

**CJI Audit and Risk Assurance Committee Meeting Outputs**

Wednesday 9 June 2021, by video conference

**Attendees:**

<b>Independent member: (Acting Chair)</b>	Derek Anderson (DA)
<b>Independent member:</b>	Mairead McCafferty (MMcC)
<b>DoJ Sponsor Division:</b>	Claire Robinson (CR) Heather Gallagher (HG)
<b>DoJ Internal Audit:</b>	Amanda Oliver (AO)
<b>NIAO:</b>	Pamela Dugdale (PD)
<b>External Audit:</b>	Ian Kelsall (IK) Deloitte Ciara Currie (CC) Deloitte
<b>FSD:</b>	Joanne Jamison (JJ) FSD
<b>Criminal Justice Inspection (CJI):</b>	Jacqui Durkin (JD) James Corrigan (JC) Meloney McVeigh (MMcV) Dr Ian Cameron (IC)
<b>A&amp;RAC Secretary:</b>	Linda Boal (LB) CJI

**Agenda Description / Comments**

**No**

**1 Introduction / acknowledgements**

- DA welcomed everyone to the meeting held by video conference.

**2 Apologies**

- None.

**3 Declaration of interest/Conflict of interest**

- None.

#### 4 **Minutes of previous meeting – 22 April 2021 and matters arising**

The minutes of the previous meeting were agreed and signed.

***Matters arising:***

- Pt 8 Governance Statement actioned.

#### 5 **Consider the External Audit opinion (RTTCWG) for the financial year 2020-21.**

- CC presented the Report to those charged with Governance which had been distributed to members in advance.
- The Report certified the 2020-21 financial statements with an unqualified audit opinion without modification.
- The bank confirmation letter is outstanding but is being pursued.
- There were no adjusted or unadjusted misstatements identified during the course of the audit.
- No irregular expenditure was identified from the audit procedures and no report on the account was required.
- No priority one recommendations in relation to regularity and the internal control environment were identified.
- MMcC commented it was great to see an unqualified opinion with no additional risks identified and no audit recommendations and stated she had no issues.
- DA echoed that and thanked Deloitte and the NIAO for completing the report within the timetable. He congratulated all CJI staff involved in this work and added that it was a fantastic outcome on a positive report which showed no recommendations and a clean audit opinion.
- JD added her thanks to the auditors and JJ, MMcV and JC for all their work especially given the audit was completed under current working restrictions.

#### 6 **Discuss the implications of the result of the Accounting Officer's review of effectiveness of the system of control in relation to the Governance Statement.**

- DA and MMcC confirmed they had reviewed and had no issues with the Governance Statement.
- JC thanked everyone involved in producing the RTTCWG and Governance Statement and the collective effort in obtaining an unqualified audit statement. Having a strong set of controls in place is a high priority for the CJI Senior Management Team including dealing with new risks and potential impacts. It has been a successful year for CJI with the retention of ISO:9001 accreditation for all its processes which gives assurances to the Senior Management Team. The Department of Finance internal audit of services (presented to the NICS Board and included in the papers for this meeting) provides additional assurance.

**7 Review and consider the Accounts.**

- JJ spoke to the paper which was distributed to members in advance of the meeting.
- The Annual Report and Accounts was prepared in line with the requirements of the Government Financial Reporting Manual (FRoM) and comprised three sections: Performance Report; Accountability Report; and Financial Statements.
- The Department of Finance have now issued guidance on laying the Accounts in the Northern Ireland Assembly.
- MMcV advised there were a few very minor changes to the document circulated to members. These relate to page numbers to allow for the inclusion of the new Certificate and Report of the Comptroller and Auditor General and updated details of the 2020 pay award in the Remuneration Report which had just been received.

**8 Advise the Accounting Officer on signing the Accounts and Governance Statement.**

- Both MMcC and DA confirmed they were happy with the content and advised the CJI Accounting Officer to sign the Accounts and Letter of Representation.
- Deloitte are still awaiting a Bank Confirmation letter which has been requested from Danske Bank and is required before the Letter of Representation can be signed.

