

**FORENSIC SCIENCE NI – AUDIT AND RISK ASSURANCE COMMITTEE –
TERMS OF REFERENCE**

The FSNI Accounting Officer has established an Audit and Risk Assurance Committee to support them in their responsibilities for issues of risk, corporate governance, internal control and associated assurance.

Membership

The members of the Audit and Risk Assurance Committee are:

Two FSNI Non-Executive Directors

Independent Audit and Risk Assurance Committee Member

Chair – meetings to be chaired by a FSNI Non-Executive Director or
Independent Audit and Risk Assurance Committee Member

Attendees: -

FSNI Chief Executive

FSNI Finance Manager

Head of Internal Audit Services (HIAS) for FSNI (or nominated
representative(s))

Representative from Northern Ireland Audit Office (NIAO)

FSNI Directors (or nominated representative)

Secretariat

The Audit and Risk Assurance Committee will be provided with a secretarial function by the FSNI Corporate Services Directorate.

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Meetings

- The FSNI Audit and Risk Assurance Committee will meet at least four times a year. The Chair of the Audit and Risk Assurance Committee may convene additional meetings as deemed necessary. (Details of agenda items and information requirements for each meeting are contained in Annex A)
- A minimum of 2 members of the FSNI Audit and Risk Assurance Committee will be present for the meeting to be deemed quorate.
- The Audit and Risk Assurance Committee may ask any other officials of the organisation to attend to assist it with its discussions on any particular matter.
- The Audit and Risk Assurance 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 Accounting Officer or FSNI Leadership Board (LB) may ask the Audit and Risk Assurance Committee to convene further meetings to discuss particular issues on which they want the Committee's advice.

Access

The HIAS for FSNI and the representative of the Northern Ireland Audit Office (NIAO) will have free and confidential access to the Chair of the Audit and Risk Assurance Committee.

Responsibilities

The Audit and Risk Assurance Committee is not an executive body in that it takes no formal role in either the formulation of policy or in the direct delivery of the Agency's business. It is appointed as a sub-committee of the Agency's Leadership Board and supports the Leadership Board and the Accounting

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Officer in their responsibilities for issues of risk, control and governance by reviewing the comprehensiveness of assurances in meeting the Leadership Board and Accounting Officer's assurance needs and reviewing the reliability and integrity of these assurances.

The Audit and Risk Assurance Committee will advise the Accounting Officer on:-

- the strategic processes for risk, control and governance and the Governance Statement
- the accounting policies, the accounts and the annual report of the organisation, including the process for review of the accounts prior to submission for audit, levels of error identified and management's letter of representation to the NIAO.
- the planned activity and results of both Internal Audit Services (IAS) and the NIAO
- adequacy of management response to issues identified by audit activity, including the NIAO's management letter
- assurances relating to the corporate governance requirement for the organisation
- (where appropriate) proposals for tendering for IAS or for purchase of non-audit services from contractors who provide audit services.
- anti-fraud policies, whistleblowing processes, and arrangements for special investigations
- assurance on compliance with data handling and information assurance policies and procedures

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- any audit / financial / risk related issues / concerns for escalation to the Director DOJ Safer Communities Directorate and / or the Departmental Audit Committee.

The Audit and Risk Assurance Committee will review its own effectiveness annually and report the results of that review to the LB and have access to funding to cover costs associated with fulfilling its role. This will be for: -

- Remunerating members for working expenses
- Covering training costs for members in relation with their Audit and Risk Assurance Committee membership
- To provide specialist (external) advice or opinion to the Audit and Risk Assurance Committee when required; and,
- provide external review of the effectiveness of the Audit and Risk Assurance Committee

An Annual Report summarising the work of the committee in discharging its functions will be produced for the Accounting Officer which will also be submitted to the Leadership Board. This report will be timed to support finalisation of the accounts and the Governance Statement.

Annex A

1. Meetings

The FSNI Audit and Risk Assurance Committee meets four times per year usually in February/ March, April, June and in October/ November although the Chair can convene additional meetings if considered necessary.

