

**Minutes of Audit & Risk Assurance Committee Meeting No. 54
Held on Thursday 24 November 2022 at 10.00am via Video
Conference**

Present:

Séamus Magee, Commissioner (Chair)
Alan Hunter, Commissioner
Andrea Quail, co-opted member

In Attendance:

Frances McCandless, Chief Executive
Aubrey McCrory, Head of Corporate Services
Ciara McCann, Admin Officer (Minutes)
Catherine O'Hagan, NI Audit Office
Curtis Fleming, Northern Ireland Audit Office
Gary Curran, DfC Internal Audit
Paul McIlroy, DfC Internal Audit
Valarie McCloskey, DfC Voluntary and Community Division (observer)

Apologies:

Gerard McCurdy, Deputy Chief Commissioner
Caron Alexander, Independent member

The meeting commenced at 10.05am.

1. Minutes of Meeting No 53

The minutes of the Audit & Risk Assurance (A&RA) Committee meeting number 53 held on 13th September 2022 were agreed as a true and accurate record, as proposed by Alan Hunter and seconded by Séamus Magee. Action points were noted.

AP1: Minutes of meeting No 53 to be recommended to Board for adoption.

2. Conflicts of Interest

The Chair reminded Commissioners to raise any conflicts of interest. None recorded.

3. Chair's Comments

The Chair welcomed Andrea Quail, co-opted member to her first meeting and noted that it would be Catherine O'Hagan's last meeting. He thanked Catherine for her work and support to the committee over the years and welcomed Curtis Fleming. Catherine highlighted the good cooperation and working relationships with staff and wished the Commission well in the future.

4. 2022/23 Corporate Risk Register & Action Plan (including deep dive into risk 2)

The Head of Corporate Services introduced the paper and highlighted increases to three risks proposed by senior management team. The committee discussed the assessment, noting also recent legal advice and the vacant Chief Commissioner position. A series of queries were responded to by the Chief Executive and the Head of Corporate Services underlining the as yet unknown scale of costs related to accommodation and energy which going forward could impact on risk 5 Resource. The Committee took a detailed look at risk 2: Stakeholder engagement and noted the work of the stakeholder forum during the year and recent engagement events. Following consideration, the revisions to the register were accepted as proposed by Alan Hunter and seconded by Séamus Magee.

AP2: 2022/23 Corporate Risk Register to be recommended to Board for approval.

5. Review of Raising Concerns about Commission policy

The Head of Corporate Services introduced the review findings and proposed amendments to the existing policy, which was originally developed based on guidance from sponsor department and the Northern Ireland Audit Office (NIAO). Catherine O'Hagan welcomed the steps taken by the Commission to test the operation of this policy. The Committee noted the policy also covered Commissioners and following discussion the proposed changes were accepted for recommendation to the Board, subject to minor amendment, as proposed by Séamus Magee and seconded by Alan Hunter.

AP3: Review of Raising Concerns about Commission policy to be recommended to Board for approval.

6. Review of Business Continuity Plan

The Committee noted the review conclusions and that no changes were identified at this time, as proposed by Séamus Magee and seconded by Alan Hunter.

AP4: Outcome of Review of Business Continuity Plan to be highlighted to the Board.

7. Assurance check of MOUs/SLAs

The Head of Corporate Services highlighted the purpose of the assurance check and outlined the paper. The Committee discussed the conclusions of the review and agreed to write to various MOU partners to update them on current arrangements and future developments. Following discussion, the review was accepted and will be recommended to the Board as proposed by Séamus Magee and seconded by Alan Hunter.

AP5: Assurance check of MOUs/SLAs to be recommended to Board for approval.

AP6: Commission to write to all MOU partners updating them on current arrangements and future developments.

8. Internal Audit Assignment 1 – 2022/23 update

Paul McIlroy gave an overview of the first assignment and noted at this stage a likely satisfactory assurance is anticipated with no priority one recommendations. A number of queries were addressed, and the Committee noted following receipt the first assignment report would be considered at the next meeting.

9. Budget

The Head of Corporate Services gave an overview of the budget spend and projections to year end. The Committee noted an easement had been made related to Chief Commissioner costs. The committee discussed recent notification of the potential imposition of a hard charge for internal audit services by sponsor department's finance team and follow up steps were agreed. Update on capital spend and potential allocation for web site project noted.

AP7: Sponsor team to follow up on proposed hard charge for internal audit services.

10. Committee self-assessment

Following discussion, it was agreed a separate video conference meeting of the committee and CEx would be arranged.

AP8: Video conference for Committee Self-Assessment to be arranged.

11. Review conditions attached to business case approvals

Update noted and progress on specific cases outlined.

12. Audit recommendations implementation report

The Committee noted the continuing progress.

13. DAO and FD letters summary

The paper was noted.

14. Fraud and concerns about Commission report

The Head of Corporate Services confirmed there had been no internal frauds.

15. AOB

The Committee agreed the next meeting should be via video conference with the May meeting held in person

16. Issues for next meeting

- Internal Audit 1st Assignment Report
- Business plan risks
- NIAO update on 9-month accounts
- ICT Strategy
- Cyber Security update

Meeting ended at 11.15am.

Audit & Risk Committee

Register of Outstanding Action Points

Committee Meeting and Action Point Number	Date Raised	Agenda Item	Action	Owners	Status
54 (1)	24/11/22	1	Amended minutes of meeting No 53 to be recommended to Board for adoption	HCorps	Complete
54 (2)	24/11/22	4	2022/23 Corporate Risk Register to be recommended to Board for approval	HCorps	Complete
54 (3)	24/11/22	5	Review of Raising Concerns about Commission policy to be recommended to Board for approval	HCorps	Complete
54 (3)	24/11/22	6	Review of Business Continuity Plan to be recommended to Board for approval	HCorps	Complete
54 (5)	24/11/22	7	Assurance check of MOUs/SLAs to be recommended to Board for approval	HCorps	Complete
54 (6)	24/11/22	7	Commission to write to all MOU partners updating them on current arrangements and	HCS	Underway

			future developments.		
54 (7)	24/11/22	9	Sponsor team to follow up on proposed hard charge for internal audit services	Valarie McCloskey	Complete
54 (8)	24/11/22	10	arrange a video conference for Committee Self-Assessment	Ciara McCann	Complete
53 (9)	13/09/22	15	ICT Strategy Board to meet	HCorps	Complete
49 (6)	11/05/21	10	Internal Audit to share network security assurances with the Commission.	Internal Audit	Underway