



Annual Report  
and Accounts  
**2018/19**



# Annual Report and Accounts

for the year ended 31 March 2019

The Annual Report is laid before the Northern Ireland Assembly under paragraph 4 of Schedule 8 to the Justice (Northern Ireland) Act 2002 (as amended by paragraph 24(5) of Schedule 13 to the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010) by the Department of Justice.

The Statement of Accounts and Report of the Comptroller and Auditor General is laid before the Northern Ireland Assembly under paragraph 6 of Schedule 8 to the Justice (Northern Ireland) Act 2002 (as amended by paragraph 24(7) of Schedule 13 to the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010) by the Comptroller and Auditor General for Northern Ireland

on

5 July 2019.

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This publication is also available on our website – **[www.cjini.org](http://www.cjini.org)**.

ISBN: 978-1-905283-93-4

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## OVERVIEW

**The purpose of this overview is to provide information on Criminal Justice Inspection Northern Ireland (CJI) to ensure the remit and purpose of the Inspectorate is understood.**

It outlines the principal business objectives in place during the 2018-19 financial year and highlights the key risks identified in year by CJI to achieving these objectives. It also provides an analysis of the Inspectorate's performance during this reporting period.

## Statement by the Chief Inspector

**This is a report that I had not planned to pen, rather it would have fallen to my successor. However in the current political hiatus the Permanent Secretary, Department of Justice (DoJ) offered me an extension to my appointment for a further 12 months which I accepted.**

The devolved institutions were not perfect but their success in respect of delivering transparency and accountability within our criminal justice system cannot be underestimated.

The absence of these mechanisms means that there is no political cover for the DoJ and when problems arise which have the potential to impact on public confidence, the Department in this financial year has increasingly turned to CJI to provide an independent assessment of what needs to be done to secure improvement and retain public confidence.

I have assessed each of these requests on their merits, and decided to undertake the additional work in the belief that CJI's involvement would improve understanding and deliver transparency and accountability. However this additional



**Brendan McGuigan CBE**  
Chief Inspector

work has significantly impacted on the planned inspection programme, with other work having to be delayed.

I have continued to devote significant time and resources to supporting improvements within our prison system and believe that this continued focus is now showing positive progress. Resettlement services and practice has developed and there is now clear evidence of the partnership approach which will lead to improved outcomes.

The 2018 inspection of Maghaberry Prison was particularly heartening and I believe fully vindicated the approach of CJI over the last three years in supporting the Governors and Northern Ireland Prison Service (NIPS) leadership to stabilise and make the prison safer. More needs to be done to maintain this momentum and provide an opportunity for the prison to develop further and become a beacon for best practice across these islands.

The inspection of Woodlands Juvenile Justice Centre (the JJC) confirmed the success of the criminal justice agencies working in partnership with others to identify children at risk and reduce the numbers entering custody. I fully support the proposals to re-purpose the JJC and the creation of a new model for children in need of secure care.

The criminal justice agencies have responded well to their Section 75 responsibilities and the report on Equality and Diversity acknowledged the willingness of the criminal justice agencies to meet their legal obligations and make Section 75 (1) of the Northern Ireland Act 1998 work. Equality monitoring remains inadequate and the report indicated that leadership on this issue needs to be given by the Criminal Justice Board.

The inspection of Sexual Violence and Abuse made for grim reading and unfortunately served to highlight the systemic weaknesses in the way criminal cases are carried through the system, failing victims, witnesses and those accused in equal measure. I am concerned that the criminal justice system cannot change without the help, support and guidance of a functioning legislature and an acknowledgement of wider societal responsibility to reinforce the principles of consent, respect and teaching our children to understand what healthy relationships should look like.

It is clear that the burden of Legacy is having a significant influence on the capacity of the criminal justice agencies to focus on delivering faster, fairer justice. More and more resources particularly from the police, prosecution and courts are being used as legacy cases grind their way through the criminal justice system as a result of a failure to develop political consensus as to how we deal with our 'past'.

In addition, the scenario planning for Brexit and the debates around hard and soft borders remain at a conceptual level but make a significant background noise and divert attention away from the performance of the criminal justice system.

