

## **Assembly Commission Audit and Risk Committee (ACARC)**

**Thursday 16 May 2024 at 1 pm  
Room 106**

### **Agreed**

**Present:** Dr Maurice Keady, Independent Member and Acting  
Chairperson  
Robbie Butler, MLA

**In Attendance:** Lesley Hogg, Clerk/Chief Executive  
Gareth McGrath, Director of Parliamentary Services  
Steven Baxter, Director of Corporate Services  
Paula McClintock, Head of Finance  
Donna-Marie Clark, Data Protection and Governance  
Officer  
Karl Hedley, Information Standards  
Suzanne Jones, Northern Ireland Audit Office (NIAO)  
Laura Murphy, NIAO  
Pauline Poots, EY  
Helen Smyth, EY

Maurice Keady commenced the meeting at 1.05pm and formally welcomed all those in attendance. In particular, Maurice welcomed the new Assembly Commission representative Robbie Butler.

#### **1. Apologies**

Apologies were received from Tara Caul, Director of Legal, Governance and Research Services.

#### **2. Declaration of Interests**

No interests were declared.

#### **3. Minutes of Previous Meeting**

The minutes of the previous meeting held on 14 February 2024, were agreed.

#### **4. Matters Arising**

No matters arose.

#### **5. Governance Fact Finding Review Report**

Lesley Hogg noted that in line with the request received from the NIAO at the ACARC meeting of 14 February 2024, the Governance Fact Finding Review Report had been tabled for noting, along with an accompanying memo from the Adviser to the Speaker/Head of Corporate Support.

**ACARC considered and noted the Governance Fact Finding Review Report and accompanying memo.**

**6. Internal Audit Activity**

Pauline Poots summarised the Internal Audit Progress Update Report and advised that all reports had been completed with the exception of the Review of Corporate Governance Arrangements, which she said would be made available at the next meeting on 26 June 2024.

Helen Smyth summarised the findings of the Budgeting and Key Financial Reporting, Legal Services Office, Child Protection Arrangements, Contract Management, Members Expenses Internal Audit and Follow-up of Outstanding Recommendations Reports.

Pauline summarised the proposed updates to the Internal Audit Plan 2023/24 to 2025/26, the proposed Internal Audit Plan for 2024/25 and the Value Charter, noting that these had taken consideration of the current Corporate Risk Register and any emerging risks.

**ACARC considered and noted the Internal Audit reports and the updated Internal Audit Plan and Value Charter and was content with the changes made.**

**7. Internal Audit End of Year Report**

Pauline noted this report would be available at the next meeting on 26 June 2024.

**ACARC noted this update.**

**8. Outstanding Audit Recommendations Monitor**

Donna-Marie Clark summarised the status of the outstanding audit recommendations.

**ACARC considered and noted the Outstanding Audit Recommendations Monitor.**

**9. Draft Annual Report and Accounts for the Year Ended 31 March 2024**

Paula McClintock apologised for the late circulation of the Draft Annual Report and Accounts, highlighting the challenges faced by the Finance team. She then talked through the memo that she had circulated in advance of the meeting, which contained an overview of the draft 2023-24 Annual Report and Accounts.

Paula provided a brief overview of the draft figures and advised that

there were no significant additional reporting requirements applied this year, nor were there any changes in accounting estimates or policies.

Paula also advised that the draft figures would have to be adjusted following receipt of Government Actuary's Department (GAD) valuation of the accounting liability for the Assembly Members' Pension Scheme. She asked that any comments on the draft Annual Report and Accounts be provided by 20 May 2024 to enable them to be considered prior to submission to NIAO.

Steven Baxter thanked the Finance team and acknowledged the significant effort to get to this stage. Steven also advised that while he had hoped to improve the timeliness for producing the Annual Report and Accounts for the year end 31 March 2024 and that the process for doing so had been reviewed, considering the finite resources available to deliver the draft accounts within a six-week period, it had not been possible to generate further efficiencies.

**ACARC noted the draft Annual Report and Accounts for the Year Ended 31 March 2024 and that any comments should be provided to Paula by 20 May 2024.**

**10. NIAO Update on the Audit of Financial Statements for the Year Ended 31 March 2024.**

Suzanne Jones noted that NIAO had commenced its audit of the accounts and that there were currently no issues to raise with ACARC. She said that NIAO would be reviewing the valuation of the repairs required to the roof of Parliament Buildings and that she looked forward to receiving the Internal Audit report on the review of corporate governance.

**ACARC noted the update provided.**

**11. Corporate Risk Register (CRR)**

**ACARC considered and noted the CRR.**

**12. Directorate Risk Registers**

**ACARC considered and noted the DRRs and Risk Analysis.**

**13. Stewardship Statements**

**ACARC noted the Stewardship Statements.**

**14. Draft ACARC Annual Report and Self-Assessment.**

Donna-Marie noted that the report would require finalisation following receipt of the Internal Audit End of Year Report in advance of the June meeting.

**ACARC considered and agreed the ACARC Annual Report and Self-Assessment, subject to finalisation following the receipt of Internal Audit's End of Year Report.**

**15. Risk Management Action Plan Monitoring**

**ACARC noted the Risk Management Action Plan Monitoring.**

**16. NAO Cyber Security and Information Risk Action Plan Monitoring**

**ACARC noted the updated position on Cyber Security.**

**17. Fraud and Bribery Self-Assessment Action Plan Monitoring**

Maurice noted the status update on the outstanding action.

**ACARC noted the Fraud and Bribery Self-Assessment Action Plan Monitoring.**

**18. Key Guidance from the Department of Finance**

Maurice noted that since the last ACARC meeting there had been one Dear Accounting Officer (DAO) and four Finance Director (FD) letters issued by DoF, the impact of which had been outlined.

**ACARC noted the update provided.**

**19. AOB**

None.

**20. Date of Next Meeting**

The date of the next meeting was set for 26 June 2024 at 10.30am.

**The meeting ended at 2.06 pm.**