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**AUDIT RISK & ASSURANCE COMMITTEE**  
**Minutes of Meeting**  
**Thursday 25 January, 10.00am**  
**Equality House**

**Present:**

Mary McIvor **MMI** (Chair)  
Brian McDonald **BMD** (Member)  
Gerry O'Neill **GON** (Member)

**In Attendance:**

Colin Moffett **CM** (TEO)  
Marie Matthews **MM** (TEO)  
Brian Clerkin **BC** (ASM)  
Craig Gartley **CG** (CVSNI)  
Laura Loughridge **LL** (Minutes)

**1. Introduction and Apologies**

1.1. **The Chair (MMI)** welcomed everyone to the meeting. Apologies from John Beggs, Secretary to the Commission, were noted.

**2. Register of Interests / Contractor-Supplier List**

2.1. There were no Conflicts of Interests.

**3. Minutes of meeting on 12 October 2018**

- 3.1. The minutes were discussed. **BC** noted Point 5.11 - **AMM** provided an overview of the Draft Internal Audit Strategy for 2017-20. She noted that comments received from TEO would be incorporated into the document and the Final Internal Audit Strategy would be returned to the next meeting for approval. **AMM** advised that the Strategy would be amended to show that the review of HR Management would take place in 2017/18 and the review of Corporate Governance would take place in 2019/20 (**ACTION – ASM**).
- 3.2. **BC** advised that comments from TEO had not been received by ASM, and therefore the Internal Audit Strategy presented on 12 October 2017 was not the most up to date version.
- 3.3. **CM** advised that TEO had issued their comments on the Strategy to the Commission in advance of the meeting on 12 October 2017. It was noted that

the comments had not yet been sent to ASM, but that they would be forwarded asap.

**ACTION - SECRETARIAT**

- 3.4. **BC** advised that the review of HR Management was not expected to take place in 2017/18, and therefore the minute should be amended accordingly.

**ACTION – SECRETARIAT**

- 3.5. **BC** also requested the heading of point 3 be amended to read Minutes of meeting on 29 June 2017.

**ACTION - SECRETARIAT**

- 3.6. **MMI** advised that such issues did not engender confidence from the ARAC and expressed concern at the absence of the Accounting Officer. **CG** noted the Chairs comments.

- 3.7. It was agreed that the minutes and actions from each meeting would be circulated to all attendees once they had been reviewed by the Chair and members.

**ACTION - SECRETARIAT**

- 3.8. **BC** noted that the term “Steady State” had not been removed from the Terms of Reference - “A review of compliance with aspects of the Standards for Services provided to Victims and Survivors and compliance with the Steady State Agreement between CVSNI and VSS”. It was noted that the title would be amended for the final report.

**ACTION - ASM**

- 3.9. **MMI** queried point 5.21 – General Data Protection Regulations (GDPR) to be included in Risk Register at CR7. **CG** advised that, due to the timing of the Board meeting, the Risk Register had not yet been updated to include any risks associated with GDPR.

- 3.10. **CG** provided the committee with an update on how the Commission was progressing arrangements to ensure compliance with GDPR. It was agreed that the Commission and ASM would discuss including a review of the Commissions data protection arrangements in the Internal Audit Strategy to provide additional assurance.

**ACTION – SECRETARIAT & ASM**

- 3.11. Point 4.4 - Follow up meeting with NIAO. **CG** advised this meeting had not yet taken place, due to NIAO availability, but that it was expected to take place at the same time as the 17/18 Audit Planning meeting on 28 February 2018. **MMI** advised the Committee felt it was extremely important that this meeting take place, and urged the Commission to ensure the commitment was fulfilled.

**ACTION – SECRETARIAT**

#### **4. Update – Accounting Officer**

##### **Performance Report**

- 4.1. **CG** presented an overview of the Outcome Delivery Plan (ODP) 2017/18, highlighting key actions with amber and green/amber RAG status. It was noted that the ODP remained under continual review, and that all key actions were expected to be achieved by the end of 2017/18.
- 4.2. **MMI** clarified that the ODP 17/18 had not been approved. She noted that the ODP 2018/19 was under development and asked for an update from TEO on whether or not it would be approved. **CM** advised that there were no Ministers in post and no agreed Programme for Government outcomes,

therefore approval could not be guaranteed. However, TEO were content with the format and expected the Commission would submit an ODP 2018/19 in that format.

