

Minutes of Audit & Risk Assurance Committee Meeting No. 64
Held on Tuesday 13 March 2025 at 3.00pm
Via Video Conference

Present:

Hugh McKeag, Commissioner (chair)
Alan Hunter, Commissioner
Leanne McCullough, Commissioner
Caron Alexander, Independent member

In Attendance:

Frances McCandless, Chief Executive
Aubrey McCrory, Head of Corporate Services
Ciara McCann, Finance & Admin Officer (minutes)
Curtis Fleming, Northern Ireland Audit Office
Amanda McMaw, Sumer NI
Michael Woods, DfC Internal Audit
Peter Murchan, DfC Internal Audit
Mark Lee, DfC Voluntary and Community Division (observer)

Apologies: None

The meeting commenced at 3.00 pm.

1. Minutes of Meeting No 63

The minutes of the Audit & Risk Assurance (A&RA) Committee meeting number 63 held on 26 November 2024 were previously agreed by correspondence and published by the November Board. The Head of Corporate Services gave an update on action items. The committee noted HR Connect had resolved a payment issue involving a third party and all matters were now settled.

AP1 – Chair to identify fraud and financial crime trainers.

2. Conflicts of Interest

The Chair reminded all present of the need to raise any conflicts of interest. None recorded at the outset of the meeting.

3. Chair's Comments

The Chair commended the recent Chief Executives' Forum (CEF) governance training and asked attendees to forward any learning points and ideas to the Head of Corporate Services. It was agreed to circulate the slide pack. Committee members noted and reviewed the updated Corporate Governance Code of Good Practice, which had recently been circulated, in particular Section 6 relating to Arm's Length Bodies and partnership governance arrangements. The Committee recommended a review by all Commissioners.

AP2 – CEF governance training slide pack to be circulated.

4. Review of Fraud & Bribery Policy & Assessment

The Head of Corporate Services introduced the paper which followed a recent staff briefing. He highlighted a change in the assessment to reflect the Scheme of Delegation. It was agreed to recommend this to the Board for adoption as proposed by Leanne McCullough and seconded by Caron Alexander.

AP3 – Updated Fraud and Bribery Assessment to be recommended to Board for approval.

5. Review Committee TOR

The Chair noted the review was part of the Committee's annual process. A number of queries and suggestions were discussed and it was agreed to recommend the updated Terms of Reference (TOR) to the Board for adoption as proposed by Alan Hunter and seconded by Leanne McCullough.

AP4 – Terms of Reference to be recommended to the Board for approval.

6. Internal Audit Plan 2025-26

Peter Murchan introduced the plan and noted this was the final year of the current three-year strategy. The proposed usage of days and assignments were discussed, and it was agreed to include Commission action to address Independent Review of Charity Regulation recommendations. Amended plan be recommended to the Board as proposed by Caron Alexander and seconded by Alan Hunter.

AP5 – Amended Internal Audit Plan to be recommended Board for approval.

7. NIAO Audit Strategy 2024/25

Curis Fleming gave an update on the audit planning process and Amanda McMaw talked through the strategy and highlighted key aspects. A number of queries were addressed by Curtis Fleming and Amanda McMaw and the notional fee and timetable were agreed. The Chair thanked the team at Sumer for all their work.

8. Corporate Risk Register & Action Plan - Deep dive Risk 7

The Chief Executive introduced the register and highlighted two reductions in risk levels recommended by SMT. The Committee welcomed the change arising from the Minister’s Scheme of Delegation and it was agreed to recommend the register to the Board as proposed by Alan Hunter and seconded by Leanne McCullough. The Committee discussed risk 7 relating to information management, and a series of queries were addressed.

AP6 – Risk Register to be recommended to the Board for approval.

9. Assurance Statement

The Chief Executive introduced the draft statement and a number of out-of-date references in the DfC template were highlighted to the observer. The Committee discussed a number of areas and agreed to reflect the clean audit from the first internal audit assignment and significant progress on audit recommendations being completed as proposed by Leanne McCullough and seconded by Caron Alexander.

AP7 – Assurance Statement to be recommended to the Board for approval.

10. Cyber Security update

The Head of Corporate Services introduced the Cyber Security update and the committee noted the delays in the Gov assurance framework. The Committee underlined the importance of human aspects in information security and challenges ahead when new on line forms were developed and hosted by a third party contractor.

11. Internal Audit Assignment 1 report

Peter Murchan introduced the final report and the areas covered. The committee welcomed the overall assurance. The Chair thanked the internal audit team and the Chief Executive regarding staff cooperation with the audit team.

12. Internal Audit Assignment 2 report

Peter Murchan gave an update and the Committee noted there were currently no major significant issues and the report to management would be available in the next couple of weeks.

13. Review conditions attached to business case approvals

The Head of Corporate Services introduced the paper and outlined arrangements for managing the spend on legal advice. The Committee recognised the staff time involved and welcomed the recent progress on the relocation project and drafting of a business case for the Board.

14. Audit recommendations implementation report

The Committee noted that there was one remaining outstanding recommendation.

15. DAO and FD letters summary

Noted.

16. Budget

The Head of Corporate Services updated the Committee on plans to spend down at year end and forecast for year end.

17. Fraud and Whistleblowing report

The Head of Corporate Services confirmed there had been no internal frauds or Concerns about the Commission raised. He highlighted the recent staff survey reflected high levels of awareness and confidence in the commission's policy.

18. AOB

None.

19. Issues for next meeting 13 May 2025 (In Person)

- Draft Accounts 2024/25
- Draft Governance Statement
- Draft 2024/25 Corporate Risk Register & Action Plan
- A&RA Committee Annual Report
- A&RA Committee schedule
- Internal Audit 2nd Assignment report
- Internal Audit Year-End Report 2024/25
- Annual Expenditure Report 2024/25

Meeting ended at 4.45pm.

Audit & Risk Committee

Register of Outstanding Action Points

Committee Meeting and Action Point Number	Date Raised	Agenda Item	Action	Owners	Status
64 (1)	11/03/25	1	Identify fraud and financial crime trainer	Chair	Underway
64 (2)	11/03/25	3	CEF governance training slide pack to be circulated.	HoCS	Complete
64 (3)	11/03/25	4	Updated Fraud and Bribery Assessment to be recommended to Board for approval.	HoCS	Complete
64 (3)	11/03/25	5	Terms of Reference to be recommended to the Board for approval.	HoCS	Complete
64 (5)	11/03/25	6	Amended Internal Audit Plan to be recommended Board for approval.	HoCS	Complete
64 (6)	11/03/25	8	Risk Register to be recommended to the Board for approval.	HoCS	Complete
64 (7)	11/03/25	9	Assurance Statement to be recommended to	CEx	Complete

			the Board for approval.		
63(2)	26/11/24	3	Contact ESS to confirm actions taken in relation to the payroll error and update the next committee meeting.	HoCS	Complete
63(3)	26/11/24	4	Ideas for new 2025/26 risk register to be developed for March meeting.	HoCS	Complete
63(7)	26/11/24	9	Updated NAO assessment template to be used in Q3-2025 committee self-assessment.	HoCS	Complete
63(9)	26/11/24	14	Details regarding submission of Scheme of Delegation to the Minister to be confirmed.	CEx	Complete
59 (5)	12/03/24	6	Further training for staff and Commissioners on fraud, bribery and money laundering to be arranged.	HoCS	Underway
54 (6)	24/11/22	7	Commission to write to all MOU partners updating them on current arrangements and future developments.	HCS	Postponed until intro of potential scheme of delegation