



AUDIT RISK & ASSURANCE COMMITTEE
Minutes of Meeting
Wednesday 29 March 2023 10.30am
Equality House

Present:

Mary McIvor **MMI** (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:

Catriona McHugh **CM** (Cavanagh Kelly)
Martin Larkin **ML** (TEO)

Apologies:

Andrew Allen **AA** (NIAO)

1. Introduction

- 1.1. The Chair welcomed everyone to the meeting.
- 1.2. Apologies were noted from **AA**.

2. Declaration of Interests

- 2.1. There were no Conflicts of Interests noted.

3. Minutes of meeting on 2 February 2023

- 3.1. The minutes of meeting on 2 February 2023 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.*

ACTION – TEO

- 3.3. *AP2 – A Volunteer Policy to be developed by the Commission following recommendation in Forum Evaluation – CPD published a tender on behalf of CVS to appoint a contractor for Forum Replenishment process. The tender closed with no submissions. CVS have received feedback from CPD and will consider next steps.*

ACTION – CVS

- 3.4. *Retrospective approval required from TEO for business cases to employ agency staff – TEO confirmed advice from Corporate Governance Branch that retrospective business cases are required. TEO acknowledge current pressures and priorities and have requested that CVS work within their priorities to complete the business cases.*

ACTION – CVS

- 3.5. *ARAC to have sight of BCS Report when available – it was noted that TEO had received the draft report for review and it would be shared when finalised.*

ACTION – TEO

- 3.6. *Provide ARAC with Information Asset Register – CVS advised that current register was under review and highlighted that a File Retention and Disposal Policy had been signed off by PRONI and forwarded to NI Assembly.*

ACTION – CVS

4. Internal Audit Update

- 4.1. **CM** presented the Financial Management and Controls report which provided an overall satisfactory assurance with one Priority 2 recommendation. A discussion took place around CVS deviating from the subsistence rates contained within the NICS Travel and Subsistence Policy. ARAC recognised that there may be circumstances that would make it necessary to exceed the maximum limits and it was agreed that **AS** would seek further guidance from TEO on the matter.
- 4.2. The Follow Up report for 2022/23 was noted with one remaining recommendation to be implemented in relation the post project evaluation for Peace IV projects. **AS** advised that this would be carried out in house by the Director of Policy Development, Research and Engagement.

- 4.3. **CM** presented the Internal Audit Annual Assurance Report for 2022/23, confirming an overall satisfactory assurance rating.
- 4.4. **GON** asked if TEO should be carrying out an assessment of the commission's internal audit function against public sector internal audit standards. **ML** advised this would be queried and an update provided for the next meeting.

ACTION – TEO

- 4.5. **CM** presented the draft Internal Audit Plan for 2023/24, noting the areas to be reviewed. ARAC members provided feedback and put forward alternative suggestions for consideration. It was also noted that some corrections would be made to the number of days available. **CM** advised that the proposal would be updated and a draft plan presented to the new ARAC for approval.

ACTION – CM

5. Audit Recommendations

- 5.1. The paper on the implementation of audit recommendations was reviewed. It was noted that the timeframe for completion of the internal audit recommendation on travel and subsistence would be updated to quarter 1.

ACTION – SM

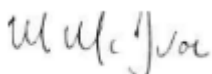
6. NIAO Update

- 6.1. **SM** advised that a planning meeting had taken place with the NIAO and an audit strategy would be presented at the next ARAC meeting. It was noted that there would be an increase in the audit fee for 2022/23 of around 13%.

7. AOB

- 7.1. **AS** thanked the ARAC members for their guidance and advice throughout their tenure. The new ARAC would be taking up post on 17 April 2023 and a provisional date for the next meeting would be 11 May 2023.

Signed
Name



Mary McIvor

Date

12 April 2023