

CJI Audit and Risk Assurance Committee (ARAC) Meeting Outputs

Thursday 4 June 2026 in Knockview Buildings

Attendees:

Independent member: (Acting Chair)	Cathy Galway (CG)
Independent Members:	Gearóid Cassidy (GC) Julie Erskine (JE)
DoJ Sponsor Division:	Apologies
DoJ Internal Audit:	Amanda Oliver (AO)
AAB Accountants	Suzanne Villiers (SV)
NIAO:	Catherine O'Hagan (CO'H)
FSD:	Lindsay Peel (LP)
Criminal Justice Inspection (CJI):	Jacqui Durkin (JD) James Corrigan (JC) Meloney McVeigh (MMcV) David MacAnulty (DMacA)
ARAC Secretary:	Linda Boal (LB) CJI

Agenda Description / Comments

Agenda No	Description / Comments
1	Introduction/acknowledgements. CG welcomed everyone to the meeting.
2	Apologies. Claire Robinson and Barbara Hopps DoJ.
3	Declaration of interest/Conflict of interest. None.
4	Minutes of previous meeting – 16 April 2026 and matters arising. The minutes of the previous meeting were agreed and signed.

Matters arising:

- Actioned.

5

Review and consider the Annual Report and Accounts.

Consider the emerging External Audit Opinion (RTTCWG)

- SV presented the draft Report to those charged with Governance (RTTCWG) and advised the only items outstanding were the ISA 402 Assurance reports from HR Connect, Account NI and IT Assist but these are expected very soon.
- SV advised that the financial statement will be certified with an unqualified audit opinion, without modification.
- There were no priority one recommendations in relation to regularity or the internal control environment identified in the report. The report found CJI has robust processes in place for the production of the accounts and continues to produce high-quality supporting papers.
- There were no uncorrected misstatements, adjustments, irregular spend or frauds reported.
- Some suggestions were made to improve narrative disclosures and to ensure completeness of the disclosures required under FReM and other relevant guidance which were accepted by management.
- The ARAC should review the findings, including the draft letter of representation and audit certificate at the Appendices.
- All Independent Members thanked everyone involved for their work in progressing accounts to this point.

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.

- JC gave an overview of the Governance Statement within the Annual Report and Accounts which had been shared with members prior to the meeting and confirmed the effectiveness of the Governance Framework in place.
- The budget position has been updated and adequate controls are in place.
- CG welcomed the appointment of new staff and noted that CJI was working with a full staff complement..
- GC complimented the quality of the paperwork provided.

7a

Annual Report and Account note from Accountant

- LP referred to the covering note which accompanied the Annual Report and Accounts.
- The note explained the format of the Annual Report and Accounts providing detail on the Performance Report; Accountability Report; and the Financial Statements.
- It is envisaged that the Comptroller and Auditor General will certify the 2025-26 Financial Statement with a clean audit opinion without qualification.
- There were no significant accounting issues that impacted on the preparation of this year's accounts.
- CJI has identified potential liabilities associated with backdated holiday pay claims and McCloud claims in relation to public sector pensions. Management have

determined and assessed that given significant levels of uncertainty regarding quantum and timing of any settlement, a reliable estimate of the liabilities cannot be determined as at 31 March 2026.

- The note recommended that ARAC note the contents of the draft Annual Report and Accounts; consider if there are any comments or further changes to be reflected in the draft Accounts; and note the timetable and remaining milestones contain in Annex A and B.
- MMcV thanked LP and the FSD team for their work on the Annual Report and Accounts and the Independent Members added their thanks for the detail provided.

7b Advise the Accounting Officer on signing the Annual Report and Accounts.

- CG, GC and JE confirmed they were content with the 2025-26 Annual Report and Accounts and were content for the CJI Accounting Officer to sign.
- **Action: JC.**

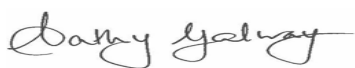
8 Internal Audit Annual Report and Opinion 2025-26.

- AO presented the Annual Report and Opinion which had been shared with members in advance of the meeting. She noted that the information for 2023-24 was not included and will adjust the report to correct this and share for distribution.
- **Action: AO.**
- The Report noted an Overall Opinion Rating of Satisfactory with no issues to report.
- The Internal Audit planned for this year will look at the area of Communications and Engagement.
- Report was noted and members thanked IA for the update.

9 Report summarising any significant change to CJIs Risk Register.

- The CJI Risk Register was updated in May 2026 following a review by CJI staff and distributed to ARAC members in advance.
- The Register contains four main risks: Risk 1 Quality of Inspection product; Risk 2 CJI's Relevance to/within the CJS; Risk 3 the Resilience and Sustainability of CJI; and Risk 4 Business Continuity: Not securing suitable CJI office accommodation.
- Office Accommodation has now been added as a new separate risk under Business Continuity and the current position updated. JC has produced a Project Initiation Document (PID) and a Project Team has been established.
- The management team have decided to produce a one-year Corporate Plan to allow for possible changes after the Northern Ireland Assembly elections next year and associated PfG.
- Two new members of staff have been appointed to the Inspection Team to maintain the full complement.
- CJI are currently working with a draft indicative budget due to the Northern Ireland Assembly not having agreed a final budget and so are proceeding with caution.

- There was a discussion around the budget pressures and points raised were answered by JD, JC and MMcV.
- 10 **Report from management on whistle blowing, matters of concern and fraud issues.**
- MMcV reported a nil return.
- 11 **Report from management on any direct award contracts.**
- MMcV reported a nil return.
- 12 **Report summarising the expenses submitted by the Chief Inspector and the Deputy Chief Inspector.**
- The report detailing expenses incurred by the CI and Deputy CI was noted by all members.
- 13 **Review of CJI's gifts and hospitality register.**
- The reported information was noted by all members.
- 14 **AOB**
- JC updated the Committee on matters raised with CJI under its Raising Concern Guidance.
 - Members were content with update provided.
- 15 **Dates of next meetings.**
- The following dates were agreed for the next meetings:
Autumn - Thursday 8 October 2026 at 10am (JE to Chair);
Winter - Thursday 21 January 2027 at 10am;
Spring - Thursday 15 April 2027 at 10am;
Summer – Thursday 3 June 2027 at 10am.
Location: Knockview Buildings, Stormont Estate, Belfast BT4 3SJ.



Cathy Galway
Chairperson

14 October 2026
Date: