and competences required by applicants in order to be eligible for appointment.

7.3 The space available on the application form is the same for all applicants and **must NOT be altered**. Similarly applicants **must not reformat** application forms.

7.4 Electronic or legible, hand written versions of application forms are acceptable. **We cannot accept** CVs, letters, additional pages or any other supplementary material in place of, or in addition to, completed application forms, or applications where the format of the form has been altered.

7.5 Please complete your application form in **black ink**, in either typescript Arial, font 12 or handwritten. **The box for each criterion is fixed and your response should be contained within the specific box.**

7.6 COSICA will not examine applications until after the closing date.

7.7 Do not use acronyms or complex technical detail etc. Write for the reader who may not know your employer or your job.

7.8 Write down clearly your personal involvement in any experience you quote. Write “I” statements e.g. “I planned meetings”, “I prepared a presentation”. It is how you actually carried out a piece of work that the Panel will be interested in.

7.9 The examples you provide should be concise and relevant to the criteria. This is very important as the examples which you provide may be checked out at interview and you may need to be prepared to talk about these in detail if you are invited to interview. It is your *unique* experience the Panel are interested in, not that of your team or division.

7.10 All parts of the application form must be completed by the applicant before this application can be considered. COSICA will not accept incomplete application forms or application forms received after the closing deadline.

Selection Process

7.11 The selection process will be evidence-led. Your application will be assessed by the Panel against the criteria set out in the Person Specification, using the information in your application form.

7.12 The assessment Panel will meet to agree a shortlist of applicants for final interview. Only those applicants assessed as meeting all the essential criteria will be eligible to

proceed to the next stage of the selection process which will involve an interview. Candidates invited to final interview will be advised on the full Selection Panel membership. Interviews are normally held at our offices in Belfast, and, where requested, we will discuss reasonable adjustments with you beforehand. Due to COVID-19 restrictions interviews may take place remotely via an online medium such as Zoom.

7.14 In order to encourage diversity, COSICA is committed to interviewing as many eligible applicants as practicable without further short-listing being applied. However, in the case of a high volume of applications, the Panel may decide to limit the number of applicants it invites for interview in a proportionate manner. If this happens, the Selection Panel will agree a higher acceptable requirement (i.e. a higher overall pass mark) prior to commencing the eligibility sift. The purpose of this will be to identify those applicants whom the Selection Panel considers best meet the essential criteria from the written evidence provided in their application forms.

7.15 Should the Panel need to limit the number of applicants invited for interview, COSICA will operate a Guaranteed Interview Scheme (GIS) for this appointment process. The GIS has been developed for applicants with disabilities or those with a long term impairment or health condition, which is expected to last for at least 12 months. In these circumstances, provided that the applicant has demonstrated in their application form that they have met the criteria, the applicant will be offered a guaranteed interview. If you wish to apply under this scheme, you must indicate this and sign the declaration. You must be considered as disabled under the Disability Discrimination Act 1995. This means you must have, or have had in the past, a physical or mental impairment which has had a substantial long term adverse effect on your ability to carry out normal day to day activities. This includes sensory impairments, people who have had a disability in the past even if they are no longer disabled, people whose disability is likely to last for 12 months or the rest of their life and people whose condition is likely to progress or recur. Severe disfigurement is also acknowledged as a disability.

7.16 Where a candidate is unable to attend interview on a set date, an alternative date will only be offered at the discretion of the Panel.

7.17 Please note that the office of the Commissioner does not pay for travel expenses for those attending interview (unless they relate to reasonable adjustments).

Interview Guidance for Applicants

7.18 At interview, the Panel will ask you questions about your experience and expertise and ask specific questions to find out whether you meet the criteria set out in the Person Specification.

7.19 If this is your first experience of a competency based interview process, please bear in mind that it does **not** require you to:

- Talk through previous jobs or appointments from start to finish;
- Provide generalised information as to your background and experience;
- Provide information that is not specifically relevant to the question that is being asked.

7.20 The interview process **will** require you to:

- Focus exclusively in your responses on your ability to fulfil the duties outlined above to ensure effective performance in the role; and
- Provide specific examples of your experience in relation to the duties required for this post.

7.21 In preparation for the interview you may wish to think about having a clear structure for each of your examples, such as:

- Situation – briefly outline the situation;
- Task – what was your objective, what were you trying to achieve;
- Action – what did you actually do, what was your unique contribution;
- Result – what happened, what was the outcome, what did you learn.

7.22 The Panel will ask you to provide specific examples from your past experience in relation to each of the criteria. You should therefore come to the interview prepared to discuss in detail an example or range of examples which best illustrate your skills and abilities in each competence/criteria area. You may draw examples from any area of your work / life experiences.

SECTION 8: PROBITY AND CONFLICT OF INTEREST

- 8.1 COSICA must ensure that the individuals appointed have an understanding of and a clear commitment to the principles and values of public service. These principles are: Selflessness; Integrity; Objectivity; Accountability; Openness; Honesty; and Leadership.
- 8.2 The conduct of those appointed to serve on public bodies must be above reproach. To this end, applicants, in their application form, must disclose whether or not they are involved, or have been involved, in activities that could damage their own reputation or that of the body to which they are applying for membership if raised in public.
- 8.3 COSICA must take account of actual or perceived conflict of interest. Therefore, applicants, in their application form, must disclose all appointments held whether or not they are remunerated. In addition, information on personal connections, which, if they were appointed, could lead to a conflict of interest or be perceived as such, must also be disclosed on the application form.
- 8.4 It is very important therefore, that all applicants provide appropriate details on their application form of any interests which might be perceived as being in conflict with the appointment for which they are applying. If it appears from the information provided on the application form a possible probity and/or conflict issue exists, or may arise in the future, these will be fully explored with the applicant with a view to establishing whether they are sufficiently significant to prevent the individual from carrying out the duties of the post. The Selection Panel will do this at interview stage.

SECTION 9: MISCELLEANOUS

Pre-appointment Checks

- 9.1 Criminal History Record Check – This appointment is subject to a criminal history record check and will require an AccessNI Basic Disclosure Certificate. If you are selected for appointment, you will be asked to apply to AccessNI for a Basic Disclosure Certificate. This disclosure is sought to assist with the decision making process, however a criminal record will not necessarily be a bar to obtaining a position.

Privacy

- 9.2 Your privacy is important to us and COSICA will process your personal data in line with the requirements of the Data Protection Act 2018 – General Data Protection Regulation (GDPR). A copy of COSICA's Privacy Notice is available on our website www.cosica-ni.org.

Timeframe for Process

- 9.3 The deadline for return of applications is **12 noon on Friday 12 November 2021**. The eligibility sift and any short-listing required are expected to take place during week beginning 15 November 2021; interviews are expected to be held during week beginning 29 November 2021, with the successful candidates being appointed in December 2021 (subject to the satisfactory outcome of the necessary pre appointment checks). Please note these dates may be subject to change.

How to Apply

- 9.4 Application forms and further information may be obtained by emailing: admin@cosica-ni.org. Application forms and further information may be obtained by visiting our website at www.cosica-ni.org or by telephoning 028 90 544985, or in writing to Commissioner for Survivors of Institutional Childhood Abuse, 5th Floor South, Queen's Court, 56-66 Upper Queen Street, Belfast, BT1 6FD. Please note that due to the COVID-19 crisis, our office is currently closed and there may be a delay in processing postal application requests.
- 9.5 Completed application forms must be returned by **12 noon on Friday 12 November 2021** either by email to fiona.lavery@cosica-ni.org or by post to the address detailed below:

Commissioner for Survivors of Institutional Childhood Abuse
5th Floor South
Queen's Court
56 – 66 Upper Queen Street
Belfast
BT1 6FD

- 9.6 Applicants using Royal Mail should note that 1st class mail does not guarantee next day delivery. It is the responsibility of the applicant to ensure that sufficient postage has been paid to return the form to COSICA. COSICA will not accept any application

where we are asked to pay any shortfall in postage. Late applications will not be considered.

Please note that due to the COVID-19 crisis our office is currently operating blended working, part time in the office and with staff working from home. We will endeavor to contact you as soon as possible.

The Commissioner for Survivors of Institutional Childhood Abuse is an Equal Opportunities employer and welcomes applications from all suitably qualified applicants regardless of religious belief, political opinion, racial group, gender, age, marital status, sexual orientation and whether or not they possess a disability or have or do not have dependants.

Appendix 1:



THE COMMISSIONER FOR SURVIVORS OF INSTITUTIONAL CHILDHOOD ABUSE

Audit and Risk Assurance Committee Terms of Reference

Purpose

The Commissioner for Survivors of Institutional Childhood Abuse (the Commissioner) has established an Audit and Risk Assurance Committee (ARAC) to advise and support the Commissioner as Accounting Officer in the discharge of her responsibilities for issues of risk, control and governance and associated assurance.

