



**AUDIT RISK & ASSURANCE COMMITTEE**  
**Minutes of Meeting**  
**Wednesday 6 May 2020, 10.00am**  
**Video conference**

**Present:**

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

**In Attendance:**

Brian Clerkin **BC** (ASM) – Up to Item 5.7  
Marie Matthews **MM** (TEO)  
Sinead Brown **SB** (TEO)  
Kathy Doey **KD** (NIAO)  
Steven Lindsay **SL** (Cavanagh Kelly) – From Item 5.8 to 5.9  
Andrew Sloan **AS** (Accounting Officer, CVS)  
Marie Neill **MN** (Secretariat, CVS)

**1. Introduction**

- 1.1. The Chair (**MMI**) welcomed everyone to the meeting.
- 1.2. Apologies were noted from **SM**.
- 1.3. It was noted that this would be the last meeting attended by **BC** as the Internal Audit contract was moving to Cavanagh Kelly.

**2. Declaration of Interests**

- 2.1. There were no Conflicts of Interests noted.

**3. Minutes of meeting on 18 November 2019 and 4 February 2020**

- 3.1. The minutes of meetings on 18 November 2019 and 4 February 2020 were agreed.

- 3.2. *AP4 – Arrange for ARAC to meet IA and NIAO without CVS staff present at agreed times during year* – It was agreed that internal auditor and external auditor would meet with ARAC prior to commencement of the main meeting in July 2020

**ACTION – SECRETARIAT**

- 3.3. *AP5 – Procurement of Internal Audit service starting Q4 for new contract in place by 1 April 2020* - It was noted that this action was complete however TEO required sight of draft Internal Audit Strategy for 2020/21 prior to final agreement by CVS.

**ACTION – SECRETARIAT**

- 3.4. *AP6 - Check on status of information/meetings related to Departmental scenario planning* – **SB** advised that TEO were still awaiting confirmation of ALB budgets for 2020/21 and it is hoped that this will be issued before the end of May 2020.

**ACTION – TEO**

- 3.5. *AP7 – Ensure up to date contact details recorded on Fraud & Whistleblowing policies* – It was noted that this action was currently under review and ongoing.

**ACTION – SECRETARIAT**

- 3.6. *AP8 – Ascertain if/when Fraud Risk Assessment carried out* – It was noted that this action remained ongoing.

**ACTION – SECRETARIAT**

- 3.7. *AP9 – Review and update GDPR Action Plan to take account of recommendations from Information Management Review* - It was noted that this action remained ongoing.

**ACTION – SECRETARIAT**

- 3.8. *AP10 – Arrange dates for ARAC appraisals* – It was noted that this action remained ongoing

**ACTION – SECRETARIAT**

#### 4. NIAO Update

- 4.1. **KD** advised that due to the impact of Covid-19 the NIAO were unable to present an Audit Strategy for CVS at this time. It was noted that a planning meeting was to be arranged and an audit strategy would be available for the next ARAC meeting in July 2020.

#### **ACTION – NIAO**

#### 5. Internal Audit Update

- 5.1. **BC** presented the Review of Risk Management and Corporate Governance along with Follow Up reports, noting the satisfactory assurance for both.
- 5.2. Following discussion it was agreed that the management responses for recommendations C4 and C5 on the Review of Risk Management and Corporate Governance would be amended and forwarded to ASM in order to re-issue the final report.

#### **ACTION – AS and ASM**

- 5.3. **AS** noted that a long term sickness absence had impacted on the ability to fully implement outstanding audit recommendations however most were in progress.
- 5.4. A discussion took place around provision of a central Records Management System for CVS. **AS** recognised that there was a need for further exploration in this area and a possibility for consideration in future monitoring round bids.
- 5.5. **GON** noted that recommendation A10 in the Follow Up Review was no longer accepted. **AS** provided further detail around the need for all CVS staff to be able to access and use the function of the Client Query Database and provided assurance that all necessary training and guidance with particular reference to sensitivity and confidentiality was followed at all times.
- 5.6. **BC** present the Annual Assurance Report with an overall satisfactory opinion.
- 5.7. **MMI** thanked **BC** and all staff at ASM for the support provided throughout the duration of the Internal Audit contract.

**BC** left the meeting.

- 5.8. **MMI** welcomed the new internal auditor **SL** to the meeting.
- 5.9. It was noted that a meeting would be arranged with CVS and **SL** in order to develop the new Internal Audit Strategy which would be presented at the next ARAC meeting in July 2020.

