

**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 19<sup>h</sup> OCTOBER 2020 AT 10.00AM  
VIA ZOOM**

**PRESENT:**

**MEMBERS**

Gerard Campbell (Chair)  
Joseph Campbell  
Professor Dolores O'Reilly

**IN ATTENDANCE**

Eddie Lynch (Commissioner, COPNI)  
Evelyn Hoy (Chief Executive, COPNI)  
Peter Toner (Grade 7, Head of Sponsor Team, DfC)  
Melissa Barlow (Department for Communities)  
Andrew Moore (Northern Ireland Audit Office)  
Catriona McHugh (Moore NI – Internal Audit)  
Helen Gault (Finance and Governance Manager, COPNI)  
Patricia Maskey (Personal Secretary, COPNI)

<b>Agenda Item 1: Apologies</b>	<b>NOTED</b>
There were no apologies	
<b>Agenda Item 2: Chair's Business</b>	<b>NOTED</b>
<b><u>Conflicts of Interest</u></b>	
No conflicts of interest were declared	
<b>Agenda Item 3: Private Session for Members and Attendees</b>	
The Chair confirmed the private session took place and colleagues from the audit office and Department have been very complimentary about the engagement in relation to completion of the accounts.	
<b>Agenda Item 4: Update from NIAO</b>	<b>10/20/4a APPROVED</b>
<b>a) <u>Annual Report and Financial Statements for the Year ended 31 March 2020</u></b>	
J Campbell asked if there had been any changes to accounts since the last time the accounts were viewed. The Chief Executive confirmed there were no changes.	
The Chief Executive gave an overview of the Annual Report and highlighted that in the Performance Report there are a lot of examples of the type of work we have been doing throughout the year including	

key partnerships and research. Also within the Annual Report is the type of assistance we give older people directly.

The Chief Executive said that all of the business plan aims and objectives were met with the exception of the Financial Abuse work which was deprioritised as it is a piece of work that we have to engage with older people directly and it wasn't possible to take forward.

The Chief Executive said that the recruitment of the third policy officer and legal support administrator was also deprioritised as it was unaffordable.

The Chief Executive said the purchase of a media bid and stakeholder management systems was deprioritised due to budgetary pressure and we will seek to do that in the coming year in conjunction with changes we are about to make to our overall record management as we are moving our IT to the cloud.

The Chief Executive confirmed the Governance framework hasn't changed, the Commissioner continues to be a corporate sole and the Accounting Officer. The ARAC committee is operating well and in the next financial year will see the end Gerry's Chairmanship and we will work around replacing the chair and possibly recruiting another committee member.

Risk management and control framework operating as usual we meet quarterly in advance of ARAC to review the risk register and look at new and existing risks which are reported regularly to the Committee and discussed. The Chief Executive said at the end of the financial year that we are reporting on Covid-19 arrived and that created a lot of additional risks to consider.

Service level agreements are all still in place. We are currently working on a business case with ECNI for changes to the IT provision. There have been some reductions in our SLA for premises due to the closure of Equality House but that is not part of this reporting period.

No frauds reported or suspected during the period.

No notified whistleblowing instances in 19-20. But we are still continuing to deal with a lot of whistleblowing on behalf of older people in care homes or other services.

There was one minor incident of data loss. There was an investigation that resulted in changes to procedures and access to personal data. We didn't deem it necessary to inform the Information Commissioner.

Complaints policy in place and are taken seriously. If a complaint arises from the first interaction with the administration team they are offered a copy of the Complaints Policy and there is a process so that it is dealt with by a member of staff not involved the issue. We've not had any issues to evoke the policy.

The Finance and Governance Manager confirmed that the Financial Statements are exactly the same as seen in the September meeting and there is no change to the figures.

The Finance and Governance Manager advised that DfC have confirmed that we can apply for an additional drawdown of £20k this year to address the negative reserves. The Chief Executive said that we were now doing an analysis of how the negative reserves emerged and the slight overspend at the end of 19-20 has raised that issue so we're going back to look at other steps we need to take to prevent that in the future.

P Toner said there was a concern raised by Finance that they wouldn't want that to be repeated and the Chief Executive concurred.

