

**Minutes of Audit & Risk Assurance Committee Meeting No. 68  
Held on Tuesday 10 March 2026 at 10.00am, via Video Conference**

**Present:**

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

**In Attendance:**

Aubrey McCrory, Head of Corporate Services  
Nicola Fisher, Finance & Admin Manager  
David McGurk, Finance & Admin Officer (minutes)  
Curtis Fleming, Northern Ireland Audit Office  
Barney Conway, Sumer Accounting NI  
Michael Woods, DfC Internal Audit  
Peter Murchan, DfC Internal Audit  
Karen Mills, DfC Voluntary and Community Division (observer)

**Apologies:** Frances McCandless, Chief Executive

The meeting commenced at 10:00. The Chair welcomed everyone to the meeting.

**1. Minutes of Meeting No 67**

The minutes of the Audit & Risk Assurance Committee (ARAC) meeting number 67 held on 25 November 2025 were previously agreed by correspondence and approved for publication by the Board on 15 December 2025. Progress on actions noted, in light of agenda item 8 it was agreed to stand down action 65 (7).

**2. Conflicts of Interest**

None recorded.

### **3. Chair's Comments**

The Chair indicated Caron Alexander had accepted a one year extension to her appointment and thanked Caron for committee input and valuable work on the ICT Strategy Board. Details of an upcoming meeting of sponsor department's Audit Chairs' Forum on 6 April were outlined.

### **4. Review Terms of Reference and meeting schedule**

The Head of Corporate Services introduced the paper. Following discussion minor changes to the Terms of Reference (TOR) and the committee's schedule were agreed for recommendation to the Board for adoption as proposed by Caron Alexander and seconded by Alan Hunter.

**AP1 – Updated Terms of Reference including committee schedule to be recommended to the Board for approval.**

### **5. Review of Fraud policy (including Bribery risk assessment annual)**

The Head of Corporate Services introduced the paper noting changes arising from a recent staff briefing and risk workshop. The Committee noted no changes were proposed to the policy, with minor updates to the bribery risk assessment. It was agreed to recommend the updates to the Board for adoption as proposed by Caron Alexander and seconded by Alan Hunter.

**AP2 – Updated Fraud and Bribery Assessment to be recommended to Board for approval.**

### **6. Review Risk Management policy and draft Corporate Risk Register 2026/27**

The Head of Corporate Services introduced the paper highlighting minor changes in the policy reflecting the committee's discussion of the organisation's risk management approach in November and the Board's subsequent decision on developing risk based regulation of the sector. Details of proposed risk appetites and assurances related to delivering the draft 2026/27 business plan as well as an updated draft corporate risk register were outlined. Following discussion, it was agreed to recommend the updated policy (subject to minor amendment), risk appetites and assurance checks, and the draft risk

register to the Board for adoption as proposed by Caron Alexander and seconded by Leanne McCullough.

**AP3 – Updated risk policy, appetites and assurance checks and updated corporate risk register to be recommended to Board for approval.**

## **7. Review of Business Continuity Plan**

The Head of Corporate Services introduce the paper and highlighted the proposal to include a major incident protocol. Following discussion, it was agreed to recommend the updated plan, subject to minor amendment, to the Board for adoption as proposed by Alan Hunter and seconded by Caron Alexander.

**AP4 – Updated Business Continuity Plan to be recommended to Board for approval.**

Chair updated running order to bring item 17. Assurance Statement next.

## **17. Assurance Statement**

The Chair introduced the Accounting Officer's Statement and queries were addressed. Following discussion, it was agreed to recommend the assurance statement to the Board for signing and adoption as proposed by Leanne McCullough and seconded by Alan Hunter.

**AP5 – Updated Assurance Statement to be recommended to Board for signing and adoption.**

## **8. Internal Audit Plan 2026-27**

Peter Murchan introduced the Internal Audit Plan for 2026-27 highlighting various aspects. Following comments from committee members on timing and coverage of assignments it was agreed to recommend the plan, subject to minor amendment by Internal Audit, to the Board for adoption as proposed by Leanne McCullough and seconded by Alan Hunter.

