

CJI Audit and Risk Assurance Committee Meeting Outputs

Thursday 15 October 2020, 10:00am by video conference

Attendees:

**Independent member:
(Acting Chair)** Mairead McCafferty (MMcC)

Independent member: Derek Anderson (DA)

DoJ Sponsor Division: Claire Robinson (CR)
Heather Gallagher (HG)

DoJ Internal Audit: Amanda Oliver (AO)

NIAO: Pamela Dugdale (PD) NIAO

External Audit: Gareth Martin (GM) Deloitte
Ciara Currie (CC) Deloitte

FSD: Joanne Jamison (JJ) FSD

Criminal Justice Inspection (CJI): James Corrigan (JC)
Meloney McVeigh (MMcV)
Dr Ian Cameron (IC)

A&RAC Secretary: Linda Boal (LB) CJI

Agenda No	Description / Comments
1	Introduction / acknowledgements MMcC welcomed everyone to the meeting conducted by video conference and noted apologies.
2	Apologies: Dawn Johnston (DJ) Deloitte. Jacqui Durkin (JD) CJI.
3	Declaration of interest / Conflict of interest <ul style="list-style-type: none">• None.
4	Minutes of previous meeting – 23 July 2020 and matters arising The minutes of the previous meeting were agreed and signed.

Matters arising:

- Covered in the Agenda.

5 Consider any residual actions arising from the previous year's work of both Internal and External Audit

- RTTCWG Final Report
- IA Financial Support Services Report

Report to Those Charged with Governance (RTTCWG)

- MMcC commended everyone involved in achieving an unqualified audit opinion, without modification.
- GM provided the Committee with an overview of the Report to Those Charged with Governance and confirmed the file has been reviewed by DJ.
- Key messages included:
 - Proposed audit opinion;
 - Audit adjustments which specified one uncorrected misstatement of £3,951;
 - C&AG's report;
 - Audit findings which did not identify any priority one recommendations;
 - Status of the audit which was substantially complete with a few areas to be closed;
 - Compliance with GDPR by both the Auditors and CJI; and
 - Actions for the Audit Committee.
- The audit scope noted that due to current restrictions, the interim audit was carried out on-site while the year-end audit was conducted remotely. The draft Annual Report and Governance Statement were read to confirm Department of Finance guidance and accordance with FREM.
- The accounts are now in a finalised position.
- Significant risks identified one significant risk of material misstatement that requires specific audit consideration.
- Audit findings reviewed the qualitative aspects of accounting practices and financial reporting which included a number of minor suggestions that were accepted by management.
- The audit adjustments identified no adjusted misstatements and one unadjusted misstatement.
- The report appendices included the Letter of Representation from the Comptroller and Auditor General.
- DA referred to the Priority 3 finding of 'review of monthly management accounts' and MMcV confirmed CJI will consider how best to respond and what action to take. This will be shared with the Audit Committee as soon as possible.

Action: MMcV

- DA asked if the unadjusted statement will be corrected in the following year's accounts and JJ confirmed this was the case.
- DA and MMcC confirmed they were happy that JC sign the accounts.
- MMcV expressed her thanks to JJ and her team and to CC and the Deloitte team for completing the audit in what had been extremely difficult circumstances.

- GM replied that the support from CJI and JJ had been very much appreciated.
- PD advised that there were new procedures in relation to laying the Accounts in the NI Assembly. She will confirm the position and advise MMcV. MMcV advised that the process for laying inspection reports had changed and would be grateful for guidance from PD.

Action: PD

Financial Support Services Internal Audit report

- MMcC invited AO to speak to the report which had been received by both she and DA in September and on which they had both responded commending all involved for the 'satisfactory' rating.
- AO spoke to the report which had as noted, been distributed to members in advance of the meeting.
- The overall audit opinion was 'Satisfactory'.
- DA commented that this was an excellent result, was consistent with the external audit opinion and provided considerable assurance to JC and the Audit Committee. MMcC agreed.
- AO advised there was no audit plan for next year as yet but a paper was being prepared for one year which would be taken forward. AO said that she would contact JC to discuss any specific areas he would like to include next year.

Action: AO

- JC was happy with that approach.

6 Consider the (emerging) External Audit opinion (Audit Completion Report) for the financial year 2019-20

- Covered in the points above.

7 Report summarising any significant changes to CJI's Risk Register

- The CJI Risk Register had been reviewed by staff at the last staff meeting. MMcV provided an overview of the changes. Risk 3 had reduced following the successful recruitment of two new Inspectors. Discussions are ongoing with Sponsor Department in relation to securing full funding for the posts from April 2021.
- MMcC raised the risk in relation to Covid-19 in the register and asked how working practices during the Covid-19 restrictions were being managed. JC confirmed that staff were mainly working from home, with some coming into the office, but this may reduce following the new further restrictions announced yesterday (14 October 2020). The office continues to be a safe working environment. CJI have published seven inspection reports this year, which is consistent with previous years. On-site fieldwork is an issue and remote fieldwork is taking place. CJI hope to carry out limited on-site fieldwork in the next few months, but the priority continues to be staff safety.
- MMcC agreed staff safety should be maintained and commended CJI on continuing to publish reports including the seven this year.

- DA confirmed he was happy with the Risk Register which was obviously a live document.

8 Internal Audit – Finance Support systems and processes

- Covered in the points above.

9 An update on the six-month set of accounts

- JJ confirmed work had been completed on the six-month accounts with no issues to report.

10 Report from management on whistle blowing and fraud issues

- MMcV advised of a nil return.
- Noted by all members.

11 Report from management on any direct award contracts

- MMcV advised of a nil return.
- Noted by all members.

12 Report summarising the expenses submitted by the Chief Inspector and the Deputy Chief Inspector.

MMcV provided the relevant figures as undernoted:

- ***Since the last meeting – CI and DCI:***

Government Procurement Card		Travel & Subs	
CI	£0	CI	£22.45
DCI	£0	DCI	£0

The above expenses were noted by all members.

13 Review of CJI's gifts and hospitality register.

- ***Since the previous meeting (July, August and September)***

the following gifts and hospitality have been received;

- Nil.

the following gifts and hospitality has been extended;

- Nil.

The above information was noted by all members.

14 AOB

- There were no further points for discussion raised.

15

Date of next meetings

Date of the next meeting:

Winter - Thursday 21 January 2021 at 10am;

Location: Block I, Knockview Buildings, Stormont Estate, Belfast BT4 3SJ, or by Video Conference.



21 January 2021

Mairead McCafferty
Acting Chairperson

Date