**9 Report summarising any significant changes to CJI's Risk Register.**

- MMcV provided an overview of the CJI Risk Register which had been updated following a review by CJI staff in the June staff meeting.
- The Risk Register contains three key risks: Quality of inspection product; Relevance to/within the CJS; and Resilience and sustainability of CJI.
- Inherent scores were reviewed to reflect the updated controls put in place.
- The use of IT to support remote fieldwork continues when on-site fieldwork is not possible.
- Inspection planning meetings have moved to the Key Controls column to help mitigate inspection risk.
- The DCI is engaging with the PSNI and PPS to establish secure remote access to IT systems for inspection fieldwork and is also exploring the opportunity for internet access capability for CJI staff engaged in prison inspections.
- MMcC asked if there was any update in relation to Risk 3 on the Budget as it was the same as last year representing a cut in real terms, and the request for additional funding from Sponsor Department.
- MMcV confirmed the CJI opening budget for this year was the same as last year which immediately created a pressure. CJI have submitted a bid for additional funding in the June monitoring round but don't know the outcome as yet. If this pressure is not met, JD and JC would have to consider the position which may

impact on the inspection programme. This could include the planned inspections of Child Protection, Prisons and FSNI.

- JD advised that given discretionary spend and committed salary expenditure levels there is little wriggle room to identify savings. CJI are keen to foster and pilot cross-inspectorate partnership work particularly in the area of child protection. The DoJ G3 and Sponsor Team are very aware of the budget pressures.
- DA added his full support to the request for additional funding stating that CJI high profile work is essential and should not be held back due to budgetary constraints.
- MMcC added that child protection work in particular is key, especially coming out of the pandemic and it is vital CJI get the funding to carry out this inspection.
- DA and MMcC were happy to put on record their opinion that CJI need the consultancy budget to carry out these pieces of work.
- JD advised that the planned inspection of Child Protection was a first attempt to pilot joint inspection with other partners in Northern Ireland. A prison inspection which was due to take place last year had to be postponed due to the pandemic. It is essential that CJI have an adequate and appropriate consultancy budget to carry out the approved Inspection Programme.
- DA and MMcC confirmed they were content with the Risk Register and thanked MMcV for her work in this area.

## 10 **Agree revised CJI Whistleblowing Guidance.**

- The new Whistleblowing Guidance document had been circulated to members in advance of the meeting.
- The contents were discussed and MMcV confirmed that once approved, the document would be added to the CJI Process Map for ease of access by staff.
- The document and process map show guidance for both internal and external Whistleblowing incidents. DA and MMcC were particularly complimentary about the process map.
- PD suggested that the NIAO be included in the process map contained in the document and MMcV will carry out that amendment.

### **Action: MMcV**

- CJI would default to the NICS Whistleblowing Policy and guidance documents produced by the NIAO for investigation of an incident.
- Members approved the Guidance document subject to the change agreed.

## 11 **Report from management on whistle blowing and fraud issues.**

- MMcV reported a nil return.

## 12 **Report from management on any direct award contracts.**

- MMcV reported a nil return.

**13 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 (April and May) – CI and DCI:***

<b>Government Procurement Card</b>		<b>Travel &amp; Subs</b>	
CI	£111.60	CI	£86.90
DCI	£0	DCI	£0

The above expenses were noted by all members.

**14 Review of CJI’s gifts and hospitality register.**

***Since the previous meeting (April and May)***

the following gifts and hospitality have been received;

- Nil return.

the following gifts and hospitality has been extended;

- Nil return.

The above information was noted by all members.

**15 AOB.**

- The NIAO Letter of Understanding was shared with all members for information.

**16 Dates of next meetings.**

- Dates of meetings for the next year were shared with all members as follows:
  - Autumn - Wednesday 13 October 2021 at 10am;
  - Winter - Wednesday 19 January 2022 at 10am;
  - Spring - Wednesday 13 April 2022 at 10am;
  - Summer - Wednesday 8 June 2022 at 10am.
  - Location: Block I, Knockview Buildings, Stormont Estate, Belfast BT4 3SJ or by Zoom Video Conference.
- MMcC asked MMcV to confirm when her term of office will end.  
**Action: MMcV**
- JD thanked both Non-Executive members for their contribution to the CJI Audit and Risk Committee throughout the business year.

**PROTECT**



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**Acting Chairperson  
Derek Anderson**

**13 October 2021  
Date:**