I continue to believe that the collaborative approach is the most effective and I value the support I have received from the leadership of all criminal justice agencies, the DoJ and Third Sector organisations who support the criminal justice system.

Finally, I would like to pay tribute to the organisations we have worked with throughout the financial year and in particular, to my own staff who continue to show resilience and endeavour in achieving our shared goals.



**BRENDAN MCGUIGAN CBE**  
Chief Inspector of Criminal Justice  
in Northern Ireland

21 June 2019

# Purpose and activities of CJI

**As Chief Executive and Accounting Officer, I am pleased to present the Annual Report and Accounts for the financial year ended 31 March 2019.**

## Background information

The Office of the Chief Inspector of Criminal Justice in Northern Ireland was established as an Executive Non-Departmental Public Body (NDPB) under s.45 of the Justice (Northern Ireland) Act 2002.

The first Chief Inspector was appointed by the Secretary of State for Northern Ireland in August 2003, to inspect or ensure the inspection of all aspects of the criminal justice system. The courts administration was initially omitted from the organisation's inspection remit but was added following legislative change in 2007.

Criminal Justice Inspection Northern Ireland (CJI) became operational in October 2004 and from that time, it conducted a programme of inspections which were agreed annually with the Secretary of State for Northern Ireland.

Following the devolution of policing and justice matters on 12 April 2010, responsibility for agreeing CJI's inspection programme passed to the locally-elected Minister of Justice. At this time, CJI became an Executive NDPB of the Department of Justice (DoJ). During 2018-19 CJI's formal accountability was to the Permanent Secretary of the DoJ in the absence of a locally appointed Minister of Justice.



**James Corrigan**  
Chief Executive and Accounting Officer

## Remit of CJI

CJI has a remit to inspect a wide variety of organisations and bodies under s.46 of the Justice (Northern Ireland) Act 2002, and s.45 of the Justice and Security (Northern Ireland) Act 2007, as amended by Schedule 13 to the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010.

Inspections must be carried out by CJI in relation to these bodies or organisations, unless the Inspectorate is satisfied they are subject to a satisfactory inspection regime. Organisations which fall within CJI's remit include:



- The Police Service of Northern Ireland (PSNI);
- The Public Prosecution Service for Northern Ireland (PPS);
- The Northern Ireland Prison Service (NIPS);
- The Probation Board for Northern Ireland (PBNi);
- The Youth Justice Agency (YJA);
- The Northern Ireland Courts and Tribunals Service (NICTS);
- The Office of the Police Ombudsman for Northern Ireland (OPONI);
- Forensic Science Northern Ireland (FSNI);
- The State Pathologist's Department;
- The Legal Services Agency Northern Ireland (LSANI);
- The Parole Commissioners for Northern Ireland;
- Community-based restorative justice schemes; and
- Probation and Bail hostels (Approved Premises).

The remit of the Inspectorate however goes wider than these core organisations. It includes other organisations and bodies with a regulatory/prosecutorial role which interface to a greater or lesser degree with the criminal justice system. They include:

- The Department of Agriculture, Environment and Rural Affairs (DAERA);
- The Child Maintenance and Enforcement Division;
- Health and Social Care Board and Trusts (HSCB/HSCs);
- The Department for the Economy (DfE);
- The Health and Safety Executive for Northern Ireland (HSENI);
- The Department for Communities (DfC) (Benefit Fraud);
- Royal Mail Group;
- Belfast International Airport Ltd (BIA);

- Belfast Harbour Commissioners; and
- Larne Harbour Ltd.

### CJI's vision, approach and values

Our vision is summed up as '*a better justice system for all.*'

This vision requires the collaboration of all agencies and organisations within the criminal justice system to bring it about. It involves working with the voluntary, community and social enterprise sector, politicians and Government to support the development of meaningful partnerships which will deliver for the community.

It also involves looking beyond the criminal justice system when required. This can involve identifying where intervention and diversion away from the formal criminal justice system in partnership with education, training and healthcare providers, may secure better outcomes for society as a whole.

We are committed to carrying out our inspection work with honesty and integrity. We will work with the inspected organisations in a professional, mature way to produce relevant inspection reports that contain strategic and operational recommendations which focus on achieving meaningful change.

