

COMMISSIONER FOR OLDER PEOPLE FOR NORTHERN IRELAND (COPNI)

AUDIT AND RISK ASSURANCE COMMITTEE

MINUTES OF A MEETING OF THE AUDIT AND RISK ASSURANCE COMMITTEE HELD  
ON MONDAY 21 OCTOBER 2019 AT 9.30AM  
IN EQUALITY HOUSE, BELFAST

PRESENT:

MEMBERS

Gerard Campbell (Chair)  
Joseph Campbell  
Professor Dolores O'Reilly

IN ATTENDANCE

Evelyn Hoy (Chief Executive, COPNI) *items 4a - 6*  
Ciaran Cunningham (Department for Communities)  
Claire Lowe (Northern Ireland Audit Office)  
Andrew Moore (Northern Ireland Audit Office)  
Dr Rosemary Peters Gallagher OBE (Moore (N.I.) LLP – Internal Audit)  
Helen Gault (Finance and Governance Manager, COPNI) *items 4a - 6*  
Eloise Gilmour (Office Manager, COPNI) *items 4a - 6*

<b>Agenda Item 1: Apologies</b> An apology was received from Eddie Lynch (Commissioner).	<b>NOTED</b>
<b>Agenda Item 2: Chair's Business - Conflicts of Interest</b> There were no conflicts of interest.	<b>NOTED</b>
<b>Agenda Item 3: Private Session for Members and Attendees</b> a) Members and Attendees held their annual session in private for the first 10 minutes of the meeting. b) At 9.40am the Chief Executive and staff joined the meeting. The Chair indicated the Committee was pleased with its engagement with Officers, Internal Audit, External Audit and the DfC during the past year. He noted the good working relationships and interactions between the Officers and Auditors. He also noted the smooth transition of the internal audit services from ASM to Moore (N.I.) LLP prior to the new contract commencing in April 2019. All requests for information were completed in a timely manner. The organisation had a sound governance system and this provided assurance to the Committee. The Annual Accounts and Report To Those Charged with Governance were excellent.	

**Agenda Item 4: Update from NIAO**

**a) Annual Report and Financial Statements for the Year ended 31 March 2019**

**ARAC 10/19/4a  
APPROVED**

A draft version of this report had been discussed at the previous Committee meeting. The minor changes suggested at the meeting, as well as changes requested by NIAO had been made. These were to the wording only, and the figures had not changed.

The NIAO was required to provide a regulatory opinion to ensure COPNI was consistent with all guidelines. It had considered the Annual Report to ensure it gave a consistent account of the year's activity. It was content with the governance statement therein. All essential features of Managing Public Money NI were covered by COPNI. Adjustments in the layout within the Financial Statements had been discussed with H Gault and would be implemented in the 2019/20 report.

E Hoy noted the good interaction between management and the Auditors. Most of the Dunmurry Manor Care Home (Home Truths) investigation work was carried out during the 2018/19 year. She thanked all those involved. The Commissioner would sign the Annual Report and Financial Statements and the Letter of Representation on his return to work later this week. The DfC will then lay the Annual Report and Financial Statements before the NI Assembly within two weeks.

J Campbell and D O'Reilly commended the work of E Hoy and H Gault, and highlighted the clean audit was an excellent result. The Chair congratulated all staff in delivering the plan and adhering to procedures throughout the year. He also thanked staff for working well with the Auditors and engaging with the DfC.

**b) Draft Report To Those Charged With Governance**

**ARAC 10/19/4b  
NOTED**

C Lowe indicated this document was in draft, and would be finalised when the Annual Report and Financial Statements were signed by the Comptroller and Auditor General, then issued to the Commissioner. No audit adjustments were noted. There were no priority one recommendations. The audit was substantially complete.

There was one priority two recommendation regarding journals testing: (a) journals are evidenced as approved; (b) journals used should be sequentially numbered. The recommendation had been accepted by management and implemented in September 2019.

The draft Letter of Representation from the Accounting Officer to the Comptroller and Auditor General was noted. It would be signed by the Commissioner on his return to work later this week.

<p>The draft Audit Certificate from the Comptroller and Auditor General was noted.</p> <p>The Chair indicated the Committee was content with the report. J Campbell and D O'Reilly commended the excellent report and thanked everyone for their efforts.</p> <p>There were no further comments from the DfC and Moore (N.I.) LLP.</p>	
<p><b>Agenda Item 5: Any Other Business</b></p> <p>C Cunningham indicated this was his last attendance at the Committee due to restructuring within the DfC, and the centralisation of ALB sponsorship. Barry Holliday will now be the point of contact for COPNI and attend future meetings.</p> <p>The Chair thanked C Cunningham for his attendance and participation at the Committee over the last 18 months, and wished him well in his new role.</p>	<p><b>NOTED</b></p>
<p><b>Agenda Item 6: Date of next meeting</b></p> <p>The next meeting will be held on Monday 2<sup>nd</sup> December at 1.30pm.</p> <p>The meeting closed at 10.00am.</p>	<p><b>NOTED</b></p>

Signed:   
Chairperson

Date: 2/12/19