

# **Report to those charged with Governance**

**The Commission for Victims and Survivors for  
Northern Ireland**

2024-25

**2 October 2025**

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*We have prepared this report for the Commission for Victims and Survivors for Northern Ireland’s sole use. You must not disclose it to any third party, quote or refer to it, without our written consent and we assume no responsibility to any other person.*

# 1. Key Messages

This report summarises the key matters from our audit of the 2024-25 Commission for Victims and Survivors for Northern Ireland financial statements which we must report to the Audit and Risk Assurance Committee, as those charged with governance. We would like to thank the Chief Executive and his staff for their assistance during the audit process.

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## Audit Opinion

The Comptroller and Auditor General (C&AG) certified the 2024-25 financial statements with an unqualified audit opinion, without modification on 2 October 2025.

The Audit Certificate is included at [Appendix Two](#).

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## Misstatements and Irregular Expenditure

### Financial Statement Adjustments

No adjustments to the financial statements were required as a result of the audit

### Uncorrected misstatements

There were no uncorrected misstatements identified during the course of the audit which exceeded our clearly trivial threshold of £417.

### Irregular expenditure

No irregular expenditure was identified from our audit procedures.

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## C&AG's Report

No report on the account was required.

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## Audit Findings

During the audit we reviewed internal controls; accounting systems; and procedures to the extent considered necessary for the effective

performance of the audit. We identified no priority one recommendations in relation to regularity<sup>1</sup> and the internal control environment.

Full details of findings are included at [Findings from the Audit](#).

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## **Status of the Audit**

The audit is complete. The Accounting Officer signed the annual report and accounts together with a letter of representation, which is included at [Appendix One](#), on 24 September 2025.

The total audit fee to be charged is in line with that set out in our Audit Strategy.

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## **Independence**

We consider that we comply with the Financial Reporting Council (FRC) Ethical Standard and that, in our professional judgment, we are independent and our objectivity is not compromised.

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## **Management of information and personal data**

The Commission for Victims and Survivors for Northern Ireland is required to comply with the General Data Protection Regulations (GDPR) in the handling and storage of personal data. Those Charged with Governance should ensure they have made sufficient enquiries of management to form a view on whether there were any significant specific data incidents which should be disclosed in the Governance Statement. We are unaware of any data handling incidents during the year and confirmation to this effect has been sought within the letter of representation included at [Appendix One](#).

During the course of our audit we have access to personal data to support our audit testing. We have established processes to hold this data securely within encrypted files and to destroy it where relevant at the conclusion of our audit. We can confirm that we have discharged those responsibilities communicated to you in accordance with the requirements of General Data protection Regulation (GDPR) and Data Protection Act 2018.

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<sup>1</sup> Regularity - expenditure and income have been applied to the purposes intended by the Northern Ireland Assembly and that the transactions conform to the authorities which govern them.

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## **Actions for the Audit and Risk Assurance Committee**

The Audit and Risk Assurance Committee should review the findings set out in this report, including the letter of representation and audit certificate at Appendices One and Two respectively.

## **2. Audit Scope**

We have completed our audit of the 2024-25 financial statements in accordance with International Standards on Auditing (UK) (ISAs) issued by the Financial Reporting Council; with Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'; and with the Audit Strategy presented to the Audit and Risk Assurance Committee in February 2025.

In the Audit Strategy we advised that materiality had been set at £17,951 based on 2023-24 expenditure. As total operating expenditure decreased from £897,556 to £695,195 in 2024-25, we reconsidered the materiality used for this audit and reduced it to £13,904. We also reduced the error reporting threshold from £539 to £417.

There are no matters to communicate concerning the planned scope and timing of the audit.

### **3. Significant Risks**

The significant risk identified in our Audit Strategy has been addressed as follows:

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#### **Significant Risk 1**

##### **Management override of controls**

Under ISA (UK) 240, there is a presumed significant risk of material misstatement due to fraud through management override of controls.

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#### **Audit Response**

As required by ISA (UK) 240, we:

- Tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements.
  - Reviewed and accounting estimates for biases and evaluated whether the circumstances producing the bias, if any, represented a risk of material misstatement due to fraud.
  - Considered significant transactions that are outside the normal course of business for the entity, or that otherwise appeared to be unusual.
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#### **Outcome**

No issues that indicate a management override of controls were identified as part of this work.

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No additional significant risks were identified during our audit fieldwork.

## **4. Findings from the Audit**

### **Financial Reporting**

As part of our audit, we evaluate the qualitative aspects of accounting practices and financial reporting. In this section we draw to your attention any significant changes or issues in respect of accounting policies; accounting estimates; and financial statement disclosures.

