

Community Relations Council 96th Audit and Risk Assurance Committee

Thursday 11th January 2024

Online

Present: Mr J McCallister (Chair of CRC Audit and Risk Assurance Committee), Mr M McDonnell (Board Member), Mr R Campbell (Board Member)

In attendance: Dr J Irwin (CRC CEO), Mr. Brian Clerkin, (ASM), Mr P Garrity (CRC Finance Manager) Una Kelly (Director of Finance Administration & Personnel), Mr. A. Allen (NIAO), Ms A. Ferguson (TEO)

Apologies: None

Welcome

The Chair welcomed everyone to the 96th Audit and Risk Assurance Committee.

Conflicts of Interest

Mr R Campbell works at the same firm as CRC's legal advisors, assisting with the FOI set out in the Risk Register and the tribunal case. There is no conflict as Mr R Campbell was not involved in the procurement process and is not involved in these legal matters.

Mr J McCallister previously informed the Committee that, in relation to the pension risk on the Risk Register, he was a member of the NI Assembly and sat on the Finance Committee when the piece of legislation related to this issue was tabled. There is no current conflict, however the Chair is highlighting this issue for transparency.

Minutes

The Board reviewed the minutes of the 95th Audit and Risk Assurance Committee, which took place on 14th November 2023.

The minutes were approved by the Committee subject to 2 changes requested by Mr. Allen (NIAO)

Add Suzanne Jones, NIAO to the list of those attending the meeting

Add Suzanne's name to Paragraph 5.2

Matters Arising

None

External Audit

Mr. Allen reminded members that the RTTCWG was agreed at last meeting and confirmed the 2022/23 Accounts were certified on 22nd Nov 2023.

Re the 23/24 audit of the Community Relations Council's Annual Report and Accounts, Mr. Allen advised members that whilst Cavanagh Kelly were now contracted, NIAO still holds overall responsibility, and the C+AG will sign off the final report and NIAO staff will still attend meetings. Paul advised the process has initiated with Cavanagh Kelly and some information has already been provided. It is anticipated that the Audit Strategy will come to the next meeting of the Audit and Risk Committee, following a meeting between CRC finance staff, NIAO and Cavanagh Kelly.

Internal Audit

Mr. Clerkin confirmed that this year's internal audits would cover Grant Administration, a review of the work of the Finance and General Purposes Committee and the normal follow-up on last year's recommendations. Terms of reference for these audits are almost agreed and CRC can expect to receive them shortly. The audits are scheduled to take place in weeks beginning 4th and 11th March.

Risk Register

Ms. Kelly took committee members through the risk register which had been circulated. The committee agreed the following:

Pay Remit – Current status red: no change

Staffing – Current status Amber: Members were advised that a further change had occurred since the papers had issued to the committee with the departure of the temporary Executive Assistant, who had advised at the beginning of the week that their interests were not in this work. The CEO gave the committee an update on temporary internal mitigations and the recruitment position for filling this post. The CEO thanked staff for their assistance while this and other positions remains vacant. In response to a query about the Vouching and Verification post, Ms Kelly advised and reassured that the work was adequately covered whilst the recruitment for the position of Verification Officer is being advertised again, following the failure to fill the post at the first attempt. Members agreed to move to **this risk to Red**.

External Audit Fee – Current status Green: no comment. As this risk is green members agreed that it can now be removed.

NILGOS Pension Scheme – Current status Amber: no change

Resource – Current status Amber: Ms. Kelly advised committee members of budget letter received from TEO since the papers were circulated which confirms Cash and Capital Allocation following CRC's in-year bid. Concern was expressed by staff and committee members on the risk of not being able to spend the recently agreed budget (both resource and cash) by the end of the financial year due to the late timing of the approval. It was agreed that this risk be kept at Amber.

Register of Audit Recommendations

The CEO took the committee through the register which currently has 3 recommendations.

In relation to the Pension recommendation members were updated during the discussion of the risk register and there was no further update for discussion. This item will remain on the register.

In relation to the quality of the 2021/22 accounts this item is now complete as no issues were raised in relation to the quality of the 2022/23 accounts. It was agreed that this item will now be removed from the register.

In relation to the 2022/23 recommendation on the approval of journals this item has been actioned and the Director of Finance, Admin and Personnel now reviews the journals. It was agreed that this item will now be removed from the register.

Investigation into Funded Groups

None

DoF Guidance

Ms. Kelly advised the committee the recent guidance related to the FREM for 2023-24 accounts. This contains essentially technical changes and faster reporting requirements.

The CEO noted that a query has already been raised with TEO in relation to paragraph 20 of the guidance which deals with the timetable for closing government accounts. However she reassured committee members that processes in relation to reporting on this year's accounts is already initiated and Mr. Garrity is responding to requests for information from the Department of Finance on this matter.

Direct Awards

None

Small Purchases without a Price Check

Ms. Kelly took committee members through the purchases which related to 2023 Good Relations Week.

AOB

Mr. Campbell and Mr. McCallister thanked staff for the work undertaken in the absence of support staff.

Mr. Garrity reminded members to submit expenses for 2023-24 by 9th April to ensure timely preparation of accounts.

Date of Next Meeting

22th February 2024 - Online

In relation to the list of future meetings, Mr. McDonnell advised that he will not be able to attend the June meeting but is happy for it to go ahead if the other members are available.