

**Minutes of Audit & Risk Assurance Committee Meeting No. 42  
Held on Tuesday 19 November 2019 at 2.00pm in the Charity  
Commission for Northern Ireland office, Lurgan**

**Present:**

Séamus Magee, Commissioner (Chair)  
Kieran Donaghy, Commissioner  
Gerard McCurdy, Deputy Chief Commissioner

**In Attendance:**

Frances McCandless, Chief Executive  
Aubrey McCrory, Head of Corporate Services  
Catherine O'Hagan, NI Audit Office  
Conor Hill, NI Audit Office  
Eamonn O'Reilly, Department for Communities (DfC) Internal Audit  
Paul McIlroy, Department for Communities (DfC) Internal Audit  
Clare McElherron, Finance & Admin Officer (Minutes)  
Seamus McAleavy, NICVA

**Apologies:**

Tracey McCavigan, DfC Internal Audit; Joanna McConway, DfC Voluntary & Community Division (VCD); Martin Ireland, DfC VCD; Colleen Bell, DfC VCD; Lacey Walker, DSD Internal Audit

The meeting commenced at 2.00pm

**1. Minutes of Meeting No 41**

The minutes of the Audit & Risk Assurance (A&RA) Committee meeting number 41 held on 10 September 2019 were, subject to a minor amendment, agreed as a true and accurate record as proposed by Séamus Magee and seconded by Kieran Donaghy.

The Head of Corporate Services updated the Committee on work to map assurances.

**AP1: Revised minutes of meeting No 41 to be recommended to Board for approval.**

**2. Conflicts of Interest**

No declarations were made in relation to this meeting.

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

The Chair noted that the Chief Commissioner was taking steps to reconstitute the A&RA Committee and will be talking to Commissioners about committee memberships. Follow up discussions were also taking place regarding a DfC suggestion for the independent member position.

### **4. Risk Register**

The Chair introduced the draft register. Committee members noted developments in the office relocation project and agreed that the level of risk 5: Changes in Commission staff, should be increased given potential for further staff turnover. The Committee noted the current ICT officer was moving on and discussed developments in risk 2: Resilience of ICT systems. The Committee accepted plans to bring forward hosting options directly to Board in January, as part of the development of a new ICT strategy for 2020-23. Committee agreed to recommend the draft risk register to the Board, as proposed by Kieran Donaghy and seconded by Gerard McCurdy.

**AP2: Draft Risk Register to be recommended to Board.**

### **5. Review of Finance Procedures**

The Head of Corporate Services introduced the outcome of the review, noting this work was part of a schedule of governance policies for review linked to the Committee's Terms of Reference. Details of the changes proposed to the finance procedures and related aspects of the travel and expenses policy were noted. Following discussion the revised procedures were agreed, subject to minor amendment, for recommendation to the Board as proposed by Kieran Donaghy and seconded by Gerard McCurdy.

**AP3: Revised finance procedures and travel policy to be recommended to Board**

### **6. Review of the Business Continuity Plan**

The Head of Corporate Services introduced the review noting this was also part of the schedule of governance policies for review. Details of the outcome of a test exercise and minor changes proposed were highlighted. Following discussion, the changes to the plan were agreed for recommendation to the Board as proposed by Séamus Magee and seconded by Kieran Donaghy.

**AP4: Revisions to Business Continuity Plan to be recommended to Board**

**7. Presentation by Seamus McAleavy – NICVA**

Following an introduction from the chair, Seamus McAleavy provided a presentation on charity sector risks and a range of issues and queries were discussed. Mr McAleavy offered the view there was good contact and collaboration between both organisations, which the Committee noted was helpful in furthering the Commission’s statutory aims.

**AP5: Risks to be outlined to Board and considered in drafting 2020/21 Business Plan**

**8. Internal Audit 1<sup>st</sup> Assignment Update**

Eamonn O’Reilly introduced the report and provided an update on the five areas tested as part of the first audit assignment started in October 2019. He indicated there were no areas of significant findings that the Committee needed to be aware of and so far only a small number of minor issues had been identified. Plans for assignment two which is due to start in quarter four were outlined.

**9. Review of Annual Agenda Schedule**

The Chief Executive outlined possible amendments, and changes and additions to the schedule were agreed.

**AP6: Annual Agenda schedule to be updated to reflect items and timings agreed**

**10. Outcome of Self-Assessment Exercise**

The Committee reviewed the report detailing results of its self-assessment in November and agreed to take forward the idea of a Commissioner being allocated responsibility for whistleblowing allegations.

**AP6: Board to discuss proposal for a Commissioner being allocated responsibility for whistleblowing allegations**

**11. Review of conditions attached to Business Case approvals**

Update noted.

**12. Audit Recommendations Implementation Report**

The Head of Corporate Services updated the Committee on progress regarding completed and outstanding recommendations.

**13. DAO & FD letters summary**

Summary of letters noted.

**14. Budget**

The Head of Corporate Services outlined the current year end position and plans to submit bids as part of the January monitoring round.

**15. AOB**

None.

**16. Issues for next meeting**

Noted.

Next meeting scheduled for 3 March 2020.

Meeting ended at 4pm

## Audit & Risk Committee

### Register of Outstanding Action Points

<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>
42(1)	20/11/19	1	Minor amendment to minutes of meeting 41 – Typo in 5 To be recommended to the board	HoCS	Complete
42(2)	20/11/19	4	Risk 5 page 10 - update text To be recommended to board	HoCs	Complete
42(3)	20/11/19	5	6.1.8 amendment to be made To be recommended to board	HoCs	Complete
42(4)	20/11/19	6	BCP to be recommended to board	HoCS	Complete
42(5)	20/11/19	7	Risks in charity sector to be outlined to board and considered in drafting 2020/21 business Plan	HoCS	Complete
42(6)	20/11/19	9	To be updated to reflect timings agreed	CEx	Complete
42(7)	20/11/19	10	Board to discuss proposal for commissioner to responsible for whistleblowing allegations.	CEx	Underway

41(1)	10/09/19	1	Minutes of meeting 40 to be recommended to Board for approval	HoCS	Complete
41(2)	10/09/19	4	Risk Register to be recommended to Board following minor amendment	HoCS	Complete
41(3)	10/09/19	14	Copies of self assessment template to be circulated and meeting venue to be confirmed.	HoCS	Complete
37 (4)	04/09/18	6	IA to clarify assurance provided by Department of Finance re Enterprise Shared Services extends to ALB's.	IA	Complete
37 (5)	04/09/18	6	CEX to follow up MOU and assurance needs with CCEW.	CEX	Complete
37 (6)	04/09/18	6	Head of Corporate Services to undertake a mapping of assurances.	HCorpS	Underway
30 (3)	15/11/16	7	A&RA involvement in Section 22 decisions to be part of wider Board discussion.	HCorpS	Underway