

**Minutes of Audit & Risk Assurance Committee Meeting No. 47
Held on Tuesday 02 March 2021 at 9.30am via Video Conference**

Present:

Séamus Magee, Commissioner (Chair)
Gerard McCurdy, Deputy Chief Commissioner
Carmel Mullan, Commissioner
Caron Alexander, Independent Member

In Attendance:

Frances McCandless, Chief Executive
Aubrey McCrory, Head of Corporate Services
Peter Murchan, DfC Internal Audit
Conor Hill, NI Audit Office
Clare McElherron, Finance & Admin Officer (Minutes)
Rhona Fearon, Admin Officer (Observing)
Nicole Lappin, Chief Commissioner (Observing)

Apologies:

Catherine O'Hagan, NI Audit Office
Tracey McCavigan, DfC Internal Audit
Martin Ireland, DfC Voluntary & Community Division
Colleen Bell, DfC Voluntary & Community Division

The meeting commenced at 9.30am

1. Minutes of Meeting No 46

The minutes of the Audit & Risk Assurance (A&RA) Committee meeting number 46 held on 24 November 2020 were agreed as a true and accurate record as proposed by Gerard McCurdy and seconded by Carmel Mullan.

AP1: Minutes of meeting No 46 to be recommended to Board for approval.

2. Conflicts of Interest

The Chair noted that the Chief Commissioner was attending today's meeting in an observer capacity.

3. Chair's Comments

The chair noted that the Business Continuity Plan had been stood down and the Commission is now operating remote working as the normal routine. Project management arrangements covering the Information & Communication Technology (ICT) strategy and the Transformation project were discussed and the committee welcomed plans for a meeting of the ICT strategy Board in quarter 1.

4. Corporate Risk Register

The Head of Corporate Services introduced the draft register and outlined the basis for suggested changes in one risk rating. A series of queries were addressed relating to IT Assist's approach to managing admin rights and facilitating change of hosting. Committee members agreed to recommend the revisions to the existing register to the Board as proposed by Gerard McCurdy and seconded by Caron Alexander.

AP2: revised risk register to be submitted to March Board meeting.

5. Risk Appetite for New Business Plan

The Head of Corporate Services outlined details of the review of the risk policy and proposed changes to the risk register, appetites and assurance checking for the 2021/22 business plan. A number of queries were addressed and, following discussion of risks, committee members agreed draft wording to be considered by the March Board meeting as proposed by Gerard McCurdy and seconded by Caron Alexander. It was noted the Board would revisit the wording of risks later in the year.

AP3: CEX to submit draft wording of 2021/22 risk register to March Board meeting.

AP4: CEX to identify initial ratings and risk actions plan for consideration at May A&RA committee.

6. Review Committee TOR

The Committee discussed potential inclusion of specific operational areas but decided to leave the Terms of Reference unchanged at this time.

AP5: Verbal update of committee's review of TOR to be given to Board.

7. Internal Audit Plan

The Committee noted the second assignment had been finalised and Peter Murchan highlighted existing areas included in the 3rd year of the four-year Internal Audit strategy. It was agreed to discuss the four-year strategy with the March Board and to seek views on additional or reprioritised areas at this time. Following this a further meeting will be held between the Committee chair, CEx and Internal Audit to bring an updated audit plan to the May committee meeting.

AP6: March Board meeting to discuss the existing four year IA strategy and any additional or reprioritised areas.

AP7: updated audit plan to the May committee meeting.

8. NIAO Audit Strategy

Conor Hill introduced the planned audit strategy which was discussed and noted.

9. NIAO 9 Month Update

Conor Hill provided an update on the NIAO's field work and the Committee noted there was nothing of concern to report.

Peter Murchan left the meeting at 11.55am

10. Review of Fraud Policy

The Head of Corporate Services introduced the review. Following discussion the new bribery assessment which reflected changes in decision making was agreed for recommendation to the Board as proposed by Carmel Mullan and seconded by Caron Alexander.

AP8: Review of Fraud policy and bribery assessment update to be recommended to Board.

11. Cyber Security Update

Noted.

12. Review Conditions attached to business case approvals

The report was discussed. Noted a range of business cases would be closed by end of March.

13. Audit Recommendations implementation report

Report noted.

14. DAO and FD letters summary

Update noted.

15. Budget

The Committee noted the latest accounts and discussed the position on management of annual leave and accruals.

16. Fraud and Whistleblowing report

There were no issues were to report.

17. Update on Covid-19

An update on operating arrangements was provided and the committee recognised the extremely positive quarterly staff survey feedback.

14. AOB

None noted

15 Issues for next meeting, Tuesday 2 March 2021 @ 10am

Draft accounts, draft assurance statement, A&RA committee Annual Report, draft 2021/22 risk register, Internal Audit 2nd Assignment report and Audit year-end report.

Meeting Ended 12.30pm.

Audit & Risk Committee

Register of Outstanding Action Points

Committee Meeting and Action Point Number	Date Raised	Agenda Item	Action	Owners	Status
47(1)	02/03/21	1	Minutes of meeting No 46 to be recommended to Board for approval.	HoCS	Complete
47(2)	02/03/21	4	revised risk register to be submitted to March Board meeting.	CEX	Complete
47(3)	02/03/21	5	submit draft wording of 2021/22 risk register to March Board meeting.	CEX	Complete
47(4)	02/03/21	5	identify initial ratings and risk actions plan for consideration at May A&RA committee.	CEX	Complete
47(5)	02/03/21	6	Verbal update of committee's review of TOR to be given to Board.	Chair	Complete
47(6)	02/03/21	7	March Board meeting to discuss the existing four year IA strategy and any additional or reprioritised areas.	CEX	Complete
47(7)	02/03/21	7	Updated audit plan to the May committee meeting.	CEX	Complete
47(8)	02/03/21	10	Review of Fraud policy and bribery assessment update to be recommended to Board.	CEX	Complete

45(4)	15/09/20	5	CEx to engage with CCEW on strategic opportunities from shared ICT services as part of the wider regulatory agenda.	CEx	Underway
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