**AP6 – Finalised Internal Audit Plan 2026-27 to be recommended to Board for approval.**

## **9. NIAO Audit Strategy 2025-26**

Barney Conway gave an update on the audit planning process and walked through the strategy highlighting key aspects. A number of queries were addressed and ARAC members confirmed they had no knowledge of any frauds or irregularities in the Commission. The Chair thanked the team at Sumer for all their work.

## **10. Internal Audit Assignment 1 report**

Peter Murchan introduced the report and areas covered. The committee welcomed the overall assurance. The Chair thanked Internal Audit and noted the good level of staff cooperation with the audit team.

## **11. Internal Audit Assignment 2 report**

Peter Murchan gave an update on fieldwork currently in progress and the Committee noted nothing major had been found to date, and the report to management would be available in April with a final report at the May ARAC meeting.

## **12. Cyber Security Update**

The Head of Corporate services highlighted developments since the last update and outlined steps being taken to further enhance cyber security. Details of recent cyber threat alerts and follow up arrangements with suppliers were detailed. Caron Alexander highlighted the benefits of operating on a shared services basis and noted the various risk assessment processes related to cyber security operated by the Commission which she was reassured by and which the committee accepted.

## **13. Review of Business Cases Contracts & Agreements**

The Head of Corporate Services introduced the paper noting approvals since the last update. The Finance and Admin Manager outlined arrangements for managing spend on legal advice and support to the legal team. The Head of Corporate Services gave an overview of the accommodation project which the committee noted.

#### **14. Audit recommendations implementation report**

The Head of Corporate Services introduced the report and the Committee agreed with management's response to a recent recommendation.

#### **15. DAO and FD letters summary**

The Finance and Admin Manager introduced the summary highlighting various aspects which the Committee noted.

#### **16. Budget**

The Finance and Admin Manager introduced the budget highlighting spend down to year end and related risks. She also gave an overview of current work to draft a budget for 2026/27 based on indications of sponsor department's overall budget approach. The Committee noted this focused on meeting contractual and statutory spend with budget cover for new internal recharging outstanding. It was confirmed although business cases for resourcing enquiries and delivering the new legislative programme could be approved that did not guarantee budget cover from sponsor department. The Committee noted these presented risks to identifying a balanced budget to deliver the 2026/27 Business Plan and the Commission's statutory remit.

#### **18. Fraud and Whistleblowing report**

The Head of Corporate Services confirmed there had been no internal frauds or concerns about the Commission.

#### **19. AOB**

None.

#### **20. Issues for next meeting 15 May 2026 (In Person)**

- Draft Accounts 2025/26
- Draft Governance Statement
- Annual Expenditure Report 2025/26
- ARAC Annual Report
- Internal Audit 2025/26 Assignment 2 and Year-End reports
- Updated budget 2026/27

Meeting ended at 11.35am.

**Audit & Risk Committee**  
**Register of Outstanding Action Points**

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<b>Committee Meeting and Action Point Number</b>	<b>Date Raised</b>	<b>Agenda Item</b>	<b>Action</b>	<b>Owners</b>	<b>Status</b>
68 (1)	10/03/26	4	Updated Terms of Reference including committee schedule to be recommended to the Board for approval.	HCorpS	Ongoing
68 (2)	10/03/26	5	Updated Fraud and Bribery Assessment to be recommended to Board for approval.	HCorpS	Ongoing
68 (3)	10/03/26	6	Updated risk policy, appetites and assurance checks and updated corporate risk register to be recommended to Board for approval.	HCorpS	Ongoing
68 (4)	10/03/26	7	Updated Business Continuity Plan to be recommended to Board for approval.	HCorpS	Ongoing
68 (5)	10/03/26	17	Updated Assurance Statement to be recommended to	HCorpS	Ongoing

			Board for signing and adoption.		
68 (6)	10/03/26	8	Finalised Internal Audit Plan 2026-27 to be recommended to Board for approval.	HCorpS	Ongoing