2. Standard Agenda Items

Spring Meeting (April)

- Comment on the accounts for the year just finished prior to their finalisation and submission for audit
- Advise on the content of the Governance Statement for the year just ended
- Review of IAS's finalised periodic work plan for the financial year just begun
- Agree the Audit and Risk Assurance Committee's annual report to the Leadership Board and Accounting Officer. This annual report will be drafted by the Chair of the Audit and Risk Assurance Committee with input provided by the other FSNI A&RAC members. This will be submitted to the April Leadership Board meeting.
- Review of FSNI A&RAC TOR
- Review of FSNI Fraud Risk Assessment

Summer (June)

- Review and consider the accounts
- Consider emerging NIAO opinion for the financial year just finished and advise the AO on the signing the accounts and Governance Statement
- Consider IAS's opinion for the financial year just finished
- Discuss the implications of the result of the Accounting Officer's review of the effectiveness of the system of internal control in relation to the Governance Statement
- Consider Management letter and Letter of Representation

Autumn (October/ November)

- Advice on the content of mid-year Governance Assurance Statements
- Consider mid-year report on emerging findings from IAS
- Consider the NIAO management letter for the previous year, any emerging findings from current interim / in-year work of NIAO and NIAO's approach to their work
- Consider NIAO strategy proposed in respect of the current year's accounts
- Consider any residual actions from the previous year's work of both IAS and NIAO
- Review of FSNI Governance Framework Document; Risk Appetite Statement and Assurance Mapping document.

Winter (February/March)

- Advise on the IAS strategy and the periodic work plan for the beginning of the new financial year
- NIAO Strategy
- Re-visit emerging findings from auditors and review actions in response to the NIAO management letter
- Consider the Committee's own effectiveness in its work.
- Review of FSNI COI Policy

Standing Agenda Items

- A report summarising any changes to the organisation's risk register and recommendation on any risks which should be brought to the attention of DOJ
- Conflict of Interest declarations
- A progress report from the HIAS for FSNI summarising:
 - work performed (and a comparison with work planned)
 - key issues emerging from IAS work
 - management response to IAS recommendations
 - follow-up plans and results
 - changes to the periodic plan

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- any resourcing issues affecting or likely to affect the delivery of IAS objectives
- A progress report from the NIAO summarising work done and emerging findings
- A progress report from FSNI on actions against IAS recommendations
- National Fraud Initiative
- Regular update on the outcome of any/all Gateway reviews since previous committee meeting.
- Regular update on progress against the Quality Audit Plan
- Information Assurance and GDPR update
- Quarterly Update on Suspected Frauds
- Procurement – Quarterly Governance and DAC's awarded reports
- Values Demonstrated at the meeting

In addition and as appropriate the agenda may contain

- proposals for the Terms of Reference of IAS
- ARAC Chair Update
- the IAS Strategy
- the HIAS for FSNI's Annual Opinion and Report
- quality Assurance Reports on the IAS function
- draft Accounts
- draft Governance Statement
- a report on any changes to accounting policies
- NIAO's management letter
- A report on any proposals to tender audit functions
- any other matters that may be relevant to the work of the Committee
- a report on the co-operation between IAS and NIAO

3. Papers, including covering paper (Annex B), for consideration at a particular Committee meeting must be with the Secretary seven working days before the date of the next meeting. Papers for meetings to be issued to FSNI A&RAC members 5 working days in advance of the meeting. The Secretary

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is responsible for ensuring that papers are presented in a common, easy to use, format. Font size 12 Arial single and 1½ spacing is recommended.

4. The draft Committee minutes are circulated to members for comment within 5 working days of the meeting and agreed minutes are circulated to Board members.

Review and amendment to the Terms of Reference

The TOR for the FSNI Audit and Risk Assurance Committee will be reviewed annually by the Audit and Risk Assurance Committee at the Spring meeting. This will then be submitted for approval to the Leadership Board. Any amendment to the TOR during the course of the year will also be approved by the Leadership Board.

The Terms of Reference will be made available to the public on the FSNI website.

Publication of minutes, suitably redacted, will be available to all staff on the FSNI system.

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ANNEX B

COVERING NOTE FOR PAPER (Agenda number XX)

TO:	FSNI Audit and Risk Assurance Committee
MEETING DATE:	
TITLE:	
AUTHOR:	
RECOMMENDATION	The A&RAC is asked to: <ul style="list-style-type: none">•

Background

Overview

Next Steps

Recommendation

Annexes