We will achieve this by:

- maintaining our organisational values;
- communicating clearly, frankly and openly with those we are inspecting and working with;
- listening to all interested parties;
- benchmarking and identifying innovative practice found in other jurisdictions;
- producing reports which are balanced, objective and evidence-based;

- identifying and sharing good practice found within the criminal justice system;
- taking account of sensitive issues;
- pursuing excellence; and
- when necessary, supporting organisations to achieve accepted inspection recommendations and implement change.

### Corporate ethos

CJI aims to manage itself according to the best current principles. It aims to be a good employer but a disciplined one. Although the terms and conditions of staff members are broadly aligned with those of the Northern Ireland Civil Service (NICS), the culture of the organisation is modelled on a modern, knowledge-based business.

CJI endeavours to make a positive contribution to the justice system and the wider community by promoting staff wellbeing, conducting its business in a way that promotes equality and through consulting widely in relation to the development of the Inspection Programme.

Staff members are expected to comply with the standards of conduct laid down by s.4 of the Civil Service Management Code and in the NICS Standards and Conduct guidance which sets out in detail the rules governing confidentiality, acceptance of outside appointments and involvement in political activities. Staff members are also expected to adhere to the ethics and principles outlined in the NICS Code of Ethics.

### CJI's method of working

Inspections are evidence-led and identified on a risk based approach. They are undertaken in line with CJI's published Inspection Programme for each financial year, although CJI retains the ability to adjust and reprioritise the Inspection Programme in-year if required.

CJI inspects for improvement in the pursuit of excellence. It examines organisations for strengths and to identify areas for improvement. It may make recommendations designed to help an organisation to improve in any aspect of its performance. CJI also seeks where possible, to identify areas of good practice and innovation which could be beneficial for the wider criminal justice system.

CJI conducts its inspections by collecting data in advance, seeking the views of the organisation's partners in the criminal justice system and the community on its performance and forming provisional judgements as to the strengths and weaknesses of the organisation. Where appropriate, organisations are asked to self-assess against the inspection criteria identified in the Terms of Reference, identifying as honestly as possible, their own strengths and weaknesses, not to be used against the organisations, but as evidence of their commitment to inspection and as an aid to improvement.

Provisional judgements are then tested in the inspection and emerging findings presented to the inspected criminal justice organisation/s. Draft inspection reports including recommendations are then shared with the inspected organisation/s as part of CJI's factual accuracy and quality assurance processes.

The final report is then presented to the Minister of Justice or in their absence, the DoJ Permanent Secretary and permission to publish by laying before the Northern Ireland Assembly sought.

CJI does not believe the most productive way to secure change is by 'naming and shaming' organisations. However, there may be occasions when the performance of

an organisation/s falls below an acceptable standard and/or risks are of such concern that the Inspectorate would be required to make the extent of the problems and recommended actions publicly known.

CJI endeavours to work in partnership with the organisations it inspects on the basis that managers and leadership within the various organisations share the common aim of improvement.

Inspections conducted by CJI fully reflect the Cabinet Office principles for the inspection of public services. Further details can be found at [http://webarchive.nationalarchives.gov.uk/+/http://www.cabinetoffice.gov.uk/regulation/documents/public\\_services\\_inspection/pdf/policy.pdf](http://webarchive.nationalarchives.gov.uk/+/http://www.cabinetoffice.gov.uk/regulation/documents/public_services_inspection/pdf/policy.pdf).

### Working in partnership

In undertaking our inspection work CJI draws upon its internal skills, knowledge and professional expertise. Where required this skills and knowledge base will be supplemented by additional assistance provided by other Inspectorates.

In the 12 months from April 2018 to March 2019, CJI undertook inspection work with Her Majesty's Inspectorate of Prisons (HMIP), Her Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS), Her Majesty's Crown Prosecution Service Inspectorate (HMCPSI), the Education and Training Inspectorate (ETI) and the Regulation and Quality Improvement Authority (RQIA). It also commenced work in-year with Her Majesty's Inspectorate of Probation (HMI Probation). CJI participated in discussions with representatives of the Northern Ireland Audit Office (NIAO) engaged in conducting work linked to the criminal justice system.

