Terms of Reference - Audit and Risk Assurance Committee

Purpose

The Commissioner for Older People for Northern Ireland (the Commissioner) has established an Audit and Risk Assurance Committee (ARAC) to advise and support the Commissioner as Accounting Officer in the discharge of his responsibilities for issues of risk, control and governance and associated assurance.

COPNI is a corporate sole and does not have a Board. The Committee should be independent and objective and operates as a key adviser to the Commissioner in all matters of Audit and Risk Assurance. Members of the Committee should operate at all times within the guidance set out in the Department of Finance Audit & Risk Assurance Handbook.

Membership

The membership of the Audit and Risk Assurance Committee will consist of three members who are not part of the Commissioner's permanent or seconded staff.

The Committee will comprise of the following:

(i)   a chairperson

(ii)   2 members

The current members are:

Position	Name	Appointment Date	Appointment End Date
Chair	Alan Walker	February 2023	February 2027
Member	Lee Wilson	February 2023	February 2027
Member	JP O'Doherty	February 2023	February 2027

Reporting

The Chair of the Audit and Risk Assurance Committee will provide the Commissioner with an Annual Report, timed to support finalisation of the accounts and the Governance Statement, summarising its conclusions from the work it has done during the year. This report will also include an appraisal of the Committee members' performance and assessment of training needs. An appraisal of the Chair's

performance will be carried out by the Chief Executive and will be included in the Chair's Annual Report to the Commissioner.

Responsibilities

The Committee will advise the Commissioner on:

- the strategic processes for risk management, control and governance and the Governance Statement;

- the accounting policies, the accounts, and the annual report of COPNI, including the process for review of the accounts prior to submission for audit, levels of error identified, and the Accounting Officer's letter of representation to the Northern Ireland Audit Office (NIAO);

- the planned activity and results of both internal and external audit;

- adequacy of management response to issues identified by audit activity, including external Auditor's Report to Those Charged with Governance (RTTCWG);

- assurances relating to the management of risk and corporate governance requirements for COPNI;

- anti-fraud and whistle-blowing policies and processes and arrangements for investigations into such matters.

The Committee will also review its own effectiveness and report the results of that review to the Commissioner annually before the September meeting.

Rights

The Committee may advise the Commissioner to co-opt additional members for a period not exceeding a year in order to provide specialist skills, knowledge and experience.

The Committee may procure specialist ad-hoc advice at the expense of COPNI, subject to budgets agreed by the Commissioner.

Access

The Head of Internal Audit and the representative of the NIAO will have free and confidential access to the Chair of the Committee.

Meetings

- The Committee will meet at least four times a year. The Chair may convene additional meetings as deemed necessary.

- A minimum of two members of the Committee will be present for the meeting to be deemed quorate. In an exceptional circumstance the Chair may permit another member to chair a meeting in his/her absence.

- Committee meetings will normally be attended by the Accounting Officer, the Chief Executive, the Head of Corporate Services, the Head of Internal Audit, and a representative of the NIAO and a representative of the Department for Communities. However, at least once a year the Committee should meet with the External and Internal Auditors without any officers present. This meeting will take place prior to a normal Committee meeting taking place.

- The Committee may ask any other officials of COPNI to attend to assist it with its discussions on any particular matter.

- The Committee may ask any or all of those who normally attend but who are not members to withdraw to facilitate open and frank discussion of particular matters.

- The Commissioner may ask the Committee to convene further meetings to discuss particular issues on which the Commissioner requires the Committee's advice**.**

Information requirements

Papers for the Audit and Risk Assurance Committee will be provided to the members five working days before the scheduled meeting. For each meeting the Committee will be provided with:

(i) a report summarising any significant changes to the Commissioner's Risk Register;

(ii) a progress report from the Head of Internal Audit summarising:

> • work performed (and a comparison with work planned);
> • key issues emerging from the work of internal audit;
> • management response to audit recommendations;
> • changes to the agreed Internal Audit Plan; and
> • any resourcing issues affecting the delivery of the objectives of Internal Audit.

(iii) a progress report from the NIAO's representative summarising work done and emerging findings;

(iv) any management assurance reports; and

(v) reports on the management of major incidents, "near misses" and lessons learned;

(vi) an update/report from DfC

As and when appropriate the Committee will also be provided with:

(i) proposals for the Terms of Reference of Internal Audit;
(ii) the Internal Audit Strategy;
(iii) Copies of every internal audit assignment report;
(iv) the Head of Internal Audit's Annual Opinion and Report;
(v) quality assessment reports on the internal audit function;
(vi) the draft accounts of the Commissioner;
(vii) the draft Governance Statement;
(viii) a report on any changes to accounting policies;
(ix) NIAO's RTTCWG;
(x) a report on any proposals to tender for audit functions;
(xi) a report on co-operation between Internal and External Audit;
(xii) COPNI's Risk Management Strategy and Register.