The Commission for Victims and Survivors for Northern Ireland has adequate processes in place for the production of the accounts and continue to produce good quality supporting working papers. Officers dealt with audit queries, and the audit process has been completed within the planned timescales.

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### **Accounting Policies**

The accounting policies applied by the Commission for Victims and Survivors for Northern Ireland were considered appropriate.

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### **Accounting Estimates**

Accounting estimates and judgements were considered appropriate. No significant or complex accounting estimates or judgements were made in the financial statements.

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### **Financial Statement Disclosures**

We have made a number of suggestions to improve narrative disclosures and to ensure completeness of the disclosures required under the Financial Reporting Manual and other relevant guidance.

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### **Going Concern**

No events or conditions were identified from our audit work that cast significant doubt about the Commission for Victims and Survivors for Northern Ireland's ability to continue to adopt the going concern basis of accounting.

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## **Annual Report**

The Annual Report was considered to be consistent with our understanding of the business and was in line with the other information provided in the financial statements.

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## **Accountability Report**

The parts of the Accountability Report to be audited were considered to be properly prepared in accordance with The Executive Office directions issued under the Victims and Survivors (Northern Ireland) Order 2006 as amended by the Commission for Victims and Survivors Act (Northern Ireland) 2008.

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## **Governance Statement**

The Governance Statement was considered to reflect compliance with the Department of Finance's guidance.

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## **Regularity, Propriety and Losses**

We found no issues in relation to irregularity, impropriety or losses during our audit.

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## **Internal Control**

No material weaknesses in the design and implementation of internal control have come to our attention during the audit.

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## **Related Parties**

No significant matters were arising during the audit in connection with the Commission for Victims and Survivors for Northern Ireland's related parties.

## Audit Recommendations

This section outlines the findings arising from our audit, as well as management's response and target date for implementation. Our findings are defined as:

- **Priority 1** – significant issues for the attention of senior management which may have the potential to result in material weakness in internal control.
  - **Priority 2** – important issues to be addressed by management in their areas of responsibility.
  - **Priority 3** – issues of a more minor nature which represent best practice.
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### Finding 1

#### Rental Agreement

The Memorandum of Terms of Occupation (MOTO) between the Equality Commission for Northern Ireland (ECNI) and the Commission for Victims and Survivors for Northern Ireland (CVS) sets out the terms and conditions for CVS's occupancy of Equality House.

The MOTO specifies that CVS will be charged 5.86% of the annual rent levied by the landlord. The same percentage charge applies to service charges, rates, planned repairs, maintenance of communal areas, fuel charges and facilities management.

However, invoices received and paid by CVS in 2024-25 show the CVS bore 6% of the rates charge, 4.86% of fuel, facilities management and repairs and maintenance (based on head count) and 5.49% of rent and SD charges (based on the area allocated).

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#### Priority Rating

3

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#### Recommendation

CVS should ensure that all changes to charges/rates set out in the MOTO, whether increases or decreases, are formally agreed between ECNI and CVS and that the MOTO is updated accordingly.

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## **Management Response (including target date)**

Accepted. The Commission will continue to liaise with the Equality Commission on this during the 2025/26 financial year and subsequent years. This will be to ensure increases / decreases are all formally notified and agreed.

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## **Finding 2**

### **IT Health Check**

CVS's IT services are provided by ECNI. However, CVS was unable to advise whether IT Health Checks have been undertaken of its Line of Business applications.

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## **Priority Rating**

3

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## **Recommendation**

CVS should liaise with ECNI to determine whether IT Health Checks have been undertaken. If IT Health Checks of CVS's Line of Business applications are required, these should be undertaken as a matter of priority.

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## **Management Response (including target date)**

Accepted. The Commission will liaise with the Equality Commission to evidence or otherwise these IT Health Checks during the 2025/26 financial year and subsequent years.

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## **5. Misstatements and Irregular Expenditure**

### **Adjusted misstatements**

During the audit process we did not identify any misstatements above our clearly trivial threshold of £417.

### **Uncorrected misstatements**

No unadjusted misstatements which exceed our clearly trivial threshold of £417 were identified.

### **Irregular Expenditure**

No irregular expenditure was identified during the course of our audit.

# Appendix One – Letter of Representation

## [Client Letterhead]

The Comptroller and Auditor General  
Northern Ireland Audit Office  
106 University Street  
BELFAST  
BT 7 1EU

## **Letter of Representation: The Commission for Victims and Survivors for Northern Ireland 2024-25**

As Accounting Officer of the Commission for Victims and Survivors for Northern Ireland I have fulfilled my responsibility for preparing accounts that give a true and fair view of the state of affairs, net expenditure, cash flows, Changes in Taxpayers' Equity; and the related notes of the Commission for Victims and Survivors for Northern Ireland for the year ended 31 March 2025.

