**23 March 2020 at 10am**

**Audit & Risk Management Committee Meeting**

**Held via conference call**

**Present:** Joe McKnight, Chairperson

Helen Ferguson

Graham Shields

Eddie Rooney

**In Attendance:** David Russell, Chief Executive

Lorraine Hamill, Director (Finance, Personnel and Corporate Affairs)

Rebecca Magee, Personal Assistant

Hannah Russell, Director (Legal, Research and Investigations, and Advice to Government)

Claire Martin, Director (Communications, Information and Education, Public and Political Affairs) (agenda items 1-7)

Anthony McKibbin, Grant Thornton

Anna Wojtal, National Audit Office

Jonathan McNeill, Ernst Young

1. **Welcome and Apologies**
	1. The chair welcomed attendees to the Audit and Risk Management Committee via conference call.
	2. Apologies were received from Lorraine Andrews from the NIO.
2. **Declarations of Interest**
2.1 There were no declarations of interest.
3. **Chairman's business**3.1 There was no Chairman’s business.
4. **Minutes of the meeting held on 12 December 2019**

4.1 Due to technical issues following the Commission moving to work from home the minutes of the meeting of 12 December 2019 are unavailable. The Director (Finance, Personnel and Corporate Affairs) is liaising with IT to retrieve the minutes. These will be shared with the Committee as soon as possible.

1. **Matters arising**

5.1 As the minutes of the meeting held on 12 December 2019 are unavailable, it was agreed that the Director (Finance, Personnel and Corporate Affairs) would include an update in the Minutes on any of the action points.

**Action: Director will include an update on any of the action points in the December 2019 Minutes and circulate to the Committee for approval.**

1. **Oral update from Chief Executive**

**Coronavirus update:**
	1. The Chief Executive reported on the current situation with Coronavirus and the Commission’s business continuity plan. As of Wednesday 18 March the Commission moved to working from home. All staff members have a Surface tablet with access to emails and the network and keeping in-touch meetings are planned via conference call and video call.
	2. The Chief Executive reported that he would expect that external work will change for the foreseeable future, with meetings either via conference/video call or cancelled and that appearances before Assembly Committees will likely be through written submissions or video conferencing.
	3. The Chief Executive reported that the Judicial Reviews within the legal services function were likely to be suspended. The Chief Executive also reported on the advice clinics which have been suspended due to staffing issues. An ad-hoc clinic was held with the Chief Executive and Director (Legal, Research and Investigations, and Advice to Government) and the situation will continue to be monitored.
	4. The Chief Executive raised the additional expense likely to be incurred by staff for working from home (electricity, heating) and it was agreed that a flat rate should be paid to each staff member. Additional information is required before the amount can be arranged.

**Action: Director (Finance, Personnel and corporate affairs) to look at what other ALBs and public sectors are doing in this regard and present, via email, a proposal to the Committee.**

**Business Cases:**

* 1. The Chief Executive reported that two business cases were currently with the NIO for approval by the Secretary of State.

**Premises:**

6.6 The Chief Executive reported that the lease for the new premises had been signed, and the Direct Award Contract for the fit-out of the new offices had been approved by the NIO.

6.7 It was noted that Johnston Houston had been appointed to project manage the fit-out and that a conference call with all the relevant parties was due to take place that afternoon. A deadline for the premises move is the last week of June 2020.

6.8 The Director (Finance, Personnel and corporate Affairs) reported that some of the money for the fit-out had been drawn down following instruction from the NIO.

6.9 The Committee noted that the Crown Solicitors Office was drafting a letter to the existing landlord terminating the lease agreement as a matter of courtesy.

1. **Director (Finance, Personnel & Corporate Affairs) Report**

**Financial Expenditure as at 29 February 2020:**

7.1 The Director reported on the recent recruitment for a DP Finance Officer. Unfortunately, there were no suitable applications. In light of this, the Commission is working with Heads Together, a Human Resources company to re-evaluate the Commission’s application forms and to help with future recruitment. It is hoped that this will improve the recruitment levels going forward. The Committee welcomed this.

7.2 The Director reported that the issues with Account NI were ongoing. It had previously been agreed that the move would take place on 1st April 2020, but this is now not manageable given the situation with social distancing and working from home. The Committee agreed that the move to Account NI should be delayed until further notice.

**Action: Move to Account NI to be suspended until further notice.**

**High Value Purchases as a 12 March 2020:**

7.3 The Director reported that there had been one single tender action for a film on climate change and human rights. The film is due to be completed by the end of March 2020.

**Freedom of Information Act requests:**

7.4 The Director (Communications, Education and Training and Public Affairs) reported on the Freedom of Information Act requests received. There have been over 300 requests from the same person in the last three months. As previously reported to the Committee, advice was sought from the Information Commissioner’s Office regarding responses to the individual. This is being followed. However, further advice has been requested from the Commission’s Solicitors with regards to formally ending responses to requests from the individual. An update will be provided at the next meeting.

**Action: An update on the advice from the solicitors to be provided at the next meeting.**

**Absence Statistics as at 29 February 2020:**

7.5 The Director reported on the absence statistics as at 29 February 2020.

1. **Internal Audit Plan 2020**

	1. Anthony McKibbin, Grant Thornton provided an update on the outstanding issues from the audit for 2019. The completion of the follow-up recommendations will be done remotely via a tracker which will be sent to the Director (Finance, Personnel and Corporate Affairs).

**Action: Grant Thornton to complete the follow-up audit remotely.**

* 1. The Committee approved the Audit Plan for 2020 which would cover three areas: change management, Business continuity and disaster recovery, risk management. It was noted that 24 days had been set aside for the audit.
1. **National Audit Office Audit**
	1. Jonathan McNeill, Ernst Young (EY) reported on the interim audit of the Commission’s annual accounts that had taken place in early March 2020. The date for the final audit had been agreed and it was hoped that this could progress remotely as all of the information could be uploaded to the EY portal.
	2. Anna Wojtal, National Audit Office reported that IFRS16 had been postponed to 2021. There would still be a note in the accounts detailing the effect of IFRS16 going forward.

**10.0 Corporate Risk Register 2019-20**

10.1 The Chief Executive highlighted the risk register trend report, and in particular the new risk of Coronavirus and Business Continuity that has been listed as a catastrophic risk. As the Commission staff is now working from home effectively the Chief Executive suggested moving this risk from catastrophic to major. The Committee agreed.

**Action: Risk to be updated.**

**11.0 Any other Business**

 11.1 There was no other business.

Meeting closed at 11:20am