### **Budget Report**

- 4.3. The 2017/18 Resource Budget Report highlighting spend to end of December 2017 was noted.
- 4.4. **CG** noted that clarification on the rent review for Equality House have been confirmed as 54%, backdated to August 2016. He advised that the Commission now had a full staff complement and salaries, which, along with holiday pay accrual and the pay remit, had been accounted for in the budget.
- 4.5. **CG** provided an overview of the Programme budget, noting that SMT were considering options for reallocation of the Conference budget as it would no longer be taking place.
- 4.6. He advised that a budget reduction of 5-8% was expected for 2018/19, which would mean a reduction of £65,000 of the Commission's budget with budget reductions of a similar amount expected for 2019/20.
- 4.7. Discussion took place regarding the impact of such reductions on the ability of the Commission to conduct its business and fulfil its statutory duties. The Committee noted the good report the Commission had received following the external review of the Commission, urging TEO to take that into account when applying budget reductions.
- 4.8. **CM** noted the forecast of budget reductions were applicable to the Department and all TEO ALBs, advising that decisions would be undertaken following analysis of the Department of Finance impact assessment returns due to be received by 26 January 2018. He noted that the budget for the Victims and Survivors Service was protected and advised that, depending on the broader context, the Department would consider advising that the Commission budget should be considered to be protected also.
- 4.9. The Committee queried the projected underspend on salaries, which **CG** advised had been reallocated across the rest of the year.
- 4.10. **GON** queried the possibility of the Commission making savings and carrying them forward to next year. **CM** confirmed that this would not be possible.
- 4.11. **BMD** noted the recommendation from the NIAO Report to those Charged with Governance regarding the reconciliation of payroll costs and queried the implementation of the recommendation. **CG** advised that the actual costs for Staff Tax & NI on the payroll reports had been reconciled to Sage as per the recommendation.
- 4.12. **MMI** asked for reassurances that the steps the Accounting Officer had previously outlined, to ensure full budget cover for unexpected expenditure after the year end, had been completed. **CG** confirmed that the steps outlined by the Accounting Officer had been taken.
- 4.13. **CM** asked for an update on the bid for capital budget requested by the Commission. **CG** advised it had been declined by TEO, but that the Commission would hope to bid for capital budget in the new financial year.

### **Update on Business Cases and Procurement**

- 4.14. The update on Business Cases, Procurement and Post Project Evaluations was noted.

#### **Communications Support Services 2016-18**

- 4.15. **CG** advised the Contract Value was £28,000 (including VAT), and a variation to contract to utilise the contingency budget of £1,925 had been approved and agreed in November 2017.
- 4.16. An addendum to extend the expenditure on the contract by a further £5,000 was currently under consideration by TEO. **CM** advised the Addendum had been reviewed and would be signed off by TEO.

#### **Communications Support Services 2018-20**

- 4.17. Discussion took place regarding the length of the contract and the importance of continuity of service from Communications Support Services. **CG** agreed to pass the feedback from the Committee to the Accounting Officer.

#### **ACTION – SECRETARIAT**

- 4.18. The number of Post Project Evaluations (PPEs) due be completed by end March 2018 was noted. **MM** advised the Commission consider completing PPEs within 6 months, rather than one year, in order to stagger the mount to be completed in any one timeframe.

#### **Forum Business Case**

- 4.19. **CG** advised the Forum Business Case 2017-19 had been approved by TEO on 20 October 2017.

#### **Audit**

- 4.20. The final Report to those Charged with Governance was noted.
- 4.21. **GON** queried if there would be a quality check on the Annual Accounts in the coming year and **CG** confirmed there would not.
- 4.22. **BMD** requested that the management accounts reflect the split of the payroll costs.

