



Minutes of the VSS Audit and Risk Committee
Tuesday, 13 December 2016, 11am
VSS, Seatem House, Belfast

ARC Members Present:

Colm Doran (CD)	ARC Chair
Richard Solomon (RS)	Board Member
Seamus Magee (SM)	Board Member
Bertha McDougall (BMcD)	Board Member

VSS Officers in Attendance:

Margaret Bateson (MB)	CEO and Accounting Officer
Brendan Smith (BS)	Head of Corporate Services
Caroline Armstrong (CA)	Finance and Governance Manager (Secretary)

Other Officers in Attendance:

Rodney Allen (RA)	NIAO (External Audit)
Kathy Doey (KD)	NIAO (External Audit)
Colin Moffett (CM)	TEO
Marie Matthews (MM)	TEO

Apologies:

Alan Davidson (AD)	Capita (Internal Audit)
Pauline Poots (PP)	Capita (Internal Audit)

A Apologies

A1 Apologies were received from AD and PP.

B External Audit Update

The Chair asked RA for an update.

B1 Report To Those Charged with Governance

RA presented the draft RTTCWG:

- following the ARC on 9 December 2016, the VSS has responded regarding factual accuracy of the draft document
- directed the ARC to Annex B, the proposed Audit Certificate
- the draft RTTCWG is now with TEO for a factual accuracy check before finalisation
- management responses will be provided when finalised
- outlined NIAO belief that the Self Declarations in respect of the Care for Carer's Support Scheme should be tested in 2016/17
- that qualification of the 2015/16 Annual Report and Accounts was on one element alone: the Financial Assistance Scheme
- there is no plan to issue a media release regarding qualification

The Committee expressed concern that the 2015/16 Annual Report and Accounts are to be qualified but were content that all appropriate actions have been exhausted to mitigate against this.

TEO indicated that they were aware that the 2015/16 Annual Report and Accounts may be qualified and that they have been fully appraised by the VSS, at all stages of fieldwork, and are content with the actions taken by the VSS. This is also reflected in TEO's Annual Report and Accounts for 2015/16.

KD then presented the 6 recommendations outlined within the draft RTTCWG.

MB provided a response to each recommendation for the Committee.

In respect of the Carer for Carer's Support Scheme, both the VSS and TEO indicated that a change in circumstances for those eligible for the Scheme is low and that this, therefore, presents a low risk.

The VSS proceeded to brief the Committee on the Care for Carer's Support Scheme and outlined that a formal analysis can be carried out for 2016/17 to mitigate this risk. Regular updates will be provided to the Committee during 2016/17.

AP1: Regular updates to be provided to the Committee on the 2016/17 Carer for Carers Support Scheme analysis

The Committee also discussed at length recommendation 4 which relates to the Disability Aids Pilot Scheme. NIAO agreed to revise the wording within the draft RTTCWG.

AP2: NIAO to amend wording in respect of the Observation made against Recommendation 4.

B2 2015/16 Annual Report and Accounts

The Chair asked MB for a status update in respect of the 2015/16 Annual Report and Accounts.

MB provided an update on fieldwork and outlined the post audit adjustments requested by NIAO.

The Committee approved the 2015/16 Annual Report and Accounts and were content to recommend the VSS Board provide final approval.

C Any Other Business

There was no other business.

D Date of Next Meeting

The date of the next meeting is to be confirmed.