The Inspectorate acknowledges the valuable skills, expertise and knowledge colleagues working in other organisations can bring to CJI's inspection work, especially in relation to benchmarking, identifying best practice and interface with other public services.

### Organisational structure

The Chief Inspector is the head of CJI and as such, has responsibility for ensuring the Inspectorate carries out a programme of inspection among the criminal justice agencies within its legislative remit. He has responsibility to report the findings of the Inspectorate's work to the Minister of Justice (or in their absence, to the Permanent Secretary, DoJ) and to ensure CJI's reports are laid in the Northern Ireland Assembly.

The Deputy Chief Inspector's role is to support the Chief Inspector in the delivery and management of the Inspection Programme. The Deputy Chief Inspector is also the Chief Executive and Accounting Officer for CJI and as such, has responsibility for the day-to-day running of the organisation and ensuring the relevant responsibilities assigned to him as Chief Executive and Accounting Officer are met. This includes controlling the Inspectorate's budget and monitoring expenditure to ensure the most efficient and effective use of resources.

The Chief Inspector and Deputy Chief Inspector have responsibility for directing and controlling the major activities of the organisation. They are the key members of CJI's Senior Management Team (SMT). Minutes of CJI's SMT meetings are publicly available on the CJI website - [www.cjini.org](http://www.cjini.org). Details of other staff who attended the SMT can be found within the Directors' Report.

While CJI does not have a Management Board, it has an Audit and Risk Assurance Committee (ARAC) which meets four times during the calendar year. Minutes of CJI's ARAC meetings are publicly available on the CJI website - [www.cjini.org](http://www.cjini.org).

CJI also participates in quarterly oversight and pay remit meetings with officials from its sponsor division within the DoJ.

### CJI's work

The overarching aim of CJI's work is improvement. CJI endeavours through independent, impartial inspection work to identify areas where greater collaboration and partnership working will enhance the criminal justice system for the benefit of those who use and engage with it.

This can be through securing improvements in the effectiveness and efficiency of the criminal justice agencies it inspects. CJI also seeks to ensure that the criminal justice agencies in Northern Ireland are being fair and equitable in all their policies and operations. Through its inspection activity CJI seeks to make a contribution to Outcome Seven of the draft Programme for Government 2016-21 (PfG)<sup>1</sup> via its work in support of the DoJ's indicator 'increased effectiveness of the justice system'.

CJI is also designated by the UK Government to form part of its National Preventive Mechanism (NPM) in support of the Optional Protocol to the Convention Against Torture and other Cruel, Inhumane or Degrading Treatment or Punishment (OPCAT), an international human rights treaty designed to strengthen the protection of people deprived of their liberty. Further details of CJI's responsibilities as part of the NPM can be found within the Performance Analysis section of this report.

### CJI's objectives

The strategic objectives of CJI are:

- to provide an independent assessment to the Minister of Justice, Committee for Justice, DoJ and the wider community on the working of the criminal justice system;
- to challenge and support the criminal justice organisations to improve performance;
- to work in partnership to deliver a high quality, independent and impartial inspection programme;
- to support through the work of the Inspectorate, the outcome based approach promoted in the draft PfG 2016-21 to deliver long-term positive change for Northern Ireland society;
- to provide independent scrutiny of the conditions for and treatment of users of the criminal justice system, in particular victims and witnesses, children and young people, prisoners and detainees; and
- to fulfil its responsibilities as part of the UK's NPM in support of OPCAT.

<sup>1</sup> In the absence of Ministers and an Executive, on 4 June 2018 the Head of the Northern Ireland Civil Service published an Outcome Delivery Plan for 2018-19 to ensure the operational business of government was discharged as effectively as possible. The delivery plan set out the actions that Departments would take to give effect to the previous Executive's stated objective of Improving Wellbeing for All - by tackling disadvantage and driving economic growth. Please see <https://www.executiveoffice-ni.gov.uk/sites/default/files/publications/execoffice/outcomes-delivery-plan-2018-19.pdf> for further details.

The overarching business aims of CJI focus on conducting a series of planned inspections and action plan reviews/inspection follow-up reviews; fulfilling its statutory requirements; and maintaining a sound system of financial control. Further detail on the specific business aims of the organisation and how they will be achieved, can be found in CJI's Corporate and Business Plans available from [www.cjini.org](http://www.cjini.org).

