

SECRETARIAT AUDIT AND RISK COMMITTEE (SARC)

Wednesday 22 June 2022 at 5.00 pm
Microsoft Teams

Final

- Present:** Edward Lord, Chairperson
Dr Maurice Keady, Independent Member
Trevor Clarke, MLA
- In Attendance:** Lesley Hogg, Clerk/Chief Executive
Tara Caul, Director of Legal, Governance and Research Services
Gareth McGrath, Director of Parliamentary Services
Richard Stewart, Director of Corporate Services
Paula McClintock, Head of Finance
Suzanne Walsh, Northern Ireland Audit Office
Alison Stafford, Northern Ireland Audit Office
Donna-Marie Clark, Data Protection and Governance Officer
Karl Hedley, Information Standards Clerical Supervisor

The Chairperson, Edward Lord, commenced the meeting at 5.00pm and formally welcomed all those in attendance.

1. Apologies

An apology was received from Trevor Clarke who joined the meeting at 5.10pm.

2. Declaration of Interests

No interests were declared.

3. Minutes of Previous Meeting

The minutes of the previous meeting, held on 22 May 2022, were agreed.

4. Matters Arising

Lesley Hogg noted that the minutes referred to the Secretariat Management Group (SMG) considering a paper on the resources required to deliver the Internal Audit function at its June meeting, but advised that due to other work priorities the paper was still being developed and therefore would be considered over the summer months.

5. Draft Assembly Commission Annual Report and Accounts for the Year Ended 31 March 2022

Paula McClintock presented the Draft Assembly Commission Annual Report and Accounts for the year ended 31 March 2022 and reported that there had been no change to the figures or notes presented to SARC in May 2022 as a result of the Northern Ireland Audit Office (NIAO) audit which was now complete.

Paula noted that some minor drafting changes had been made to the Annual Report and that further minor changes might be required to the Remuneration and Staff Report once final guidance was received from the Department for Finance (DoF).

Dr Maurice Keady noted that the financial statements appeared to be in order and Edward Lord added that they were very comprehensive.

SARC noted the Draft Annual Report and Accounts for the Year Ended 31 March 2022 and recommended that they be signed by the Accounting Officer, subject to any further changes that might be required to the Remuneration and Staff Report following the receipt of final guidance from DoF.

6. Draft Report to Those Charged with Governance

Alison Stafford presented the Draft Report to Those Charged with Governance and advised that the NIAO was following up a small number of outstanding issues at its end, that would be completed in the coming days. Alison discussed the findings of the report, noting that there were no significant risks or findings of concern, and indicated that an unqualified audit opinion was expected to be issued.

Maurice stated that he was content with the clean audit report and asked when management responses would be provided. Lesley stated that the recommendations were accepted and that responses would be provided to the NIAO for incorporation into a final version of the report, for consideration at the October SARC meeting.

Alison thanked Richard Stewart, Paula and the Finance team for their assistance with the audit.

SARC noted the draft Report to Those Charged with Governance.

7. Financial Assistance for Political Parties (FAPP) Scheme 2016 Audit Report 2021-22

Paula presented SARC with the FAPP Audit Report 2021-22. She advised that all certificates had been received and all amounts recovered in line with the scheme.

Edward stated that he was very pleased with the clean audit report and highlighted the clear public interest in the financing of political parties.

SARC noted the FAPP Scheme 2016 Audit Report 2021-22.

8. Internal Audit Charter - 2022 Review

Tara Caul outlined the requirement to review and update the Internal Audit Charter in line with Public Sector Internal Audit Standards. She explained that this had been carried out by the outgoing Acting Head of Internal Audit, who had determined that no amendments were necessary; and that the results of the review had been approved by SMG.

SARC noted the results of the review of the Internal Audit Charter.

9. Internal Audit Activity / Assurance

Tara provided a summary of the Internal Audit Activity and Assurance Memo prepared by the outgoing Acting Head of Internal Audit along with a further update on recent Internal Audit reports issued.

SARC indicated that the level of assurance provided from the reports was pleasing.

SARC noted the Internal Audit Activity / Assurance Report.

10. Internal Audit Continuous Improvement Plan

Tara provided a summary of the Continuous Improvement Plan Memo drafted by the outgoing Acting Head of Internal Audit.

SARC noted the Internal Audit Continuous Improvement Plan.

11. Corporate Risk Register (CRR)

Donna-Marie Clark presented the CRR for June 2022 and highlighted the changes from the March 2022 version.

Edward asked for clarification regarding the Assembly Members (Remuneration Board) Bill. Tara confirmed that a draft Bill would have to be reconsidered by the incoming Assembly Commission.

SARC noted the Corporate Risk Register.

12. Key Guidance from the Department of Finance

Donna-Marie noted that one Dear Accounting Officer (DAO) letter had been received from the Department of Finance since the last SARC meeting.

Richard advised that he had reviewed the DAO and that there was nothing that needed to be drawn to the attention of SARC.

SARC noted the key guidance that had been issued by the Department of Finance since the last SARC meeting.

17. AOB

Lesley thanked both the Finance team and the NIAO for the considerable effort and long hours put in to produce and audit the Annual Report and Accounts in such a short period of time and stated that the work of both teams was very much appreciated.

18. Date of Next Meeting

The date of next meeting was set for 12 October 2022 at 2pm.

The meeting ended at 5.35 pm.