



NORTHERN
IRELAND
HUMAN
RIGHTS
COMMISSION

13 June 2022

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
David Lavery
Eddie Rooney
Stephen White (via MS Teams)

In Attendance: David Russell, Chief Executive
Lorraine Hamill, Director (Finance, Personnel and Corporate Affairs)
Rhyannon Blythe, Director (Legal, Research and Investigations and Advice to Government)
Fiona Lockwood, (Administrative Officer)
Paul Keane, National Audit Office (via MS Teams)
Anna Wotjal, National Audit Office (via MS Teams)
Mark Lawther, Ernst & Young
Caoimhe Ward, Ernst & Young
Brian Clerkin, ASM – Internal Auditors (via MS Teams)

1. Welcome and Apologies

- 1.1 The Chairperson welcomed everyone to the meeting and introductions were made.
- 1.2 Apologies were received from:
Paul Keane, National Audit Office
Emma Boyd, Ernst & Young
Steven Reid, Ernst & Young
Thomas Lough, Northern Ireland Office
Eilis Haughey, Director (Human Rights after EU Withdrawal)
Claire Martin Director (Communications & Engagement)
Margie Murphy, Boardroom Apprentice

2. Declarations of Interest

- 2.1 No declarations of interest were declared.

3. Chairperson's Business

- 3.1 The Chairperson had nothing to report.

4. Minutes of the meeting held on 14 March 2022 (minutes enclosed)

- 4.1 The minutes of the Audit and Risk Management Committee meeting held on 14 March 2022 were agreed as an accurate record.

5. Matters arising from 14 March 2022

- 5.1 A discussion was held regarding cyber security. A training on Cyber Security, Risk Management, Procurement and Fraud and further GDPR training has been budgeted to take place in 2022-23. It was agreed that a half-day training would be organised.

Action: Director (Finance, Personnel and Corporate Affairs) to organise a half day training for Committee members regarding cyber security.

6. Oral Update from the Chief Executive and Director (Finance, Personnel & Corporate Affairs)

- **Financial Expenditure as of 31 January 2022:**

- 6.1 The Director provided an overview of the financial report to 31 January 2022.
- 6.2 It was noted that the Commission had not yet received a terms of reference or details of the lead reviewer for the forthcoming independent review being organised by the Northern Ireland Office (NIO). It was confirmed that the Global Alliance for National Human Rights Institutions have requested the terms of reference, and this has been highlighted with the NIO.
- 6.3 Concerns were noted by the Committee that the Commission's 'A' status accreditation would be at increased risk if there were administrative delays. This is being continuously monitored by the NIHRC.

- **Staffing Issues Update:**

- 6.4 The recruitment for the Policy and Research Officer has been completed with the successful candidate due to start in July 2022.
- 6.5 Staff retention has been identified as an issue. If this issue persists this will be discussed further by the Committee.
- 6.6 The Commission is actively recruiting for a Senior Finance, Personnel & Corporate Affairs Officer. Additional duties have been included in the job specification.
- 6.7 The template of the quarterly report against the business plan has been included for reporting purposes only. The report will be updated each quarter and brought to the Audit and Risk Management Committee for review/comment.
- 6.8 It was noted that a complaint was received regarding legal advice given. The staff decision was upheld, and the complainant now has the opportunity to appeal the decision with the Chairperson of the Audit & Risk Management Committee Meeting.

6.9 A facilities management company has been appointed to undertake general building maintenance.

- **Cash Flow report as at 31 January 2022:**

6.10 The Director provided an overview of the cash flow report at 31 January 2022.

- **High Value Purchases as at 28 February 2022:**

6.11 The Director provided an overview of high value purchases report at 28 February 2022.

7. Internal Audit Update including:

Annual Internal Audit Assurance Report 2021-22 (paper enclosed) Proposed 2022-23 Internal Audit Plan (paper enclosed)

7.1 Brian Clerkin provided an Internal Audit update.

7.2 The Committee noted that the annual internal audit assurance report for the period 1 April 2021 – 31 March 2022 provided a satisfactory assurance and that the Commission's systems in relation to risk management, control and governance were adequate and operated effectively.

7.3 The Committee noted the changes to the proposed internal audit plan for 2022/23 and 2023/24.

7.4 The Committee gave approval for the internal audits for year two of the three-year audit cycle.

8. Draft Annual Report and Accounts 2021-22 (paper enclosed)

8.1 The Chief Executive and the Director (Finance, Personnel and Corporate Affairs) presented the Draft Annual Report and Accounts 2021-22.

8.2 It was noted that the Commission was seeking exemption from having to provide a full sustainability report as the office space is less than 500m² and had a staff complement of less than 50.

- 8.3 The Committee noted that it was considered appropriate to adopt a going concern basis for the preparation of the 2021-22 financial statements. It further noted that the NIO had confirmed that it would continue to fund the Dedicated Mechanism role in the future and beyond the financial year 2022-23.
- 8.4 The Committee approved the Annual Report and Accounts 2021-22.

9. National Audit Office Audit updating including

Audit Completion Report on the 2021-22 Financial Statements Audit

- 9.1 Mark Lawther, EY provided an overview of the National Audit Office Audit Completion Report.
- 9.2 It was noted that the audit of the financial statements was substantially complete, subject to going concern procedures, finalisation of the audit of the Remuneration Report, review of the final annual report and financial statements and EY and NAO completion procedures.
- 9.3 It was noted that there were no unadjusted misstatements, and no issues were identified in relation to the management override of controls, provisions of legal cases and fraud in revenue recognition.
- 9.4 The Committee approved the report subject to completion of the outstanding items highlighted.

10. AOB

- 10.1 There being no other business the meeting closed at 11.20am.