

Assembly Commission Audit and Risk Committee (ACARC)

**Tuesday 27 June 2023 at 2.00 pm
Room 106**

AGREED

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
Steven Baxter, Director of Corporate Services
Paula McClintock, Head of Finance
Donna-Marie Clark, Data Protection and Governance
Officer
Karl Hedley, Information Standards
Suzanne Walsh, Northern Ireland Audit Office (NIAO)
Laura Murphy, NIAO
Pauline Poots, EY
Helen Smyth, EY

The Chairperson, Edward Lord, commenced the meeting at 2.00pm 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 18 May 2023, were agreed.

4. Matters Arising

No matters arose.

5. Closed Session; Issues arising from Assembly Commission Meeting 21 June 2023

The meeting went into closed session for this agenda item at 2.02pm and Lesley Hogg, Gareth McGrath, Paula McClintock, Donna-Marie Clark and Karl Hedley left the meeting. They re-joined the meeting at 2.55pm.

6. Draft Annual Report and Accounts for the Year Ended 31 March 2023

Paula advised that a small number of amendments had been made to the draft Annual Report and Accounts since they had been considered by ACARC at its meeting on 18 May 2023 and that these had been outlined in the accompanying memo. She then outlined these and confirmed that none were substantive.

ACARC noted the Draft Annual Report and Accounts for the Year Ended 31 March 2023 and recommended that they be signed by the Accounting Officer.

7. NIAO Draft Report to Those Charged with Governance

Suzanne Walsh presented the Draft Report to Those Charged with Governance and advised that it was proposed that the Comptroller and Auditor General would certify the 2022-23 financial statements with an unqualified audit opinion, without modification.

Suzanne discussed the findings in the report, and asked that the Accounting Officer signed the accounts and letter of representation by 28 June 2023, to facilitate laying the Annual Report and Accounts for the Year Ended 31 March 2023 before the House of Commons.

Lesley stated that management responses would be provided to the NIAO for incorporation into a final version of the Report to Those Charged with Governance, for consideration at the October ACARC meeting.

Steven Baxter thanked the Finance Team and the NIAO for their hard work and effort in finalising both the Annual Report and Accounts and the audit.

ACARC noted the Draft Report to Those Charged with Governance.

8. Financial Assistance for Political Parties (FAPP) Scheme 2016 Audit Report 2022-23

Paula confirmed that the FAPP audit had been completed with no outstanding issues, and all certificates had been received.

ACARC noted the FAPP Scheme 2016 Audit Report 2022-23.

9. Internal Audit Strategy and Value Charter

Edward and Maurice Keady advised that they had discussed the Internal Audit Strategy and Value Charter with Helen Smyth at an earlier meeting and were content.

Helen noted that the report would be reviewed on a cyclical basis and thanked all those involved for their input.

ACARC noted the Internal Audit Strategy and Value Charter.

10. National Fraud Initiative

ACARC considered and noted the National Fraud Initiative.

11. Corporate Risk Register (CRR)

Donna-Marie Clark presented the CRR for June 2023 and highlighted the changes from the March 2022 version as outlined in the memo.

ACARC considered and noted the CRR.

12. Key Guidance from the Department of Finance

Edward noted that since the last ACARC meeting there had been one further Dear Accounting Officer (DAO) letter issued by DoF.

ACARC noted the update provided.

13. Presentation of the 2022-23 Annual Report Memo 18 May 2023

Edward noted that while the memo had been considered by ACARC at its meeting on 18 May 2023, as it had issued after the electronic pack for the meeting had been published, it had been included in the current meeting pack for completeness.

14. AOB

Edward stated that in line with the closed session discussions, a copy of the final Annual Report and Accounts and Report to Those Charged with Governance should be provided to the Assembly Commission.

15. Date of Next Meeting

The date of next meeting was set for Wednesday 25 October at 2pm.

The meeting ended at 3.15 pm.