



AUDIT RISK & ASSURANCE COMMITTEE
Minutes of Meeting
Thursday 10 February 2022 10.30am
Video conference

Present:

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

Staff

Andrew Sloan **AS** (Chief Executive, CVS)
Stephen Moore **SM** (Head of Finance and Corporate Affairs, CVS)
Marie Neill **MN** (Secretariat, CVS)

In Attendance:

Steven Lindsay **SL** (Cavanagh Kelly)
Christine Burns **CB** (NIAO)
Marie Matthews **MM** (TEO)

1. Introduction

- 1.1. The Chair welcomed everyone to the meeting, noting that **CB** was in attendance from NIAO as a change to the audit team had taken place.
- 1.2. There were no apologies.

2. Declaration of Interests

- 2.1. There were no Conflicts of Interests noted.

3. Minutes of meeting on 4 November 2021

- 3.1. The minutes of meetings on 4 November 2021 were agreed.

- 3.2. *AP1 – Obtain guidance from TEO re Corporate Risk Register compliance with HM Treasury Orange Book Management of Risk – it was noted that this remained outstanding. MM had previously advised this would be reviewed and TEO would provide general advice for all ALBs in due course.*

ACTION – TEO

- 3.3. *AP6 - Seek clarification around completion of independent PPE for PIV research projects – it was noted that CVS had prepared a brief “Lessons Learned” paper and would build on this. The issue of carrying out an independent PPE remains unclear.*

ACTION – AS

- 3.4. *Liaise with TEO re PIV cash flow issues – it was noted that CVS would prepare a cashflow forecast based on reasonable assumptions and submit to TEO.*

ACTION – SM/TEO

- 3.5. *Make arrangements for workshop or internal audit review on MSFM compliance – To be confirmed if an MSFM review will take place in 2021/22 as BCS review is also in progress during Q4.*

ACTION – SM

- 3.6. *Concerns raised around emotional burden on individual Forum members, following recommendation in Forum Evaluation to suspend or significantly reduce its operations - Issue escalated to TEO for further discussion.*

ACTION – TEO

- 3.7. *Retrospective approval required from TEO for business cases to employ agency staff - Business Cases drafted and in process of being finalised for approval.*

ACTION – MN

- 3.8. *Formal approval for write-off of overpayment in salaries awaited from TEO*

ACTION – TEO

4. Internal Audit Update

- 4.1. **SL** presented a summary of the findings and recommendations from the Internal Audit Review of MoU with VSS and Risk Management Arrangements, which provided a satisfactory assurance rating.
- 4.2. **SL** highlighted one Priority 2 recommendation for the MoU with VSS and one Priority 3 recommendation for Risk Management.
- 4.3. A discussion took place around the need to hold trilateral meetings and if this was being duplicated as Co-Design meetings regularly took place between TEO, CVS and VSS.
- 4.4. **MMI** noted the forthcoming BCS review would explore this further, and **MM** advised the formal review would start within the next month.
- 4.5. It was noted that the Risk Management Strategy should be formally approved by ARAC and this would be presented at the next meeting.

ACTION – MN

- 4.6. **SL** advised that the HR and Performance Management fieldwork was underway and the Follow Up report and Audit Plan for 2022-23 would be presented at the next ARAC meeting.

5. NIAO Update

- 5.1. **CB** noted that the Report to Those Charged with Governance had been presented at the last ARAC meeting and advised that a new audit team had been put in place to review the 2021-22 Annual Report and Accounts. A planning meeting would take place in the coming weeks to develop the audit strategy for presentation at the next ARAC meeting.
- 5.2. Key points in the Report to those charged with Governance were the reliance on Agency staff and irregular expenditure due to temporary promotion overlap. **AS** advised that lessons had been learned and the forthcoming BCS review would help to progress the review of organisational structure and recruitment for vacant posts.

6. Accounting Officer Update

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

Performance Management

- 6.2. The Corporate Performance and Corporate Assurance Reports for quarter 3 were noted.

- 6.3. It was noted that performance against targets were all green and on track for delivery.
- 6.4. **MMI** asked if any work would take place in relation to the Forum Replenishment prior to the new Commissioner taking up post. **AS** advised that the Forum Evaluation report had been passed to the Commissioner as this remained a priority.
- 6.5. **AS** highlighted that the progress against the key target of the redevelopment of the Commission's website was partly achieved. A 'Go-live' date would no longer be achievable within the 2021-22 financial year, however, imminent sign-off of the website Business Case could see the majority of the work and associated expenditure carried out before the end of March 2022.
- 6.6. **AS** advised that staff had attended Better Business Case training through the NICS Learning and Development programme in order to improve the quality of business cases which could be challenging given the small number of staff within the commission.

Risk Management

- 6.7. The Corporate Risk Register containing three red and one amber risk was noted.
- 6.8. Following a discussion, it was agreed that the Commission would review the level of risk for CR3 and CR4 at the next SMT, taking into consideration recent changes in Covid-19 guidelines and the appointment of a new Commissioner.

ACTION – SM

Management Accounts and Report

- 6.9. **AS** presented the management accounts to 30 November 2021. It was noted that the submission in January monitoring round, for additional capital and depreciation and reduction in Grant in Aid, was yet to be confirmed.
- 6.10. **MM** advised that a letter was being prepared for issue in the coming days to confirm successful bid and easement of Grant in Aid.
- 6.11. **BMD** noted a concern that the management accounts had not been updated since end of November 2021. **AS** and **SM** provided assurance that a high-level review of the management accounts was conducted monthly at SMT and forecasted spend regularly reviewed and updated to highlight and report on variances.
- 6.12. It was agreed that a full set of management accounts (including notes) be issued to ARAC following this meeting to provide assurance and if there were any further concerns they could be discussed at the next meeting.

ACTION – AS

Update on Business Cases and Procurement

- 6.13. The update paper on Business Cases, Procurement and Post Project Evaluations was noted. This paper would be further updated to confirm that the G7 and Website business cases had been approved by TEO

ACTION - MN

Audit

- 6.14. The paper on the implementation of audit recommendations was reviewed with progress made.
- 6.15. It was agreed that any old or outdated content on the Commission's website would be removed as soon as possible and ensure that most recent version of policies had been uploaded.
- 6.16. **BMD** asked if use of the stakeholder engagement database was included in the new Communications Strategy and if so to include in the commentary section for clarification.

ACTION - SM

Peace IV Funded Research Projects

- 6.17. The Peace IV Research update was noted.
- 6.18. **AS** advised that finalisation of the Trauma Services report had been delayed and a meeting was due to take place between VSS, CVS and Queens University on 1 March 2022 to discuss further.
- 6.19. **GON** asked if internal human resources remained a concern. **AS** advised that the Commission struggled to obtain agency workers through the NICS framework agreement which had proved to be a challenge.

Organisational Structure

- 6.20. **AS** confirmed the appointment of Ian Jeffers as Commissioner with effect from 9 May 2022.

Freedom of Information

- 6.21. One FOI request had been received since the last meeting.

Complaints

- 6.22. No complaints had been received since the last meeting.

Subject Access Requests

- 6.23. Two Subject Access Requests had been received since the last meeting.

Gifts & Hospitality

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

Fraud

6.25. No instances of fraud had been reported since the last meeting.

Data Breaches

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

Guidance Received

7. DAO (DOF) 08 21 Departmental Delegations/Requirements for DoF Approval – Cancellation of DAO (DOF) 06/12 was noted.

8. AOB

8.1. It was agreed that the next meeting would be held on 26 April 2022.



Signed
Name

Mary McIvor

Date

05 May 2022