

COMMISSIONER FOR OLDER PEOPLE FOR NORTHERN IRELAND (COPNI)

AUDIT AND RISK ASSURANCE COMMITTEE

MINUTES OF A MEETING OF THE AUDIT AND RISK ASSURANCE COMMITTEE HELD
ON MONDAY 22 OCTOBER 2018 AT 9.30AM
IN EQUALITY HOUSE, BELFAST

PRESENT:

MEMBERS

Gerard Campbell (Chair)
Professor Dolores O'Reilly

IN ATTENDANCE

Eddie Lynch (Commissioner, COPNI) *items 3b - 8*
Evelyn Hoy (Chief Executive, COPNI) *items 3b - 8*
Ciaran Cunningham (Department for Communities) *items 1 - 5*
Martin Walker (Department for Communities) *items 1 - 5*
Laura McCullagh (Northern Ireland Audit Office) *items 1 - 8*
Amanda McMaw (ASM – Internal Audit) *items 1 - 5*
Helen Gault (Finance and Governance Manager, COPNI) *items 3b - 8*
Eloise Gilmour (Office Manager, COPNI) *items 3b - 8*

Agenda Item 1: Apologies	NOTED
Apologies were received from Joseph Campbell (Member) who had a bereavement, and Peter O'Sullivan (NIAO).	
Agenda Item 2: Chair's Business - Conflicts of Interest	NOTED
A McMaw indicated she would withdraw from the meeting prior to item 6 'Internal Audit Draft Tender Documents'. No other conflicts were declared.	
Agenda Item 3: Private Session for Members and Attendees	
a) Members and Attendees held their annual session in private for the first 20 minutes of the meeting.	
b) At 9.50am the Commissioner, Chief Executive and staff joined the meeting. The Chair indicated the Committee was pleased with its engagement with Officers, Internal Audit, External Audit and DfC during the past year. The organisation had a sound and stable governance system and this provided a good level of assurance to the Committee. There was open communication between management, the Committee, the auditors and DfC. This co-operation and attention to detail provided the foundation for the Commissioner to deliver his Corporate Plan. The Annual Accounts	

<p>and Report To Those Charged with Governance were excellent. D O'Reilly agreed with the Chair's comments.</p>	
<p>Agenda Item 4: Update from NIAO</p> <p>a) <u>Annual Report and Financial Statements for the Year ended 31 March 2018</u></p> <p>L McCullagh indicated the External Audit had been very successful. This had been the first year an interim audit was done, and it worked out well for both parties. L McCullagh thanked H Gault for her assistance.</p> <p>H Gault indicated that since the first draft of the Annual Report was brought to the Committee in September, the governance statement now includes more information on the assurance received on Service Level Agreements, as per NIAO request.</p> <p>The Commissioner confirmed he was content with the Annual Report and Financial Statements.</p> <p>E Hoy highlighted this was the third year running that there were no findings by NIAO. She congratulated H Gault and her team on their excellent performance. The report gave her and the Commissioner, as Accounting Officer, assurance that money was managed and spent in accordance with regulations.</p> <p>The Chair thanked the Committee, management, H Gault, the External Auditors, the Internal Auditors and DfC for their work and support. The Annual Report and Financial Statements were excellent. J Campbell had confirmed to the Chair prior to the meeting that he was pleased with items 4a and 4b.</p> <p>On the proposal of G Campbell, seconded by D O'Reilly, the Annual Report and Financial Statements for the year ended 31 March 2018 were approved.</p>	<p>ARAC 10/18/4a APPROVED</p>
<p>b) <u>Draft Report To Those Charged With Governance</u></p> <p>L McCullagh indicated this document was in draft, and the date of the final version would be updated. No management responses were required.</p> <p>E Hoy confirmed the final version would be brought to the December meeting for the Committee to note, and any changes would be highlighted.</p> <p>D O'Reilly congratulated management and staff on this excellent report.</p>	<p>ARAC 10/18/4b NOTED</p>

<p>Agenda Item 5: Risk Matters</p> <p>a) <u>Dunmurry Manor Investigation Risk Register</u></p> <p>E Hoy tabled this document. Due to the confidential nature of the content, Members and Attendees were not permitted to retain a copy of this paper.</p> <p>E Hoy explained the Risk Register was analysed in July, following the publication of the Home Truths report on 13 June. All risks were now classed as low, and all major risks had been mitigated in full. No risks required transfer to the Corporate Risk Register.</p> <p>The Commissioner stated all Relevant Authorities had replied in full by the deadline of 1 October. The responses were being analysed, and overall the Commissioner's recommendations had been accepted, with no material legal challenges. Some recommendations may require Ministerial approval for implementation. He will issue a public statement on the investigation before Christmas. COPNI will hold an event in June 2019, one year on from the publication of Home Truths.</p> <p>E Hoy thanked the Committee for their support during the investigation, and confirmed the risk register was now closed off.</p> <p>A McMaw indicated an internal audit of the project management of the investigation would be done in January 2019, and the report will come to the March 2019 meeting.</p> <p>C Cunningham, M Walker and A McMaw left the meeting.</p>	<p>ARAC 10/18/5a NOTED</p>
<p>Agenda Item 6: Internal Audit Draft Tender Documents</p> <p>a) <u>Specification</u></p> <p>b) <u>Tender Document</u></p> <p>E Hoy referred to the two documents and explained COPNI had decided to reduce the number of days for Internal Audit in light of the good reports over the last five years, and the size of the organisation. E Hoy said that the organisation would not be complacent about governance but recognising the maturing of systems and processes and the size and scale of the organisation, the reduction in Internal Audit days is acceptable. The new contract would commence in April 2019. ASM would do a professional handover to the new firm if required.</p> <p>The Chair and D O'Reilly highlighted that ASM had performed well over the last five years, however it would be good practice to tender for the service at this point.</p>	<p>ARAC 10/18/6a APPROVED ARAC 10/18/6b APPROVED</p>

J Campbell had asked the Chair to put forward his comments as follows: (i) the level of qualifications for auditors was relatively high; (ii) the number of staff required (up to four for contingency) may not be feasible for some small firms. E Hoy thanked the Chair for raising these issues on behalf of J Campbell. She indicated that the points had been considered in the development of the Tender. She accepted the matter of qualifications being high, but felt that it is a key factor in keeping standards of performance high. She said that the number of staff (four) is strictly for contingency, and most likely the engagement with the auditors would be restricted to two. The number of staff also allowed for technical expertise for specific audits, such as IT.

The evaluation panel will comprise E Hoy, H Gault and a representative from Central Procurement Directorate (CPD). E Hoy will advise Members of the details as they may wish to participate.

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The Chair and D O'Reilly approved the two documents.

The Committee will receive an update on the tender process at the December meeting. L McCullagh said NIAO will continue to liaise with ASM for the 2018/19 year.

Agenda Item 7: Any Other Business

NOTED

There was no other business.

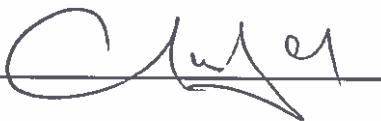
Agenda Item 8: Date of next meeting

NOTED

The next meeting will be held on Monday 3rd December at 1.30pm.

The meeting closed at 10.25am.

Signed:
Chairperson



Date:

3/12/18