### Issues and risks that could affect CJI in delivering its objectives

During the 2018-19 financial year, CJI conducted a risk analysis examining a wide range of possible risks to the organisation and to the delivery of its objectives. Risk management is central to CJI's operations with organisational risks reviewed in May, September and December 2018 to ensure their relevance. CJI's risk register takes into account the organisation's risk appetite, inherent and residual risks and control mechanisms to minimise disruption to CJI's operations. The main risks in practice during 2018-19 were:

- **Legal/Regulatory** - risk of contravening document and record management policy, legislation and guidance;
- **Operations** - CJI is unable to deliver a meaningful and relevant inspection programme that contributes to the delivery of PfG outcomes; and
- **Finance/Value for Money** - inaccurate processing of staff salaries/deductions resulting in payment/contribution errors.

In each case – including other less likely but potentially damaging risks – CJI maintained plans to negate the impact.

### Going Concern

The Statement of Financial Position at 31 March 2019 shows negative Taxpayers' Equity of £186,366 (2017-18: £156,799). This reflects the inclusion of liabilities falling due in future years which are to be financed by drawings from the Northern Ireland Consolidated Fund. Such drawings will be from Grants of Supply approved annually by the Northern Ireland Assembly, to meet the Net Cash Requirement of the DoJ of which CJI is part.

Future financing of CJI's liabilities is accordingly to be met by future Grants of Supply to the DoJ and the application of future income, both to be approved annually by the Northern Ireland Assembly. There is no reason to believe that future approvals will not be forthcoming. It has accordingly been considered appropriate to adopt a going concern basis for the preparation of the CJI's financial statements for 2018-19.

# Performance summary and forward look

## Performance summary

CJI developed its Business Plan and Inspection Programme for 2018-19 taking cognisance of the views expressed by stakeholders during consultation events and meetings and relevant outcomes identified in the draft PfG for 2016-21.

It set objectives and performance measures to cover three areas: the Inspection Programme; communication activity; and corporate business. These objectives and performance measures are detailed in CJI's Business Plan.

In this reporting period CJI achieved two of its three Inspection Programme performance measures which were measurable in 2018-19. Of the 11 strategic and 56 operational recommendations made by CJI over the financial year, 100% were accepted by the inspected organisation(s) (100% in 2017-18).

CJI met its four communication activity performance measures including the publication of five full inspection reports, during 2018-19. These reports were made available on CJI's website - [www.cjini.org](http://www.cjini.org). Throughout the year, CJI also undertook to engage with key stakeholders in order to obtain feedback on the Inspectorate's work.

In relation to corporate business CJI achieved four of its six performance measures for the 2018-19 financial year, which supported CJI's corporate governance activity and work to maintain a sound system of financial control.

Following a comprehensive audit in January 2019, CJI retained its ISO 9001:2015 certification standard for its Quality Management System (QMS). CJI continues to undertake a programme of internal audits and evaluations of procedures to deliver continuous improvement of its QMS and high quality inspection reports.

Further detail on CJI's objectives, performance measures and inspection findings, can be found within the Performance Analysis section of this report.

## Forward look

CJI is engaged in actively planning for the future development of the organisation. This activity will ensure CJI's business priorities and contribution to the continued development of the criminal justice system in Northern Ireland remains relevant and acts as an enabler for meaningful change. CJI is focused on ensuring it makes the best use of its available human and financial resources to do this.

## 2019-20 Business Plan and Inspection Programme

Following consultation and discussion with stakeholders CJI developed its Business Plan and Inspection Programme for 2019-20. This document also took account of the relevant outcomes identified in the draft PfG for 2016-21.

The Inspection Programme developed for the 2019-20 financial year contains a small number of key pieces of work. CJI has adopted this approach to provide maximum flexibility for a new Chief Inspector to shape the strategic direction of the organisation and the Inspection agenda from an early stage. It is anticipated a new Chief Inspector will be appointed during the 2019-20 financial year.

CJI will take account of any future changes made to the draft PfG or Ministerial priorities in future Business and Corporate Plans.

### Staff resources

In an effort to mitigate ongoing pressures within the Inspection Team, part time staff who increased their working hours during 2018-19 maintained their enhanced working patterns going into 2019-20.

