



AUDIT AND RISK MANAGEMENT COMMITTEE

MINUTES OF THE SPECIAL MEETING HELD AT 3.00PM ON FRIDAY 8 JULY 2016 AT THE OFFICE OF THE NORTHERN IRELAND HUMAN RIGHTS COMMISSION, TEMPLE COURT, 39 NORTH STREET, BELFAST, BT1 1NA

Present: Neil Bodger, Chairperson
Christine Collins
John Corey
Alan McBride

In attendance: Virginia McVea, Director
David Russell, Deputy Director
Lorraine Hamill, Finance and Administration
Manager
Stephen Morffew, National Audit Office (By
telephone)

The Special meeting of the Audit and Risk Management Committee was arranged to approve the final Annual Report and Accounts 2015-16.

1. Annual Report and Accounts 2015-16

- 1.1 The Director reported that the structure and content of the Annual Report and Accounts 2015-16 had been changed in line HM Treasury guidance.
- 1.2 The Finance and Administration Manager presented the final Annual Report and Accounts for 2015-16, focusing on:

- Statement of Comprehensive Net Expenditure
- Statement of Financial Position
- Statement of Cash Flows
- Statement of Changes in Equity
- Staff numbers and related costs
- Other expenditure
- Income
- Property, plant and equipment
- Intangible assets
- Trade receivables and other current assets
- Cash and cash equivalents
- Trade payables and other current liabilities
- Provisions for liabilities and charges

1.3 The Committee approved the Annual Report and Accounts for 2015-16.

2. National Audit Office Audit Completion Report (including management letter) on the 2015-16 financial statement audit

2.1 Stephen Morffew, National Audit Office (NAO) reported that the external audit was almost complete and the final Annual Report and Accounts 2015-16 were being reviewed by the NAO Director.

2.2 He confirmed that the Audit Completion Report (including management letter) was currently in draft form and that a final version would be circulated to Committee members on 11 July 2016.

2.3 The Audit Committee reviewed the findings set out in the report, including the draft letter of representation and audit certificate.

2.4 The Committee noted that the audit found no indications of fraud as a result of management override of controls.

2.5 The Committee considered the unadjusted misstatements and agreed that they did not require adjusting in the accounts as they had no net impact on assets or net expenditure.

2.6 The Committee approved the draft management letter.

2.7 It was noted that the aim was to have the Annual Report and Accounts signed off by 14 July 2016 and laid in Parliament on 20 July 2016.

**Action: NAO/Director/
Finance and Administration Manager**

2.8 Stephen Morffew confirmed that this was his last audit for the Commission. He thanked Commission staff for their support over the past three years.

2.9 The Director thanked the NAO and also the Finance and Administration Manager for the successful completion of the accounts.