A Moore confirmed all features of Managing Public Money NI which come from Dept. of Finance were covered by COPNI which was evident in the lack of change in numbers.

C O'Hagan Audit Manager has made reference to the COPNI team to thank them for the managing of the audit in the difficult circumstances.

There are a couple of minor changes recommended in the Annual Report recommended and a couple of notes referenced to the Finance and Governance Manager in relation to good practice. We do not feel that they should be included in the RTTCWG as they were so minor.

A Moore confirmed the Committee are to approve the report, the Commissioner and C&AG to sign them before the accounts are laid. M Barlow confirmed 11<sup>th</sup> November is the date for laying of the Annual Report and Financial Statements.

J Campbell welcomed the Report to those Charged with Governance, it is a very clean report and the proposed audit opinion is an unqualified audit opinion with no adjustments and this is very unusual to have a report that doesn't identify some adjustments. Well done to the Finance and Governance Manager and team for the accounts which has been done to a very high standard. D O'Reilly echoed these comments, they are an excellent set of accounts, wonderfully presented and well done to whole team.

The Chair confirmed the Committee fully endorse set of annual accounts and report and recommend to the Commissioner to sign in his role as Accounting Officer.

**10/20/4b  
NOTED**

**b) Draft Report To Those Charged with Governance**

A Moore indicated final statements would be issued in December when the accounts are signed by the Controller and Auditor General and the Commissioner.

No audit adjustments required. There were no priority one recommendations. The audit is substantially complete with no recommendations to COPNI. As referred to earlier we will write to the Finance and Governance Manager with some good practice points, but we feel these are very minor.

Appendix 1 and 2 shows the Letter of Representation and Audit Certificate we are proposing to put into the set of accounts. A Moore drew the Committee's attention to Appendix 3 last year's priority recommendations, which we followed up on this year and we are content that COPNI have adopted and applied the suggestions made in relation to journals testing.

The Chair thanked A Moore for the excellent report and well done to everyone involved. J Campbell and D O'Reilly echoed the comments made by the Chair.

On behalf of the Committee the Chair thanked the Commissioner and team for their role in preparing the report and engagement with the Audit Office.

The Commissioner congratulated the Chief Executive, the Finance and Governance Manager, team and Committee for the excellent report and the huge amount of work in preparation of report.

The Commissioner confirmed to the Finance and Governance Manager that he was happy for his electronic signature to be added to the Accounts and Letter of Representation to be sent to NIAO.

The Chair confirmed the Committee have approved the excellent Report to those Charged with Governance.

**Agenda Item 5: Letter re NAO Covid-19 Guide**

The Chair referred to the correspondence received from Andrea Orr, Head of Governance, DfC re: 'Guide for Audit and Risk Committees on Financial Reporting and Management during Covid-19' recently published by the National Audit Office.

J Campbell commented on the change in the control environment and impact of staff working from home and asked for an update in relation to how that was working in COPNI.

The Commissioner advised that overall we are working from home well, we adapted very quickly and are happy with how we are managing the organisation from home in relation to governance and meetings.

The Commissioner advised that the biggest change is lack of face to face interaction with older people. We have now had a few meetings with older people via zoom and are developing a strategy of engagement with older people using our social media channels.

The Chief Executive added that we are now starting to see some pressure on the team, particularly due to the increase of requests for assistance from older people and their relatives regarding visiting in care homes. The legal work is very busy and increasingly complex.

The Chief Executive advised that we are now looking at the Business Plan more critically on a mid-year basis and there are parts of the Business Plan causing concern which will be regularly reviewed. There are also new strands of work that need to be included in the business plan.

The Chief Executive agreed with the Commissioner that staff are working very well from home and have been very resilient but can see some tensions and tiredness emerging in the team.

**Agenda Item 6: Any Other Business**

**NOTED**

None

**Agenda Item 7: Date of next meeting**

**NOTED**

The next meeting will be held on Monday, 7<sup>th</sup> December at 10.00am via COPNI Zoom.

The meeting closed at 11.55am

**Signed:**  
**Chairperson**



**Date:** 14/12/2020