

**Minutes of Audit & Risk Assurance Committee Meeting No. 30
held on Tuesday 15 November 2016 at 10am in the Charity
Commission for Northern Ireland office, Lurgan**

Present:

Norman Bennett, Chair
Séamus Magee, Commissioner
Kieran Donaghy (Independent Member)

In Attendance:

Frances McCandless, Chief Executive
Aubrey McCrory, Head of Corporate Services
Jennifer Black, Admin Officer
Eamonn O'Reilly, DfC Internal Audit
Rossa Keown, NI Audit Office
Peter Toner, DfC VCE

Apologies:

Lacey Walker, DfC Internal Audit

1. Minutes of Meeting

The minutes of the Audit & Risk Assurance (A&RA) Committee meeting held on 29 September 2016, were agreed as a true and accurate record, subject to minor amendment, proposed by Kieran Donaghy, and seconded by Séamus Magee.

AP 1: Minutes of the meeting to be recommended to the Board for approval.

2. Conflicts of Interest

The Chair reminded members of the need to declare any conflicts of interest prior to the meeting commencing. No declarations were made in relation to this meeting.

3. Chair's Comments

No comments.

4. Risk register

The HCorpS introduced the risk register and highlighted the increase to CR6, approved by the Board on 7 November. The meeting was advised that SMT met on Monday and it was accepted that there are a number of changes and issues emerging, in particular potential risks in relation to tribunals and processes, and the outcome of the Department's strategic review. The meeting agreed that these risks were addressed in CR6 and CR7 respectively. Risk levels to remain unchanged - action point to be added to risk 7 regarding the ongoing Strategic Review, and line to be added to analysis to illustrate availability and allocation of resources is a major issue running through a number of risks.

AP 2: HCorpS to update Risk Register and present to Board for approval.

5. NIAO Audit Strategy

Rossa Keown addressed the meeting advising that, as last year, no significant risks had been identified. The strategy and schedule was discussed and dates for next year's A&RA meetings have been agreed ensuring they are as close as possible to next occurring Board meeting to allow Committee to report up-to-date picture of risks.

6. Internal Audit first assignment

The meeting discussed the Internal Audit Report, noting that there were two Priority 2 and one Priority 3 recommendation, relating to registration – all were accepted. There were no recommendations for the three remaining areas.

7. Summary of Committee self-assessment exercise

Committee Self-Assessment outcomes noted. It was agreed that when bringing policy changes to Board that are recommended by A&RA, where possible, these will be summarised rather than bringing the full amended policy. The involvement of the Committee in Section 22 decisions was raised – it was agreed a wider Board discussion on this was required

AP3: A&RA involvement in Section 22 decisions to be part of wider Board discussion.

8. Update on quarterly assurance statement arrangements

Correspondence noted. Arrangement to circulate and agree QAS by email confirmed.

9. Audit recommendations implementation report

There was discussion around the recommendations being partially cleared, with an assurance that all recommendations, with the exception of CRM development, will be completed by the end of December. Management to ensure timeframe in responses are deliverable in terms of Commission workload.

10. Budget

Noted.

11. Review conditions attached to business case approvals

Head of Corporate Services summarised the paper and the Committee advised they were content. The A&RA Committee is to look at spend on Counsel, while the new Legal Advisory Group is to look at output/usefulness and value for money.

12. DAO letters summary

Noted.

13. AOB

The Committee noted the potential risk regarding the anomaly within HR Connect, and CCNI will seek to expedite approval for the pay remit from the Finance Minister.

AP4: Meeting for Chair A&RA, CEx and Lacy Walker, Head of Internal Audit, to be arranged.

AP5: Date of next meeting moved to 20 February 2017 to allow most update to date feedback to the Board

14. Issues for next meeting – 20 February 2017

As per annual schedule.

Audit & Risk Committee

Register of Outstanding Action Points

Committee Meeting and Action Point Number	Date Raised	Agenda Item	Action	Owners	Status
30 (1)	15/11/16	1 - Minutes of 29/9/2016 meeting	Minutes of 29/9/2016 meeting to be recommended to Board for approval	HCorpS	Complete
30 (2)	15/11/16	4 – Risk Register	HCorpS to amend Risk Register and present to Board for approval	HCorpS	Complete
30 (3)	15/11/16	7 – Committee Self-assessment	A&RA involvement in Section 22 decisions to be part of wider Board discussion	CEX	Underway
30 (4)	15/11/16	13 – AOB	Chair A&RA and CEX to meet with Head of Internal Audit	Chair & CEX	Complete
30 (5)	15/11/16	13 – AOB	Date of next AR&A meeting moved to 20 February 2017	HCorpS	Complete
29 (8)	29/9/16	12 – Quarterly Assurance Statement	New assurance check on complying with Code of Good Governance (2013) to be developed	HCorpS	Underway