



# THE COMMISSIONER FOR SURVIVORS OF INSTITUTIONAL CHILDHOOD ABUSE

## Audit and Risk Assurance Committee

### Minutes

Meeting Overview	
<b>Meeting:</b>	<b>Location</b>
Audit and Risk Assurance Committee	via Zoom
<b>Date:</b>	<b>Time:</b>
21 September 2022	11.00 am

Attendees	
<b>Name</b>	<b>Title</b>
David Small	ARAC Chair
Fiona Ryan	Commissioner
Joy Hadden	ARAC Member
Tara Cunningham	Secretary to the Commissioner
Joanne McComb	Deputy Principal, Corporate Services
Lisa McCord	Accountant (Staff Officer)
Steven Lindsay	Partner, Cavanagh Kelly
Kathy Doey	Audit Manager, NI Audit Office
Colin Childs	Staff Officer, TEO
<b>Note Taker</b>	<b>Title</b>
Ruth Jordan	PA to the Commissioner

Apology	
<b>Name</b>	<b>Title</b>
Rosalind Dempsey	Joint Head of HIA Implementation Branch



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Agenda Item		
<b>1</b>	<b>Chair, Welcome &amp; Introduction</b>	<b>Action</b>
	<ul style="list-style-type: none"> <li>The Chair welcomed everyone attending the first full ARAC Meeting.</li> <li>Followed by apologies and introductions of those present.</li> </ul>	
<b>2</b>	<b>Review of Minutes from Initial Meeting</b>	<b>Action</b>
	<ul style="list-style-type: none"> <li>The Chair agreed minutes of initial ARAC meeting dated 27 June 2022, pending a minor amendment to the 'Conflict of Interest' Register.</li> <li>J Hadden also agreed minutes of initial meeting.</li> </ul>	Amended and Updated Previous Minute (R Jordan)
<b>3</b>	<b>Declaration of Potential Conflict of Interest</b>	<b>Action</b>
	<ul style="list-style-type: none"> <li>The Chair requested amendment/rewording of his other interests to "Board Member and Audit Committee Chair for the Northern Ireland Blood Transfusion Service and Member of the Northern Regional College Governing Body".</li> <li>J Hadden stated she had changed roles from Urban Villages to the Strategic Investment Board (SIB) and had advised Gareth Johnston at TEO.</li> </ul>	Edit and update Register of Interests (J McComb)
<b>4</b>	<b>Terms of Reference</b>	<b>Action</b>
	<ul style="list-style-type: none"> <li>The Chair agreed the ARAC Terms of Reference and stated that the document would also be reviewed under governance within the forthcoming Audit.</li> <li>S Lindsay said Cavanagh Kelly had reviewed the ToR and benchmarked against other NDPB's to ensure best practice. The Chair advised that he was content.</li> </ul>	
<b>5</b>	<b>Cavanagh Kelly – Internal Audit Update</b>	<b>Action</b>
	<ul style="list-style-type: none"> <li>S Lindsay apologised that the Internal Audit and Strategy had not been sent through 5 days in advance of the meeting and informed that Catriona McHugh would be in attendance at the next meeting.</li> </ul>	



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Agenda Item		
5	Cavanagh Kelly – Internal Audit Update (contd.)	Action
	<ul style="list-style-type: none"><li>• S Lindsay also advised that the Internal Audit document was a standard document.</li><li>• It was noted by the Commissioner that she is a corporation sole and is effectively the board which places even greater important on the assurance role of the ARAC in terms of scrutiny.</li><li>• J Hadden had one query within Section 7 - "The strategic internal audit plan will be reviewed each year" if it should be earlier in the year?  S Lindsay clarified that once a year was the 'formal' review but would be followed up as an independent assurance and there will be a progress report at each ARAC meeting. Traditionally the review would be complete by the end of the year.</li><li>• S Lindsay advised that both the Internal Audit Charter and Strategy had been discussed with the Commissioner's management team. The 'Draft' would be removed and updated as per ARAC recommendations. This would be reviewed annually.</li><li>• S Lindsay highlighted that the audit plan is a flexible Audit Risk Assessment, with 20 days per year concentrating on Statutory Functions; Organisational and Corporate Matters; and Governance and Finance.</li><li>• The Chair said the plan appeared reasonable and appropriate and in line with what he had discussed with the Commissioner regarding the importance of governance.</li><li>• The Chair enquired if Cavanagh Kelly had the Audit resource capacity to deliver the audit plan. S Lindsay confirmed that he had assigned 2 auditors and the work would be completed by 31 March 2023.</li></ul>	