A Job Evaluation and Grading Scheme (JEGS) exercise linked to the Inspector role commenced in 2018-19 with the outcome expected in 2019-20. This work will assist senior management to plan effectively and recruit appropriately skilled staff to the Inspection Team in the future.

Work to restructure the responsibilities of business support staff to align with the changing needs of the organisation was completed during 2018-19.

CJI remains committed to investing and developing staff at all levels across the organisation to maximise the benefit and contribution of the Inspectorate to the criminal justice system.



## PERFORMANCE ANALYSIS

### Performance management

**As part of its ongoing business activities CJI reviews and manages organisational performance through discussions and reports presented to the Senior Management Team (SMT). The Deputy Chief Inspector reports performance and progress in relation to the Inspection programme on a fortnightly basis, while the Business and Communications Manager reports on communications activity and business management matters. CJI's accountant also reports organisational spend against the profiled budget for the financial year on a fortnightly basis.**

Staff performance in CJI is continually managed through discussions between staff members and their respective line manager and formally recorded on a biannual basis through the performance review reporting system.

Overall organisational performance linked to corporate governance is reported to the CJI Audit and Risk Assurance Committee (ARAC) and CJI's sponsor division, while financial performance is monitored by way of monthly returns and quarterly monitoring exercises to the Department of Justice (DoJ) Financial Services Division (FSD).

## Performance against objectives and targets

### Corporate and Business Planning

In May 2018, CJI published its Business Plan for 2018-19 which set out the objectives and targets for the reporting period and resources CJI intended to employ to achieve them. The Business Plan included an overview of the programme of inspections and action plan reviews/inspection Follow-up Reviews (FURs) the Inspectorate intended to undertake over the reporting period.

As part of its preparation work for the 2018-19 Business Plan, the Chief Inspector met with representatives of other criminal justice bodies and stakeholders working within the criminal justice sector which CJI has responsibility for inspecting, as well as senior management in each of the key criminal justice organisations. Discussions were also held with political parties

represented in the Northern Ireland Assembly. The meetings were held to gain their views on the topics and areas which merited inclusion in the proposed Inspection Programme prior to its submission to the Permanent Secretary, DoJ for permission to publish in the absence of an appointed Minister of Justice.

### Performance against CJI's objectives and targets for 2018-19

In this section, CJI reports in detail on its performance against the objectives and measures it set in its 2018-19 Business Plan. Through this work CJI has sought to make its contribution to the DoJ's indicator of the increased effectiveness of the justice system in support of the achievement of draft Programme for Government 2016-21 (PfG) Outcome Seven. Based on the organisation's performance in 2018-19, CJI assesses 77% of measures (targets) (2017-18: 92% of measures (targets)) set as being achieved.



## INSPECTION PROGRAMME

### OBJECTIVES



- To conduct a series of inspections within the legislative remit of CJI and make the findings of these inspections publicly available;
- through utilising a risk based approach, to conduct a series of FURs and make the findings of these reviews publicly available; and
- by publishing inspection reports and recommendations that help criminal justice organisations to both improve their individual effectiveness and efficiency and the effectiveness of the criminal justice system overall.

### MEASURES



- All strategic and 90% of operational recommendations to be accepted by the inspected organisation(s);
- to commence all those inspections listed in the Business Plan within 2018-19 financial year; and
- to actively engage with criminal justice organisations following the completion of inspection work in support of the achievement of strategic recommendations.

### PERFORMANCE



- During 2018-19 11 (100%) strategic and 56 (100%) operational recommendations were accepted out of the total made in the year;
- 66% inspections due to take place within 2018-19 commenced before the 31 March 2019 as a result of CJI taking on unplanned work in-year at the request of the DoJ which required planned work to be rescheduled;
- a risk based 'two track' approach to FURs was introduced in-year where following initial scoping, a decision based on risk and the information provided in an organisational self assessment was made to carry out a formal FUR or 'light touch' FUR. One formal FUR was conducted and one 'light touch' FUR completed. Scoping work was undertaken in relation to a further three scheduled FURs, with work on a further FUR postponed until 2019-20 due to internal resourcing pressures; and
- CJI liaised with the Northern Ireland Prison Service (NIPS) regarding Maghaberry Prison and pre-release testing of prisoners prior to release (DoJ request); the Public Prosecution Service (PPS) and Police Service of Northern Ireland (PSNI) in relation to sexual violence and abuse and in advance of publication, with the DoJ and voluntary, community and social enterprise bodies in relation to the work of the Third Sector.