COSICA is a corporate sole and does not have a Board. The Committee should be independent and objective and operates as a key adviser to the Commissioner in all matters of Audit and Risk Assurance. Members of the Committee should operate at all times within the guidance set out in the Department of Finance Audit & Risk Assurance Handbook.

Membership

The membership of the Audit and Risk Assurance Committee will consist of three members who are not part of the Commissioner's permanent or seconded staff.

The Committee will comprise of the following:

- (i) 1 chairperson
- (ii) 2 members

Reporting

The Chair of the Audit and Risk Assurance Committee will provide the Commissioner with an Annual Report, timed to support finalisation of the accounts and the Governance Statement, summarising its conclusions from the work it has done during the year. This report will also include an appraisal of the Committee members' performance and assessment of training needs. An appraisal of the Chair's performance will be included in the Annual Report to the Commissioner.

Responsibilities

The Committee will advise the Commissioner on:

- the strategic processes for risk management, control and governance and the Governance Statement;

- the accounting policies, the accounts, and the annual report of COSICA, including the process for review of the accounts prior to submission for audit, levels of error identified, and the Accounting Officer's letter of representation to the Northern Ireland Audit Office (NIAO);
- the planned activity and results of both internal and external audit;
- adequacy of management response to issues identified by audit activity, including external Auditor's Report to Those Charged with Governance (RTTCWG);
- assurances relating to the management of risk and corporate governance requirements for COSICA; and
- anti-fraud and whistle-blowing policies and processes, and arrangements for investigations into such matters.

The Committee will also review its own effectiveness and report the results of that review to the Commissioner annually before the September meeting.

Rights

The Committee may advise the Commissioner to co-opt additional members for a period not exceeding a year in order to provide specialist skills, knowledge and experience.

The Committee may procure specialist ad-hoc advice at the expense of COSICA, subject to budgets agreed by the Commissioner.

Access

The Head of Internal Audit and the representative of the NIAO will have free and confidential access to the Chair of the Committee.

Meetings

- The Committee will meet at least four times a year. The Chair may convene additional meetings as deemed necessary.
- A minimum of two members of the Committee will be present for the meeting to be deemed quorate. In an exceptional circumstance the Chair may permit another member to chair a meeting in his/her absence.
- Committee meetings will normally be attended by the Accounting Officer, the Chief Executive, the Finance and Governance Manager, the Head of Internal Audit, and a representative of the NIAO and a representative of The Executive Office. However, at least once a year the Committee should meet with the External and Internal Auditors without any officers present. This meeting will take place prior to a normal Committee meeting taking place.
- The Committee may ask any other officials of COSICA to attend to assist it with its discussions on any particular matter.
- The Committee may ask any or all of those who normally attend but who are not members to withdraw to facilitate open and frank discussion of particular matters.

- The Commissioner may ask the Committee to convene further meetings to discuss particular issues on which the Commissioner requires the Committee's advice.

Information requirements

Papers for the Audit and Risk Assurance Committee will be provided to the members five working days before the scheduled meeting. For each meeting the Committee will be provided with:

- (i) a report summarising any significant changes to the Commissioner's Risk Register;
- (ii) a progress report from the Head of Internal Audit summarising:
 - work performed (and a comparison with work planned);
 - key issues emerging from the work of internal audit;
 - management response to audit recommendations;
 - changes to the agreed Internal Audit Plan; and
 - any resourcing issues affecting the delivery of the objectives of Internal Audit.
- (iii) a progress report from the NIAO's representative summarising work done and emerging findings;
- (iv) any management assurance reports;
- (v) reports on the management of major incidents, "near misses" and lessons learned; and
- (vi) an update/report from TEO

As and when appropriate the Committee will also be provided with:

- (i) proposals for the Terms of Reference of Internal Audit;
- (ii) the Internal Audit Strategy;
- (iii) Copies of every internal audit assignment report;
- (iv) the Head of Internal Audit's Annual Opinion and Report;
- (v) quality assessment reports on the internal audit function;
- (vi) the draft accounts of the Commissioner;
- (vii) the draft Governance Statement;
- (viii) a report on any changes to accounting policies;
- (ix) NIAO's RTTCWG;
- (x) a report on any proposals to tender for audit functions;
- (xi) a report on co-operation between Internal and External Audit;
- (xii) COSICA's Risk Management Strategy and Register.