

**19 June 2024**

**Minutes of the Audit and Risk Management Committee held in the offices of the Northern Ireland Human Rights Commission**

**Alfred House, 19-21 Alfred Street, Belfast, BT2 8ED (Note: some members attended virtually via Microsoft Teams)**

**Present:** Sean Donaghy, Chairperson of the Audit & Risk Management Committee

Stephen White OBE, Commissioner

David Lavery CB, Commissioner

Helen Henderson, Commissioner

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

Lorraine Hamill, Director of Finance, Personnel and Corporate Affairs

Jacqueline McClintock, Senior Finance, Personnel and Corporate Affairs Officer (Minutes)

Vivienne Fitzroy, Boardroom Apprentice

Amanda McMaw, ASM Belfast

Mark Lawther, Ernst & Young (EY)

Caoimhe Devine, Ernst & Young (EY)

Elaine Manak, National Audit Office (NAO)
Thomas Lough, Northern Ireland Office (NIO)

Rebecca Best, Northern Ireland Office (NIO)

**1. Welcome and Apologies**

* 1. The Chairperson welcomed everyone to the meeting.
	2. Apologies were received from:

Colin Caughey, Director (Advice to Government, Research and Investigations)

Colin Wilcox, National Audit Office (NAO)

**2. Declarations of Interest**

2.1 No declarations of interest were made.

**3. Chairperson’s Business**

3.1 The Chairperson had nothing to report.

**4. Minutes of the meetings held on 25 January 2024 and 27 March 2024**

4.1 The final minutes of the Audit and Risk Management Committee meeting held on 25 January 2024 were agreed as an accurate record.

4.2 The final minutes of the Audit and Risk Management Committee meeting held on 27 March 2024 were agreed as an accurate record.

**5. Matters arising from the meetings held on 25 January 2024 and 27 March 2024**

5.1 There were no matters arising.

**6. Draft Annual Report and Accounts 2023-24**

6.1 The Director (Finance, Personnel and Corporate Affairs) presented the Draft Annual Report and Accounts 2023-24.

6.2 The Director highlighted the introduction of Key Performance Indicators (KPI) which have been used to report on activities in the 2023-24 Annual Report and Accounts (ARA).

6.3 The Chief Executive advised that the 2024-25 ARA would fully align to the KPI framework.

6.4 The Director highlighted that information on pension disclosures for 2023-24 has not been disclosed in the ARA. It had been agreed by HM Treasury that departments who were publishing their Resource Accounts before the Summer Recess should not include 2023-24 pensions information due to an exceptional delay in the calculation of these figures following the application of the public service pensions remedy.

6.6 The Committee approved the Annual Report and Accounts 2023-24 subject to the going concern wording being finalised between the NIO and EY.

**7. National Audit Office Audit Completion Report**

**Audit Completion Report on the 2023-24 Financial Statements Audit**

7.1 Caoimhe Devine (EY) provided an overview of the National Audit Office Audit Completion Report.

7.2 It was noted that there is an unadjusted misstatement with a net effect of £517 in relation to a judgemental difference for IFRS16 Leases, and no issues were identified in relation to the management override of controls, revenue recognition and provisions of legal cases.

7.3 The Committee approved the report.

**8. Oral Update from the Chief Executive**

8.1 The Chief Executive provided an update on the complaint reported to the Committee at the 27 March meeting. The complaint was forwarded on to the Board meeting. Commissioners had an opportunity to discuss and consider and the matter has been dealt with to the Board’s satisfaction. The Commission has written to the complainant and addressed the issues.

8.2 The Chief Executive provided an update on the Economic Baseline review. The Review is ongoing and due to report back at the end of June.

8.3 The Chief Executive reported on continued long-term sickness and the disproportionate effects on absence statistics due to the size of the Commission.

8.4 The Chief Executive reported on the continuing risk arising from staff recruitment and retention.

8.5 The Chief Executive reported that the Commission is awaiting confirmation of its Core budget and expects an update soon. Meetings have taken place between the NIO and Commission representatives.

8.6 Thomas Lough (NIO) reported that the staff member who is assisting with the Economic Baseline review is currently on leave for an unknown period. This may cause a slight delay in the report.

**9. Director (Finance, Personnel and Corporate Affairs) Report**

* **Financial Report for May 2024:**

9.1 The Director provided an overview of the financial report for May 2024. The Director highlighted that the Core budget was based on the previous 3-year budget as we await confirmation from the NIO on the Core budget for 2024-25.

9.2 The Director reported that the budget will be reprofiled when confirmation of the Core 2024-25 budget is received from the NIO.

9.3 The Director reported that the Dedicated Mechanism budget is currently being reviewed with the Director (Human Rights after EU Withdrawal).

* **High Value Purchases as at 31 May 2024:**

9.4 The Director provided an overview of high value purchases.

9.5 The Director reported that there were no purchases over £5,000 involving single tender action.

* **Staffing update**

9.6 The Director reported that five staff members were off on long term sick leave in April 2024. Two have now returned, leaving three staff members currently on long term sick leave.

9.7 The Director provided an overview of the absence statistics as at 31 May 2024.

**10. Internal Audit Update including:**

**Follow Up Review Audit Report**

**Annual Internal Audit Assurance Report 2023-24**

10.1 Amanda McMaw provided an overview of the Follow Up Review Audit Report.

* ***Outstanding recommendations in Follow Up Review audit to be reviewed in one year (January 2025).***

10.2 The Committee noted that the annual internal audit assurance report for the period 1 April 2023 – 31 March 2024 provided a satisfactory assurance and that the Commission’s systems in relation to risk management, control and governance were adequate and operated effectively.

**Amanda McMaw left the Committee meeting.**

**11. AOB**

11.1 The Committee discussed the one-year extension of the Internal Audit contract to March 2025 with ASM Belfast and the option of a further extension. The Committee agreed that a one-year extension would not be extended further, and the Commission would commence a tender process in January 2025.

11.2 The Committee acknowledged this was the last meeting for Thomas Lough (NIO) and Vivienne Fitzroy (Boardroom Apprentice) and thanked members for their support and contributions to the Committee.

11.3 There being no other business the meeting closed at 15.10pm.