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Agenda Item		
<b>6</b>	<b>Cavanagh Kelly – Internal Audit Update (contd.)</b>	
	<ul style="list-style-type: none"> <li>• Audit Strategy and Plan agreed by The Chair and J Hadden.</li> <li>• S Lindsay advised that Appendix C of the Internal Audit Strategy gave a list of Internal Audit KPIs.</li> </ul>	
<b>6</b>	<b>NIAO – External Audit Update</b>	<b>Action</b>
	<ul style="list-style-type: none"> <li>• K Doey advised that NI Audit Office had undertaken preliminary planning work and that she would arrange a Planning Meeting with T Cunningham and J McComb.</li> <li>• NIAO planned to commence field work on the 1<sup>st</sup> or 2<sup>nd</sup> week of November for two weeks. The strategy will be circulated before finalising.</li> <li>• No noted changes from last year. If NIAO receive the draft accounts, work should be completed by mid-November although may not be signed off by the end of December.</li> <li>• The Chair asked if the planned timing of the NIAO audit was normal (several months behind the year end). K Doey said there had been a late start and that Non-Departmental Public Bodies were usually the last to be audited.</li> <li>• K Doey said the plan for next year onwards would be to start in the summer months. If the Body produced their accounts, NIAO would try and bring forward. Ideally, they aim to complete by the end of the calendar year, but Department accounts are priority. It would also be the intention of NIAO to liaise with COSICA at an earlier stage next year.</li> <li>• J Hadden – no comment.</li> </ul>	<p>Planning Meeting TBC (K Doey)</p>



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Agenda Item		
<b>6</b>	<b>NIAO – External Audit Update (contd.)</b>	<b>Action</b>
	<ul style="list-style-type: none"><li>• The Commissioner thanked the Chair and K Doey and stated the sooner the audit commences the better for COSICA. It was noted that the Annual Report and Accounts had been received by NIAO so COSICA were ready to proceed.</li><li>• K Doey said she would try for the end of the year but that the Lead Auditor was currently working on other work and NIAO were struggling to recruit but they would do their best.</li><li>• The Chair advised that the committee would work with NIAO to progress.</li></ul>	
<b>7</b>	<b>Annual Report and Accounts (Draft)</b>	<b>Action</b>
	<ul style="list-style-type: none"><li>• The Commissioner advised it was COSICA's first full year Annual Report. She added that it was the balance of finding the correct tone whilst providing the right level of information which took the time to produce the documents however this is now complete and ready for auditors.</li><li>• The chair commended the Annual Report stating that it was comprehensive and promoted the hard work of COSICA.</li><li>• J Hadden said she agreed with the Commissioner and the Chair; that the Report was factual and promoted the achievements as well as challenges faced, with a good balance.</li><li>• The Chair acknowledged that the first year of operation was always going to be difficult for an organisation.</li><li>• The Commissioner thanked the Committee for their comments.</li><li>• The Chair noted that NIAO would now be progressing the necessary programme of work</li></ul>	



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Agenda Item		
8	Risk Register	Action
	<ul style="list-style-type: none"> <li>• The Chair commented that risks were clearly identified and as a living document, the Register would evolve and develop.</li> <li>• The Chair asked COSICA to consider including appropriate comment to explain how risk assessments moved from Initial Risk to the Residual Risk – for example, to show how the likelihood or impact assessments had changed.</li> <li>• It was noted that the current Risk Register is workable and that some risks would drop off. S Lindsay agreed for his team to review and comment.</li> <li>• J Hadden said it should align with the Operational Plan.</li> <li>• The Commissioner stated that “the Quarter 1 update was an intersection of which the Risk Register was an extrapolation”. She added that COSICA was in a challenging period with the current political situation.</li> <li>• The Commissioner asked if members were open to receiving documents between intervening meetings?</li> </ul> <p>The Chair and J Hadden replied that they were content and preferred to receive documents between meetings, rather than delay circulation.</p> <p>The Commissioner thanked the ARAC for their agile way of working.</p> <ul style="list-style-type: none"> <li>• S Lindsay advised he was happy to comment on the Risk/Governance documents.</li> </ul>	<p>Review Risk Register <b>(S Lindsay)</b></p>



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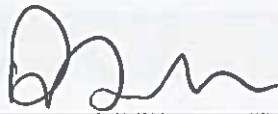
Agenda Item		
<b>9</b>	<b>Recruitment of ARAC Member - Update</b>	<b>Action</b>
	<ul style="list-style-type: none"><li>• T Cunningham advised that the recruitment process was underway with advertising proceeding.</li><li>• The Chair asked how long the process would take, and T Cunningham replied that it would be turned around as quickly as possible, and she would like to have an update at the next meeting.</li></ul>	T Cunningham to update on progress at next meeting.
<b>10</b>	<b>Payments to ARAC</b>	<b>Action</b>
	<ul style="list-style-type: none"><li>• Internal processes had been completed by J McComb and L McCord.</li></ul>	
<b>11</b>	<b>AOB</b>	<b>Action</b>
	<ul style="list-style-type: none"><li>• The Chair thanked the COSICA team.</li></ul>	
<b>12</b>	<b>Proposed Next Meeting</b>	<b>Action</b>
	Next Meeting set for 14 December 2022 via Zoom.	R Jordan



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AGENDA ITEM	ACTION	RESPONSIBLE	STATUS
2	Amend and update previous minutes.	R Jordan	Complete
3	Edit to Register of Interests for D Small and J Hadden.	J McComb	Complete
6	Arrange a Planning Meeting with T Cunningham and J McComb.	K Doey	Complete
8	Review Risk Register.	S Lindsay	Complete
9	Recruitment of ARAC member	T Cunningham	Ongoing
12	Send out Zoom links.	R Jordan	Complete
AOB	Send copy of updated Risk Register & Ops Plan to D Small	J McComb	Complete

Signed:  
Chairperson



Date:

23/9/23