In preparing the accounts, I was required to:

- observe the accounts direction issued by The Executive Office and apply appropriate accounting policies on a consistent basis in accordance with International Financial Reporting Standards in force at the reporting date;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards have been followed and disclosed and explain any material departures in the accounts; and
- make an assessment that the Commission for Victims and Survivors for Northern Ireland is a going concern and will continue to be in operation throughout the next year; and ensure that this has been appropriately disclosed in the financial statements.

I confirm that for the financial year ended 31 March 2025:

- neither I nor my staff authorised a course of action, the financial impact of which is that transactions infringe the requirements of regularity as set out in Managing Public Money Northern Ireland;
- having considered and enquired as to the Commission for Victims and Survivors for Northern Ireland's compliance with law and regulations, I am not aware of any actual or potential non-

compliance that could have a material effect on the ability of the Commission for Victims and Survivors for Northern Ireland to conduct its business or on the results and financial position disclosed in the accounts;

- all accounting records have been provided to you for the purpose of your audit and all transactions undertaken by the Commission for Victims and Survivors for Northern Ireland have been properly recorded and reflected in the accounting records. All other records and related information, including minutes of all management meetings which you have requested have been supplied to you; and
- the information provided regarding the identification of related parties is complete; and the related party disclosures in the financial statements are adequate.

All material accounting policies as adopted are detailed in note 1 to the accounts.

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## **Internal Control**

I have fulfilled my responsibility as Accounting Officer for the design and implementation of internal controls to prevent and detect error and I have disclosed to you the results of my assessment of the risk that the financial statements could be materially misstated.

I confirm that I have reviewed the effectiveness of the system of internal control and that the disclosures I have made are in accordance with the Department of Finance guidance on the Governance Statement.

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## **Fraud**

I have fulfilled my responsibility as Accounting Officer for the design and implementation of internal controls to prevent and detect fraud and I have disclosed to you the results of my assessment of the risk that the financial statements could be materially misstated as a result of fraud.

I am not aware of any fraud or suspected fraud affecting the Commission for Victims and Survivors for Northern Ireland and no allegations of fraud or suspected fraud affecting the financial statements has been communicated to me by employees, former employees, analysts, regulators or others.

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## **Assets**

### **GENERAL**

All assets included in the Statement of Financial Position were in existence at the reporting period date and owned by the Commission for Victims and Survivors for Northern Ireland and free from any lien, encumbrance or charge, except as disclosed in the accounts. The Statement of Financial Position includes all tangible assets owned by the Commission for Victims and Survivors for Northern Ireland.

### **NON CURRENT ASSETS**

All assets over £1,000 are capitalised. They are revalued annually using Office of National Statistics indices. Depreciation is calculated to reduce the net book amount of each asset to its estimated residual value by the end of its estimated useful life in the Commission for Victims and Survivors for Northern Ireland's operations.

### **OTHER CURRENT ASSETS**

On realisation in the ordinary course of the Commission for Victims and Survivors for Northern Ireland's operations the other current assets in the Statement of Financial Position are expected to produce at least the amounts at which they are stated. Adequate provision has been made against all amounts owing to the Commission for Victims and Survivors for Northern Ireland which are known, or may be expected, to be irrecoverable.

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## **Liabilities**

### **GENERAL**

All liabilities have been recorded in the Statement of Financial Position.

There were no significant losses in the year and no provisions for losses were required at the year end.

All litigation and claims have been disclosed to you and correctly accounted for.

### **PROVISIONS**

No provisions were required in the financial statements at the end of the financial period.

## **CONTINGENT LIABILITIES**

I am not aware of any pending litigation which may result in significant loss to the Commission for Victims and Survivors for Northern Ireland.

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## **Other Disclosures**

### **RESULTS**

Except as disclosed in the accounts, the results for the year were not materially affected by transactions of a sort not usually undertaken by the Commission for Victims and Survivors for Northern Ireland, or circumstances of an exceptional or non-recurring nature.

### **UNCORRECTED MISSTATEMENTS**

No unadjusted errors have been brought to my attention.

### **EVENTS AFTER THE REPORTING PERIOD**

Except as disclosed in the accounts, there have been no material changes since the reporting period date affecting liabilities and commitments, and no events or transactions have occurred which, though properly excluded from the accounts, are of such importance that they should have been brought to notice.

