



AUDIT RISK & ASSURANCE COMMITTEE
Minutes of Meeting
Wednesday 6 August 2025 10.00am
Video conference

Present:

Terry McGonigal (Chair)
Laura O'Neill (Member)
Conor Minnis (Member)

In Attendance:

Andrew Sloan (Chief Executive)
Stephen Moore (Head of Finance and Corporate Affairs)
Marie Neill (Secretariat)
Neil Foster (Policy Development, Research and Engagement Manager),
item 5 only
Elicia Erasmus (Cavanagh Kelly Internal Auditor)
Andrew Allen (Northern Ireland Audit Office Audit Manager)
Julie Shirlow (The Executive Office)

Apologies:

None

1.0 Introduction

1.1 The Chair welcomed everyone to the meeting. It was noted that the Policy Development, Research and Engagement Manager, Neil Foster would present Agenda item 5 and then leave the meeting.

2.0 Declaration of Interests

2.1 There were no Conflicts of Interests noted.

3.0 Minutes of Meeting on 7 May 2025

3.1 The minutes of the meeting on held on 7 May 2025 were agreed.

3.2 Completed actions were noted. It was noted that the outstanding action for Cavanagh Kelly Internal Auditor would be carried forward to the next meeting.

4.0 ARAC Terms of Reference

4.1 Terry McGonigal requested members to review the Terms of Reference and bring any points for consideration to the next meeting. It was noted that going forward the ARAC Terms of Reference would be appended to the Agenda and referred to as a standing item.

5.0 Policy Development, Research and Engagement (PDRE) Update

5.1 The paper on the Policy Development, Research and Engagement was presented by Neil Foster, PDRE Manager ,who welcomed the recent announcement of a new Commissioner. Other recent additional resources included the PEACEPLUS Research Programme Support Officer who is on a three-year fixed term contract and a temporary agency worker to cover a long-term absence within the team.

5.2 The Audit and Risk Assurance Committee members appreciated the update on work currently being undertaken and looked forward to continuing to gain knowledge and understanding of the work being carried out.

5.3 The Commission Chief Executive noted that the updated Standards for VSS funded groups had been approved and published on the Commission website and wished to record thanks to the PDRE Manager for the work involved in bringing this longstanding matter to a close.

6.0 Northern Ireland Audit Office Update

6.1 The NIAO Audit Manager advised that the draft Annual Report and Accounts 2024-25 were expected to be received following review at this meeting and the audit would commence on 11 August 2025.

7.0 Internal Audit Update

7.1 The Head of Finance and Corporate Affairs presented the Audit Recommendations paper and provided an update.

7.2 It was noted that 1 recommendation remained partially outstanding with a target date of Q2 2025-26 for implementation. ARAC members queried if the timeline for completion of this recommendation was realistic due to

competing priorities with the upcoming audit and laying of the Annual Report and Accounts 2025-26. The Head of Finance and Corporate Affairs was confident this target would be met.

- 7.3 Cavanagh Kelly Internal Auditor advised that if necessary they could move forward their Follow Up review to accommodate any change in timeframe if required. The ARAC were also formally advised that Cavanagh Kelly had joined forces with Cooper Parry and with effect from August 2025 the name change would take effect. There will be no change to the audit teams or partners.

8.0 Corporate Risk Register

- 8.1 The Commission Chief Executive presented the Corporate Risk Register, noting two red, one amber and one green risk.
- 8.2 It was noted that following the Risk Management Workshop, together with the recent announcement of a new Commissioner, a full review of the Corporate Risk Register would take place and be presented at the next ARAC meeting.
- 8.3 Conor Minnis queried if the risk around IT and cyber security controls should remain on the Risk Register as the status was green with no planned actions. Following discussion, it was agreed that this risk should remain and as there would be ongoing training required in this area, along with lessons to be learned from other cyber attacks. The Action Plan would be reviewed and updated as necessary.

ACTION – Commission Chief Executive & Head of Finance and Corporate Affairs

9.0 Draft Annual Report and Accounts 2024-25

- 9.1 The Head of Finance and Corporate Affairs presented the draft Annual Report and Accounts 2024-25 and further expanded on questions put forward by the ARAC Chair and members.
- 9.2 Following discussion, it was agreed that the points below would be taken into consideration and updated and the Annual Report and Accounts:
- Inclusion to reflect the new Commissioner taking up post on 6 October 2025,
 - Inclusion of the ARAC Chair and members attending the Risk Management Workshop,
 - Clarification around PEACEPLUS Advance in Note 9 – Trade Payables, Accruals and Deferred Income.

ACTION – Head of Finance and Corporate Affairs

9.3 Following completion of the updates noted above, it was agreed that the draft Annual Report and Accounts for 2024-25 was approved for submission to the Northern Ireland Audit Office.

10.0 Outcome Delivery Plan 2025-26 (Draft)

10.1 The Commission Chief Executive presented the Draft Outcome Delivery Plan 2025-26 which had been forwarded to The Executive Office.

10.2 Terry McGonigal noted that a lot of the target dates were listed as March 2026 and queried if there was a need to review. The Commission Chief Executive confirmed that all targets were currently on track for completion and a progress report would be presented at the next meeting.

10.3 Julie Shirlow advised that the draft Outcome Delivery Plan 2025-26 had been submitted to Ministers for approval.

11.0 Management Accounts Update

11.1 The Commission Chief Executive presented the management accounts for the 3 months to June 2025.

11.2 The June Monitoring Allocation letter was presented, however it was noted that due to the continued absence of a Commissioner, some easements had been identified and would be put forward in the October monitoring round.

12.0 Business Case and Procurement Update

12.1 The update paper on Business Cases, Procurement and Post Project Evaluations was reviewed and noted.

12.2 The Commission Secretariat advised that there were no outstanding Post Project Evaluations.

13.0 Freedom of Information Request

13.1 One Freedom of Information request had been received and responded to since the last meeting.

14.0 Subject Access Requests

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

15.0 Complaints

15.1 No Complaints had been received since the last meeting.

16.0 Data Breaches

16.1 No Data Breaches had been reported since the last meeting.

17.0 Gifts and Hospitality

17.1 The Commission Chief Executive advised that no exceptional gifts or hospitality had been received or provided since the last meeting.

18.0 Fraud and Whistleblowing

18.1 No instances of Fraud or suspected Fraud had been reported since the last meeting.

19.0 Guidance Received

19.1 The schedule for guidance issued by Department of Finance since the last meeting was noted.

20.0 ARAC Annual Report 2024-25 (Draft)

20.1 The ARAC Chair and members approved the ARAC Annual Report 2024-25

21.0 ARAC Self-Assessment Checklist 2024-25

21.1 The Commission Chief Executive present the collated version of the ARAC Self-Assessment Checklist. Following discussions the following points were noted

- Terry McGonigal advised that a Skills Audit would be carried out to ascertain if there were any gaps in knowledge or further training requirements.
- The Commission Chief Executive acknowledged the importance of having a member of the PDRE team attend each meeting to present an overview of the ongoing work of the Commission.
- Consideration would also be given for the chance of members to meet Forum members at an appropriate opportunity. It was noted that the responses to 1.3 and 1.6 should be "Yes"

ACTION – Corporate Services Manager

21.3 AOB

None

23.0 Date of Next Meeting

23.1 It was noted that the next Audit and Risk Assurance Committee meeting would take place on 22 September 2025.

Signed:

Handwritten signature in blue ink, appearing to read "Terry McGonigal".

Name:

Terry McGonigal (Chair)

Date:

22/9/25