#### **ACTION – SECRETARIAT**

- 4.23. The letter received on 19 December from NIAO re the change of NIAO Director responsible for the Commission was noted.
- 4.24. It was noted that a representative from NIAO was not in attendance at the meeting. **MMI** advised she would contact NIAO to ensure NIAO attendance in future.
- 4.25. The paper on the implementation of audit recommendations was noted.

#### **Internal Audit**

- 4.26. Fieldwork for a review of compliance with aspects of the Standards for Services provided to Victims and Survivors and compliance with the Agreement for monitoring and evaluation between CVSNI and VSS took place in January 2018. The Terms of Reference were noted. The Review Report would be included at the next meeting.

#### **ACTION - SECRETARIAT**

- 4.27. Fieldwork for a review of Corporate Governance (compliance with the requirements of the MSFM) and Follow up of the 2017/18 year commenced on 22 January 2018. The Terms of Reference were noted.
- 4.28. It was agreed to forward a copy of the MSFM to the ARAC members, and to include the updated MSFM at the next meeting.

#### **ACTION - SECRETARIAT**

- 4.29. It was agreed to send the updated MSFM to ASM as soon as it is agreed.

#### **ACTION - SECRETARIAT**

### **Risk Management**

- 4.30. The Risk Register was noted. The Commission's Corporate Risk Register currently contains 4 medium rated risks with amber status, and 4 low rated risks with green status.
- 4.31. **CG** advised that Risk Management Training for all staff was scheduled for 29 March 2018.
- 4.32. The Committee noted the potential financial risk to the Commission resulting from budget reductions in the coming years. It was agreed to review at the end of the next quarter.

### **ACTION - SECRETARIAT**

### **Research Projects**

- 4.33. **CG** presented a highlight report on the research projects, advising that the closing date was 3pm on Friday 26 January 2018.
- 4.34. It was noted that the projects were a week behind the projected timetable, with award of contract to be made and all research projects due to start in April 2018.
- 4.35. **CG** advised he had received the required training and noted that a meeting between TEO and CVS was due to take place on 31 January regarding finance arrangements and drawdowns for the projects. A detailed overview of finance and governance arrangements would be shared at the next meeting.

### **ACTION – SECRETARIAT**

- 4.36. **MM** recommended the Commission contact SEUPB to confirm the timeframe for the reimbursements of costs, noting that invoices for CPD costs incurred to date would be issued and would require payment.

### **ACTION – SECRETARIAT**

- 4.37. The Committee noted the potential risk to the Commission due to the lack of clarity around finance and governance arrangements. It was agreed to review at the end of the next quarter.

### **ACTION – SECRETARIAT**

### **Other issues to note**

#### **Review of the Commission**

- 4.38. It was noted that the final draft report had been signed off on 2 October 2017.
- 4.39. The paper detailing implementation of the recommendations was noted.

#### **Staffing**

- 4.40. **CG** confirmed that all vacant posts at the Commission had been filled.
- 4.41. Staffing structure and job descriptions for all posts were under review by Secretary to the Commission and Heads of Teams following a recommendation from the CIPFA review.

#### **Freedom of Information**

- 4.42. No FOI requests had been received in the last quarter.

#### **Complaints**

- 4.43. One complaint had been received in the last quarter.

#### **Gifts & Hospitality**

- 4.44. Gifts and Hospitality Registers for the last quarter were still under review and would be made available on the Commission's website as soon as possible.

4.45. There were no exceptional gifts or hospitality received or provided in last quarter.

**Fraud**

4.46. There were no reported instances of fraud during the last quarter.

**Guidance Received**

4.47. DAO (DoF) 05/17 – Appointment/Designation of Accounting Officers was noted.

**Audit and Risk Assurance Committee**

4.48. The meetings scheduled for 2018 were noted;

- Thursday 12 April 2018
- Thursday 28 June 2018
- Thursday 11 October 2018

**5. AOB**

5.1. There was no AOB.

Signed  
Name

  
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MARY MCIVOR

Date

12 April 18