

19 June 2020 at 10am

Audit & Risk Management Committee Meeting Held via Microsoft Teams

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)
Anthony McKibbin, Grant Thornton
Anna Wojtal, National Audit Office
Paul Keane, National Audit Office
Jonathan McNeill, Ernst Young
Ruth Logan, Ernst Young
Mark Lawther, Ernst Young

1. Welcome and Apologies

- 1.1 The chair welcomed attendees to the Audit and Risk Management Committee.
- 1.2 Apologies were given for Lorraine Andrews of the Northern Ireland Office.

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 23 March 2020

4.1 The minutes of the Audit and Risk Management Committee meeting held on 23 March 2020 were agreed as an accurate record.

5. Matters arising

- 5.1 The Minutes of 12 December 2019 had been circulated to Committee members and approved (paragraph 4.1 of the previous minutes refers).
- 5.2 It was noted that the Commission board had agreed to the payment of working from home expenses in line with HMRC guidelines, ie £4 per week up to 6 April and £6 per week from 6 April (paragraph 6.4 of the previous minutes refers).
- 5.3 The Director (Communications, Education and Training and Public Affairs) provided an update on the legal advice received in relation to an individual who had submitted over 300 Freedom of Information requests. The Commission board agreed that the Director should issue a letter to the individual stating that the requests were being treated as vexatious, and that going forward only new requests will be dealt with only. The Audit and Risk Management Committee agreed to this approach (paragraph 7.4 of the previous minutes refers).
- 5.4 It was noted that the risk of Coronavirus and Business Continuity has been downgraded from catastrophic to major as Commission staff are working from home effectively (paragraph 10.1 of the previous minutes refers).

6. Audit Completion Report

- 6.1 Mark Lawther and Jonathan McNeill, Ernst Young (EY) reported on the Audit Completion Report. The Committee noted that the final audit of the Commission's Annual Report and Accounts was conducted remotely due to the current restrictions.
- 6.2 The Committee reviewed the findings, the draft letter of representation and draft audit certificate.
- 6.3 It was noted that there were no unadjusted misstatements and no issues were identified in relation to management override of controls, provisions of legal cases and fraud in revenue recognition.

7. Draft Annual Report and Accounts 2019-2020

- 7.1 The Chief Executive and Director (Finance, Personnel and Corporate Affairs) presented the Draft Annual Report and Accounts 2019-2020 which were approved by the Committee.
- 7.2 It was agreed that the Director (Finance, Personnel and Corporate Affairs) would make the necessary arrangements for the laying of the Annual Report and Accounts in Parliament in July 2020.

8. Internal Audit Update

- **Annual Assurance Report**

- 8.1 Anthony McKibbin, Grant Thornton, provided an update on the internal audits completed in year.
- 8.2 The Committee noted the "Satisfactory" assurance rating.

- **Follow-up Audit for 2018-19**

- 8.3 The Committee noted that there were some recommendations from previous internal audits that were either partially implemented or not implemented. It was noted that some of these were outside of the

Commission's control and some were due to delays because of Covid-19

9. Any other business

9.1 The Committee agreed to hold another meeting in August to deal with agenda items that could not be covered in this meeting.

Action: Director (Finance, Personnel and Corporate Affairs) to share dates for another meeting.

Meeting closed 11:05