



NORTHERN
IRELAND
HUMAN
RIGHTS
COMMISSION

AUDIT AND RISK MANAGEMENT COMMITTEE

**MINUTES OF THE MEETING HELD AT 10.00 AM ON
FRIDAY 24TH APRIL 2015 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
Lorraine Hamill, Finance and Administration
Manager
Barbara Smith, General Administrator
Amanda McMaw, ASM
Brian Cassidy, Northern Ireland Office
Therese Murphy, Northern Ireland Office
Stephen Morffew, National Audit Office (By
telephone)
Jack Cook, National Audit Office (By telephone)

1. Minutes of the meeting held on 15 December 2014

- 1.1 The minutes of the Audit and Risk Management Committee meeting held on 15 December 2014 were agreed as an accurate record.

2. Matters arising

- 2.1 The Director advised the Committee that only two Commissioners still needed to complete the Online

Information and Security Training. (Paragraph 2.1 of the previous minutes refers).

Action: Commissioners

- 2.2 The Director advised the Committee that the General Administrator had reviewed the expenses for two tax years and will continue to work through the remaining applicable years. Once complete this will be reported to the Committee. (Paragraph 2.7 of the previous minutes refers).

Action: General Administrator

- 2.4 The Director advised the Committee that the Business Continuity Plan had been reviewed and updated with minor amendments. (Paragraph 2.3 of the previous minutes refers).

3. Internal Audit

- 3.1 The Committee were briefed on the following ASM Internal Audit Reports:
- 3.2 2014/15 Review of Project Management – ASM advised the Committee of a 'Satisfactory' assurance rating and gave an overview of the recommendations, all of which have been accepted by Management.
- 3.3 2014/15 Progress Report – ASM advised the Committee that the internal audit work is now complete and further advised of three 'Satisfactory' assurance ratings and that there were no priority one recommendations, which was very positive.
- 3.4 2014/15 Annual Assurance Report – ASM advised the Committee of the findings. ASM further advised they had undertaken a follow up review of recommendations made during the 2013/14 year – three of the nine accepted recommendations had been fully implemented, five recommendations had been partially implemented and the remaining recommendation was not due to be implemented until March 2016.
- 3.5 2014/15 KPI Analysis – ASM advised the Committee that seven out of the eight KPIs had been achieved. The one which was not fully achieved related to a part-qualified individual.

3.6 Proposed 2015/16 Plan – ASM advised the proposed plan was for consideration and approval by the Committee. The Director advised the Committee that she did not envisage any problems with the proposed plan and following a general discussion it was approved by the Committee. ASM will issue the final plan to Management.

Action: ASM

3.7 Progress Report on Internal Audit Recommendations Outstanding from 2014/15 – the Finance and Administration Manager advised the Committee on progress against each recommendation and provided an update in relation to the updating of the Financial Procedures Manual.

4. Corporate Risk Register

4.1 The full Corporate Risk Register was displayed on screen for the Committee and the Director gave an overview of some of the key risks and the ratings assigned to the risks.

4.2 The Finance and Administration Manager advised the Committee of two instances of credit card fraud which had taken place since the December meeting of the Committee. The Chairperson highlighted that whilst there was a heading for Fraud on the Corporate Risk Register there were no mitigating actions recorded against it.

4.3 A general discussion followed in relation to splitting this risk into sub-sections and the Director advised the Committee that she will review the register in light of the discussion.

Action: Director

Stephen Morffew, National Audit Office advised the Committee that the NAO needed to leave the meeting at this point. A discussion followed in terms of the dates for the external audit (week commencing 22nd June 2015). The NAO also raised the issue of the Chairperson stepping down on 30th June 2015 and the need to ensure there is an interim procedure in place.

The Director felt it was important to state for the record that the Commission had a plan of dates and that it was extremely difficult to have a change in the audit plan. The Director requested if the dates could be maintained going forward as far as possible. The NAO acknowledged there were pressures on both parties, which they appreciated. The NAO advised

that a link to an Audit Committee Handbook would be sent to the Finance and Administration Manager by Jack Cook, NAO. A general discussion followed between the Committee, NAO and NIO in relation to the annual accounts being signed off and laid before Parliament. The NAO agreed that a final version of the annual accounts would be with NIHRC by 6th July 2015.

The NAO left the meeting.

- 4.4 General discussion continued in relation to the credit card fraud and the Finance and Administration Manager advised the Committee that the Anti-Fraud Policy will be reviewed and updated.

Action: Finance and Administration Manager

5. Finance and Administration Manager's Report

- 5.1 The Finance and Administration Manager reported to the Committee on the following:
- 5.2 Finance Report - The Committee noted the Finance Report as at 31 March 2015.
- 5.3 High Value Purchases - The Committee noted the High Value Purchases to 31 March 2015.
- 5.4 Absence Statistics - The Committee noted the Absence Statistics to 31 March 2015.

6. International events to 31 March 2015

- 6.1 The Committee reviewed the international events attended by Commissioners and staff.

7. Expenses of the Chief Commissioner

- 7.1 The Committee reviewed the expenses of the Chief Commissioner.

8. Gifts and Hospitality Register

- 8.1 The Committee noted the gifts and hospitality given or received for the period to 31 March 2015.

9. NIO and NIHRC Framework Document

- 9.1 The Director updated the Committee on the NIO and NIHRC Framework Document and advised of some outstanding issues which are still to be agreed.
- 9.2 Following discussion around the wording of point 2.3 in relation to NIHRC's independence from Government, it was agreed by the Committee to include the word "independent" in the last sentence of this point. The Director advised the Committee that she did not envisage any difficulty in terms of including this word within the document.

Action: Director

- 9.3 ASM suggested changing the wording on page 22 of the document – fourth bullet point to be changed from "**Government** Internal Audit Standards" to "**Public** Sector Internal Audit Standards". The Director agreed to advise the NIO of the change.

Action: Director

- 9.4 The Framework document was agreed subject to the above amendments.

10. Any other Business

- 10.1 External Audit and Draft Accounts: The Finance and Administration Manager confirmed the dates for the site visit for the External Audit as week commencing 22nd June 2015.
- 10.2 The NIO confirmed draft annual accounts needed to be submitted by the end of week commencing 27th April 2015. The NIO also confirmed the date of 6th July 2015 is acceptable for receipt of the final version of the annual accounts.

11. Dates of the next meetings

- 11.1 The date of the next meetings were confirmed as
- Monday 22nd June 2015 at 10.30am
 - Special Audit Committee meeting to approve the final accounts Monday 6th July 2015 (time to be confirmed)