### **ACCOUNTING ESTIMATES**

The methods, significant assumptions and the data used in making the accounting estimates and the related disclosures are appropriate to achieve recognition, measurement or disclosure that is in accordance with the financial reporting framework.

### **Management of Personal Data**

Except as disclosed in the Directors' Report, there have been no personal data related incidents in 2024-25 which are required to be reported.

**Andrew Sloan**  
**Chief Executive**

**24 September 2025**

## **Appendix Two – Audit Certificate**

### **THE COMMISSION FOR VICTIMS AND SURVIVORS FOR NORTHERN IRELAND**

### **THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY**

#### **Opinion on financial statements**

I certify that I have audited the financial statements of the Commission for Victims and Survivors for Northern Ireland for the year ended 31 March 2025 under the Victims and Survivors (Northern Ireland) Order 2006 as amended by the Commission for Victims and Survivors Act (Northern Ireland) 2008. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Government Financial Reporting Manual.

I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of the Commission for Victims and Survivors for Northern Ireland's affairs as at 31 March 2025 and of the Commission for Victims and Survivors for Northern Ireland's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Victims and Survivors (Northern Ireland) Order 2006 as amended by the Commission for Victims and Survivors Act (Northern Ireland) 2008 and The Executive Office directions issued thereunder.

#### **Opinion on regularity**

In my opinion, in all material respects the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

#### **Basis for opinions**

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 'Audit of

Financial Statements and Regularity of Public Sector Bodies in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my certificate.

My staff and I are independent of the Commission for Victims and Survivors for Northern Ireland in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

### **Conclusions relating to going concern**

In auditing the financial statements, I have concluded that the Commission for Victims and Survivors for Northern Ireland's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Commission for Victims and Survivors for Northern Ireland's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

The going concern basis of accounting for the Commission for Victims and Survivors for Northern Ireland is adopted in consideration of the requirements set out in the Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

My responsibilities and the responsibilities of the Commission and the Accounting Officer with respect to going concern are described in the relevant sections of this certificate.

### **Other Information**

The other information comprises the information included in the Annual Report other than the financial statements, the parts of the Accountability Report described in that report as having been audited, and my audit

certificate and report. The Commission and the Accounting Officer are responsible for the other information included in the annual report. My opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in my certificate I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

### **Opinion on other matters**

In my opinion, based on the work undertaken in the course of the audit:

- the parts of the Accountability Report to be audited have been properly prepared in accordance with The Executive Office directions made under the Victims and Survivors (Northern Ireland) Order 2006 as amended by the Commission for Victims and Survivors Act (Northern Ireland) 2008; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

### **Matters on which I report by exception**

In light of the knowledge and understanding of the Commission for Victims and Survivors for Northern Ireland and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report.

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the parts of the Accountability Report to be audited are not in agreement with the accounting records; or

- certain disclosures of remuneration specified by the Government Financial Reporting Manual are not made; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with the Department of Finance's guidance.

## **Responsibilities of the Commission and Accounting Officer for the financial statements**

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Commission and the Accounting Officer are responsible for:

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- ensuring the annual report, which includes the Remuneration and Staff Report is prepared in accordance with the applicable financial reporting framework; and
- assessing the Commission for Victims and Survivors for Northern Ireland's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Commission for Victims and Survivors for Northern Ireland will not continue to be provided in the future.

## **Auditor's responsibilities for the audit of the financial statements**

My responsibility is to audit, certify and report on the financial statements in accordance with the Victims and Survivors (Northern Ireland) Order 2006 as amended by the Commission for Victims and Survivors Act (Northern Ireland) 2008.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in

the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Commission for Victims and Survivors for Northern Ireland through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included Victims and Survivors (Northern Ireland) Order 2006 as amended by the Commission for Victims and Survivors Act (Northern Ireland) 2008;
- making enquires of management and those charged with governance of the Commission for Victims and Survivors for Northern Ireland's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to the Commission for Victims and Survivors for Northern Ireland's susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of the Commission for Victims and Survivors for Northern Ireland's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the posting of unusual journals;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a

direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;

- addressing the risk of fraud as a result of management override of controls by:
  - performing analytical procedures to identify unusual or unexpected relationships or movements;
  - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
  - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
  - investigating significant or unusual transactions made outside of the normal course of business.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my certificate.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

## **Report**

I have no observations to make on these financial statements.

**Dorinnia Carville**  
**Comptroller and Auditor General**  
**Northern Ireland Audit Office**  
**106 University Street**  
**BELFAST**  
**BT7 1EU**

2 October 2025