## COMMUNICATION ACTIVITY

### OBJECTIVES



- Maintain engagement with key stakeholders to improve the effectiveness and efficiency of the criminal justice system; and
- maintain awareness of CJI's contribution to the criminal justice system.

### MEASURES



- To publish, by laying before the Northern Ireland Assembly, all inspection reports as soon as is practicable after receiving written permission of approval to publish from the Minister of Justice/DoJ subject to the Assembly timetable and presenting to the Northern Ireland Assembly all inspection FURs. This material will be made publicly available via the CJI website - [www.cjini.org](http://www.cjini.org) - during the financial year;
- to ensure recommendations contained within CJI inspection reports are clearly understood;
- to obtain feedback on CJI's work from the heads of the main criminal justice agencies, the Minister of Justice for Northern Ireland, the Attorney General for Northern Ireland, the Lord Chief Justice and the justice representatives of the main political parties represented in the Northern Ireland Assembly at least once during the 2018-19 financial year; and
- to undertake consultation events to support the formation/development of the Inspection Programme for 2019-20.

### PERFORMANCE



- CJI published five full inspection reports, all of which were published on CJI's website - [www.cjini.org](http://www.cjini.org);
- CJI undertook a number of meetings with the heads of the main criminal justice agencies, senior officials within the DoJ (in the absence of a Minister), the Attorney General for Northern Ireland, the Lord Chief Justice and the justice representatives of the main political parties represented in the Northern Ireland Assembly to obtain feedback on its work;
- two consultation events were also held for representatives from the voluntary and community sector (VCS/Third Sector), academia and regulatory bodies in relation to the 2019-20 Inspection Programme. CJI also engaged fully with the heads of the main criminal justice agencies, DoJ representatives, the Lord Chief Justice and the Attorney General for Northern Ireland; and
- CJI undertook communications activity in support of the publication of all inspections in-year and introduced video podcasts to build awareness and understanding of the findings of CJI inspection reports and recommendations. Senior Management participated in stakeholder consultation events and workshops throughout the year focusing on key issues impacting on the justice system.

## CORPORATE BUSINESS

### OBJECTIVES



- To fulfil the requirements placed upon CJJ by the Northern Ireland Assembly and Government;
- to maintain a sound system of financial control; and
- to retain a Quality Management System(QMS) within the 2018-19 financial year.

### MEASURES



- To publish a business plan for the 2018-19 year that has been approved by the Minister of Justice/DoJ;
- to maintain a QMS within CJJ;
- to process all payments within 10 days of receipt of a valid invoice or request for payment in line with Government recommendations in partnership with FSD, DoJ and Account NI;
- to seek to respond within 20 working days to all requests for information made to CJJ under the Freedom of Information Act 2000;
- to respond to all Assembly Questions made of CJJ within the specific timeframe advised by the DoJ for Northern Ireland; and
- to seek a clean (unqualified) audit certificate from the Comptroller and Auditor General for Northern Ireland for the 2017-18 accounts and publish by laying before the Northern Ireland Assembly the 2017-18 Annual Report and Accounts before the start of the 2018 Northern Ireland Assembly summer recess period.

### PERFORMANCE



- CJJ's Business Plan for 2018-19 was approved by the DoJ Permanent Secretary and published in May 2018;
- CJJ successfully retained its ISO 9001:2015 certification standard for its QMS in 2018-19. The certificate was awarded following an in-depth audit of CJJ's processes by SGS, an accredited certification body in January 2019;
- CJJ processed one of two requests for information received under the Freedom of Information Act 2000 within the 20 working days in accordance with legislative requirement. The second request was processed in 21 days.
- 99% of payments were processed within 10 days of receipt;
- CJJ responded to all requests for information it received from the DoJ within the agreed timeframe; and
- In June 2018, CJJ secured a clean (unqualified) audit certificate from the Comptroller and Auditor General for Northern Ireland in relation to its 2017-18 accounts. The 2017-18 Annual Report and Accounts were laid in the Northern Ireland Assembly on 5 July 2018.

