Assembly Commission Audit and Risk Committee (ACARC)

Wednesday 25 June 2025 at 2.00pm

Agreed

Present:	**David Murphy, Chairperson** **Ivor Johnston, Independent Member** **Nuala McAllister, MLA**
In Attendance:	**Lesley Hogg, Clerk/Chief Executive** **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**

David Murphy commenced the meeting at 2.00pm and formally welcomed all those in attendance.

1. Apologies

Apologies were received from Tara Caul, Director of Legal Governance and Research Services, Steven Baxter, Director of Corporate Services, Gareth McGrath, Director of Parliamentary Services and Helen Smyth, EY.

2. Declaration of Interests

No interests were declared.

3. Minutes of Previous Meeting

The minutes of the previous meeting held on 16 May 2025, were agreed.

4. Matters Arising

David queried the status of the revised Fraud and Bribery Policy as an action arising from the February meeting. Paula McClintock confirmed that the agreed policy would be circulated to Assembly Commission staff in the following week.

Action: Fraud and Bribery Policy to be circulated to ACARC Members.

David queried if progress had been made on the Review of Finance Office Staff report. Lesley Hogg noted that the report remains in draft form pending consideration of further comments.

5. Internal Audit Activity Update

Pauline provided a summary of the Internal Audit Progress Update Report noting that the Internal Audit plan for 2024-25 had now been completed.

Pauline summarised the findings of the Internal Audit Review of Delegated Procurement. She advised that three were two priority 2 recommendations and that the audit had achieved a Satisfactory level of assurance.

Lesley outlined that the coding issue would not have been clear to an approver, and the guidance has now been updated. She explained that delegated procurement does not sit within the remit of the Procurement Office by virtue of being delegated, however the implementation of new software should provide oversight moving forward.

ACARC considered and noted the Internal Audit Progress Update Report and the Internal Audit Review of Delegated Procurement.

Internal Audit Annual Assurance Report

Further to the draft presented in May, Pauline summarised the Internal Audit Annual Assurance Report and advised that all reports had now been completed. She advised that the Annual Assurance Report provided an overall Satisfactory assurance which was very positive.

ACARC considered and noted the Internal Audit Annual Assurance Report.

6. Internal Audit Strategy and Value Charter

Pauline presented the Internal Audit Strategy and Value Charter and Internal Audit Plan for 2025-26 with particular attention to the proposed plan.

Ivor Johnston queried the high proportion of days scheduled for quarter four and noted this could cause additional pressure on corporate teams.

Lesley noted that staff would be aware of upcoming audits, and she was confident it would balance out.

David queried if the audit of key financial controls would be picked up in the 2026-27 plan. Pauline advised that it remains important to have visibility of controls, and this audit would be reviewed for inclusion in the following year.

ACARC considered and noted the Internal Audit Strategy and Value Charter.

7. Financial Assistance for Political Parties Scheme 2016 Audit Report 2024-25

Paula confirmed that the FAPP audit had been completed with no outstanding issues, and that all certificates had been received. She then outlined the context of the recommendation that had been made, noting a solution will be imposed through the systems review project as manual interventions are impractical.

ACARC noted the FAPP Scheme 2016 Audit Report 2024-25.

8. Draft Annual Report and Accounts for the Year Ended 31 March 2025

Paula McClintock apologised for the late circulation of the Draft Annual Report and Accounts, highlighting the challenging timeframe faced by the Finance team. She then talked through the memo which contained an overview of the draft 2024-25 Annual Report and Accounts and the amendments since the previous briefing in May.

Paula provided a brief overview of the draft figures and advised there were no significant additional reporting requirements applied this year, nor were there any changes in accounting estimates or policies.

Paula also advised that clarification had been received from the Government Actuary's Department on the accounting treatment of some pension-related matters).

Ivor Johnston noted that this was a significant piece of work and thanked both the Finance team and the work of the NIAO to deliver the draft report.

ACARC noted the draft Annual Report and Accounts for the Year Ended 31 March 2025 and recommended that they be signed by the Accounting Officer

9. NIAO Draft Report to Those Charged with Governance

Suzanne Jones presented the Draft Report to Those Charged with Governance (RTTCWG) and outlined each of the findings in detail. She thanked Assembly Commission staff for their assistance in conducting the audit.

Suzanne reiterated that the C&AG intended to certify the 2024-25 Accounts with an unqualified audit opinion, without modification.

Suzanne discussed the findings in the RTTCWG and agreed the timing of signing the Accounts and Letter of Representation with the Accounting Officer.

Lesley stated that management responses would be provided to the NIAO for incorporation in a final RTTCWG, for consideration at the October ACARC meeting.

ACARC noted the Draft Report to Those Charged with Governance.

10. Corporate Risk Register (CRR)

Donna-Marie summarised the changes to the CRR presented.

David queried the rational for the implementation date of July 2026 against the Cyber Security action points. Lesley advised that following the Cyber Security Technical Review in addition to the extensive modernisation of our electronic platforms, that July 2026 was a much more realistic target.

ACARC considered and noted the CRR.

11. Fraud and Bribery

Lesley confirmed that there had been no reports of Fraud or Bribery since the last meeting.

ACARC noted the update provided.

12. Whistleblowing

Lesley confirmed that there had been no incidents of Whistleblowing since the last meeting.

ACARC noted the update provided.

13. Key Guidance from the Department of Finance

Paula noted that since the last ACARC meeting there had been one Finance Director (FD) letter issued by DoF, the impact of which had been outlined in the covering memo.

ACARC noted the update provided.

14. AOB

None.

15. Date of Next Meeting

David confirmed that a meeting date had been set for 22 October 2025.

The meeting ended at 2.50pm.