

Assembly Commission Audit and Risk Committee (ACARC)

**Wednesday 14 February 2024 at 2.30 pm
Room 106**

Agreed

Present: Dr Maurice Keady, Independent Member and Acting
Chairperson
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
Steven Baxter, Director of Corporate Services
Paula McClintock, Head of Finance
Donna-Marie Clark, Data Protection and Governance
Officer
Suzanne Jones, Northern Ireland Audit Office (NIAO)
Laura Murphy, NIAO
Pauline Poots, EY
Helen Smyth, EY

The Acting Chairperson, Dr Maurice Keady, noted that the Speaker had made ACARC aware that the position of Chairperson of ACARC is now vacant and therefore in accordance with the ACARC Terms of Reference, he would preside over ACARC pending the recruitment of a new Chairperson.

Maurice commenced the meeting at 2.30pm and formally welcomed all those in attendance.

1. Apologies

No apologies were received.

2. Declaration of Interests

No interests were declared.

3. Minutes of Previous Meeting

The minutes of the previous meeting held on 27 June 2023, were agreed.

4. Matters Arising

No matters arose.

5. Internal Audit Activity

Pauline Poots summarised the Internal Audit Progress Update Report and advised that as the return to normal Assembly business had put pressure on Parliamentary Services the Thematic Statutory Committee Review, with the agreement of ACARC, would be postponed and replaced with a Review of Child Protection within the Youth Assembly.

Helen summarised the findings of the Security Management Arrangements and the Speaker, Assembly Commission and Member Sponsored Events Internal Audit Reports.

Steven Baxter stated that in relation to the planned installation of the electronic access control system work was ongoing to determine the associated costs.

Suzanne Jones requested that NIAO be included in the final distribution list for Internal Audit reports at the point of issue. Steven and Pauline agreed this action moving forward.

Suzanne stated that she had expected the EY Fact Finding Report (the Report) to be in the ACARC pack and that the Comptroller and Auditor General (C&AG) had asked whether this Report could be tabled at the next ACARC meeting for noting.

Maurice noted that the Assembly Commission had considered the Report and taken various actions.

Tara Caul stated that ACARC had not commissioned the Report but had invited the Assembly Commission to commission it and that it was therefore an Assembly Commission matter. She confirmed that the Assembly Commission had considered the Report in detail already and dealt with any issues arising.

Suzanne stated that the NIAO Audit Strategy referred to governance arrangements in the Assembly Commission which merited the Report being tabled and noted by ACARC at the next meeting. Pauline Poots, Trevor Clarke MLA and Maurice all concurred with this view.

Maurice indicated that most of the attendees at the ACARC meeting had already been provided with a copy of the Report. Lesley Hogg however clarified that the Report was confidential and as such not all ACARC attendees would have had sight of it.

ACARC agreed to seek the views of the Assembly Commission ahead of the May ACARC meeting.

ACARC considered and noted the Internal Audit reports.

6. Outstanding Audit Recommendations Monitor

Maurice summarised the status of the outstanding audit recommendations.

Steven advised that the reintroduction of visitor's lanyards was planned to be implemented by 29 February 2024.

Gareth McGrath advised that a revised policy on events in Parliament Buildings would be prepared for consideration by the Assembly Commission.

ACARC considered and noted the Outstanding Audit Recommendations Monitor.

7. NIAO Final Report to Those Charged with Governance

Maurice indicated that the NIAO Final Report to Those Charged with Governance had been received in respect of the Annual Report and Accounts for the Year Ended 31 March 2023.

ACARC noted the Final Report to Those Charged with Governance.

8. NIAO Audit Strategy for 2023-24

Suzanne summarised the three strands of the Audit Strategy for 2023-24 and outlined the proposed Audit Timetable.

Pauline stated that she would pick up some points in relation to Internal Audit after the meeting.

ACARC noted the NIAO Audit Strategy for 2023-24.

9. ACARC Objectives 2024-25

Maurice presented the draft ACARC Objectives 2024-25.

ACARC agreed the draft ACARC Objectives for 2024-25.

10. ACARC Cyclical Work Plan

Maurice presented the ACARC Biennial Cyclical Plan for the period May 2024 to February 2026.

ACARC considered and noted the ACARC Biennial Cyclical Plan.

11. Corporate Risk Register (CRR)

Maurice highlighted the changes the CRR for December 2023 from the September 2023 version.

ACARC considered and noted the CRR.

12. Stewardship Statements

Directors presented their Stewardship Statements.

Gareth highlighted the time that had elapsed since the Stewardship Statements had been completed in September 2023, and advised that some progress had been made in the intervening period with regards to the recruitment of Information Systems staff.

Steven noted that staff resources continued to be an issue for the Finance Office and that a recent recruitment exercise had been unsuccessful despite the introduction of salary supplements. Maurice stated that this issue appeared to be thematic across the public sector.

Tara stated that there were a large number of research officer vacancies in RaISe but that the posts had been advertised and that a positive response was expected.

Tara also confirmed that the revised Retention and Disposal Schedule had now been agreed with the Public Records Office for Northern Ireland.

ACARC noted the Stewardship Statements.

13. NAO Cyber Security and Information Risk Action Plan Monitoring

Maurice noted that the outstanding action in relation to cyber security had been superseded by the Independent Technical Review of Cyber Security that was taking place.

ACARC noted the Cyber Security and Information Risk Self-Assessment Action Plan Monitoring.

14. Biennial Review of Risk Management Self-Assessment Checklist and Action Plan Monitoring

Maurice noted that the biennial Risk Management Self-Assessment had taken place and that there was only one outstanding action, which was in the process of being finalised.

ACARC noted the Risk Management Self-Assessment Action Plan Monitoring.

15. 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.

16. Risk Management Strategy

Maurice noted that the biennial review of the Risk Management Strategy had taken place and the changes and updates that had been applied.

ACARC considered and noted the Risk Management Strategy.

17. Key Guidance from the Department of Finance (DoF)

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

ACARC noted the update provided.

18. AOB

Steven addressed the point “a lack of formal process to communicate actual or suspected fraud cases to the C&AG, in accordance with MPMNI” as outlined in the NIAO Audit Strategy. He noted that one instance of suspected fraud was investigated however there was no evidence to substantiate the claims.

Suzanne asked that such instances be reported and Steven confirmed that these will be reported in line with the guidance that NIAO had shared.

19. Date of Next Meeting

The dates of the next meetings were set for 16 May 2024 and 26 June 2024.

The meeting ended at 3.15 pm.