**ACTION – SECRETARIAT**

**SL** left the meeting.

**6. Accounting Officer Update**

- 6.1. **AS** presented the Accounting Officer Update.

**Performance Report**

- 6.2. It was noted that the Draft Outcome Delivery Plan for 2020/21 had been submitted to TEO and was awaiting approval.
- 6.3. It was agreed that the final Outcome Delivery Plan for 2019/20 would be circulated to ARAC.

**ACTION – SECRETARIAT**

- 6.4. **MMI** noted that the new Organisational structure required to be inserted in the Outcome Delivery Plan for 2020/21.

**ACTION – SECRETARIAT**

- 6.5. Following discussion it was agreed that the heading on the table of Corporate Outcome 6 would be reviewed and updated to include details of how activities and outputs would be measured.

**ACTION – AS/SM**

- 6.6. **GON** highlighted that the Information Security policy would need to be reviewed and updated in light of new video conference arrangements due to the impact of Covid-19.
- 6.7. **AS** advised that a protocol had been put in place and would be circulated.

**ACTION - Secretariat**

**Risk Management**

- 6.8. The Corporate Risk Register containing 1 medium rated risk with amber and 2 high rated risk with red status was noted.

- 6.9. **AS** advised that consideration would be given at the next Board meeting to reducing CR 3 in relation to the impacts of COVID19 from red to amber.
- 6.10. **BMD** noted that some risks did not have specific dates for targets and it was agreed that this would be reviewed and updated.

#### **ACTION – AS/SM**

#### **Management Accounts and Report**

- 6.11. **AS** presented the 2019/20 year end forecast showing an estimated underspend of £1.5k

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

- 6.12. The update paper on Business Cases, Procurement and Post Project Evaluations was noted.
- 6.13. **BMD** noted that the absence of PPE dates for the Research on Physical and Psychological Injury projects and it was agreed this would be updated.

#### **ACTION – SECRETARIAT**

#### **Audit**

- 6.14. The paper on the implementation of audit recommendations was noted.
- 6.15. **GON** queried if there would be a review of the CVS website. **AS** advised this was currently being reviewed alongside the Forum Replenishment project and CVS proposed to submit a bid in the June monitoring round.
- 6.16. **BMD** queried if a review had been carried out to the Asset Register and **AS** confirmed that this process including disposals/assets scrapped had been completed.

#### **Peace IV Funded Research Projects**

- 6.17. The Peace IV Highlight Report was noted.
- 6.18. The Peace IV Tri-Annual Budget and Report was noted.
- 6.19. **MMI** noted that the project milestones would be amended due to the impact of Covid-19

#### **Organisational Structure**

- 6.20. **AS** advised that the recruitment process for 2 vacant posts had reached advertisement stage and were currently on hold due to impact of Covid-19. He further advised that this would be kept under review.

6.21. It was noted that JEGS evaluations had been drafted and ready for submission to NICS HR Grading Unit.

### **GDPR**

6.22. The latest update of the Action Plan from April 2019 was noted.

6.23. It was noted that the GDPR Action Plan would be reviewed and updated to take into consideration recommendations from Internal Audit's Information Management Review.

## **ACTION - SM**

### **Freedom of Information**

6.24. No FOI requests had been received since the last meeting.

### **Complaints**

6.25. No complaints had been received since the last meeting.

### **Subject Access Requests**

6.26. No Subject Access Requests had been received since the last meeting.

### **Gifts & Hospitality**

6.27. The Gifts and Hospitality for each quarter were reviewed and would be made available on the Commission's website.

6.28. **AS** advised that no exceptional gifts or hospitality had been received or provided since the last meeting.

### **Fraud**

6.29. There had been no reported instances of fraud since the last meeting.

### **Data Breaches**

6.30. No data breaches had been reported since the last meeting.

### **Guidance Received**

6.31. There had been no guidance issued since the last meeting

**7. AOB**

7.1. It was noted the date of the next meeting would be 8 July 2020.

7.2. It was agreed to arrange dates for ARAC Appraisals

**ACTION – SECRETARIAT**

A handwritten signature in black ink, appearing to read 'Mary McIvor', written in a cursive style.

Signed \_\_\_\_\_  
Name **MARY MCIVOR**

Date