# Financial Review

## Financial Provision and Income

CJI was financed as part of the one-year budget allocation for the DoJ for 2018-19 which was presented in a written Ministerial Statement made to Parliament by the Secretary of State for Northern Ireland in March 2018. Revenue Grant from the sponsoring department for the year was £1,024,000 (2017-18: £1,021,000). In addition, income achieved in-year amounted to £28 (2017-18: £108).

## Net Expenditure Review

The net expenditure of CJI for 2018-19 is compared to the previous two financial years in the table below:

	2018-19	2017-18	2016-17
	£	£	£
<b>Total operating income</b>	<b>(28)</b>	<b>(108)</b>	<b>(65)</b>
Staff Costs	785,557	800,844	823,917
Purchase of goods and services	263,161	225,144	242,901
Depreciation and impairment charges	4,876	23,926	14,394
<b>Total operating expenditure</b>	<b>1,053,594</b>	<b>1,049,914</b>	<b>1,081,212</b>
<b>Net operating expenditure</b>	<b>1,053,566</b>	<b>1,049,806</b>	<b>1,081,147</b>
Finance expense	-	-	75
<b>Net expenditure for the year</b>	<b>1,053,566</b>	<b>1,049,806</b>	<b>1,081,222</b>

## Non-Current Assets

Non-Current Asset expenditure movements are detailed in the Notes to the Financial Statements. Capital expenditure in 2018-19 in relation to Property, Plant and Equipment totalled £594 (2017-18: £3,049) and for Intangible Assets £Nil (2017-18: £475).

## Financial Position

The total net liabilities of CJI at 31 March 2019 were £186,366 (2017-18: £156,799).

## Cash Flow

CJI's net increase in cash and cash equivalents in the year was £63 (2017-18: £865).

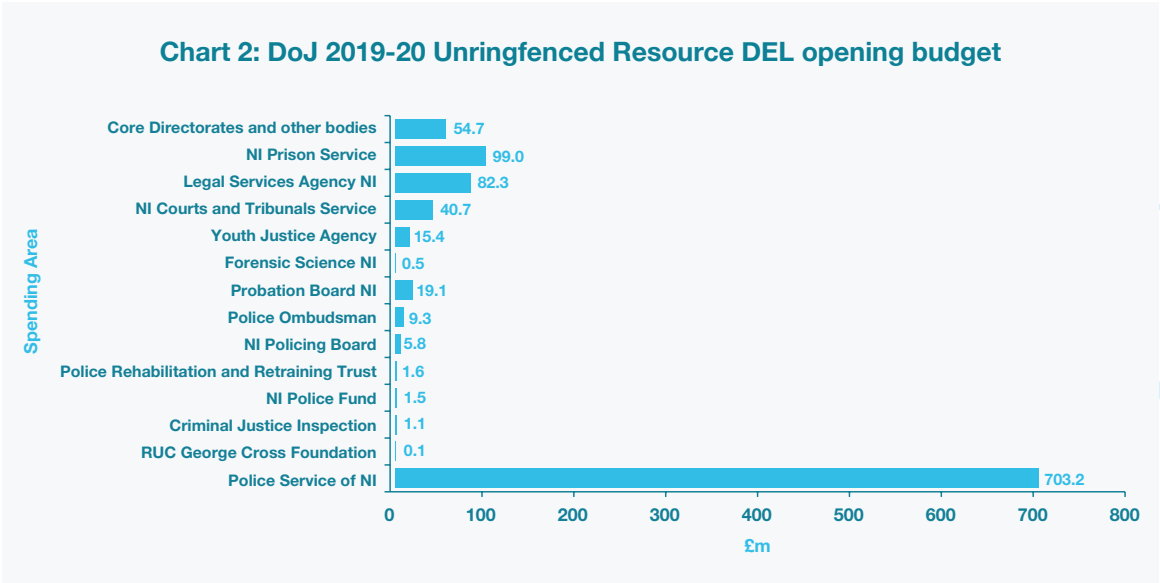
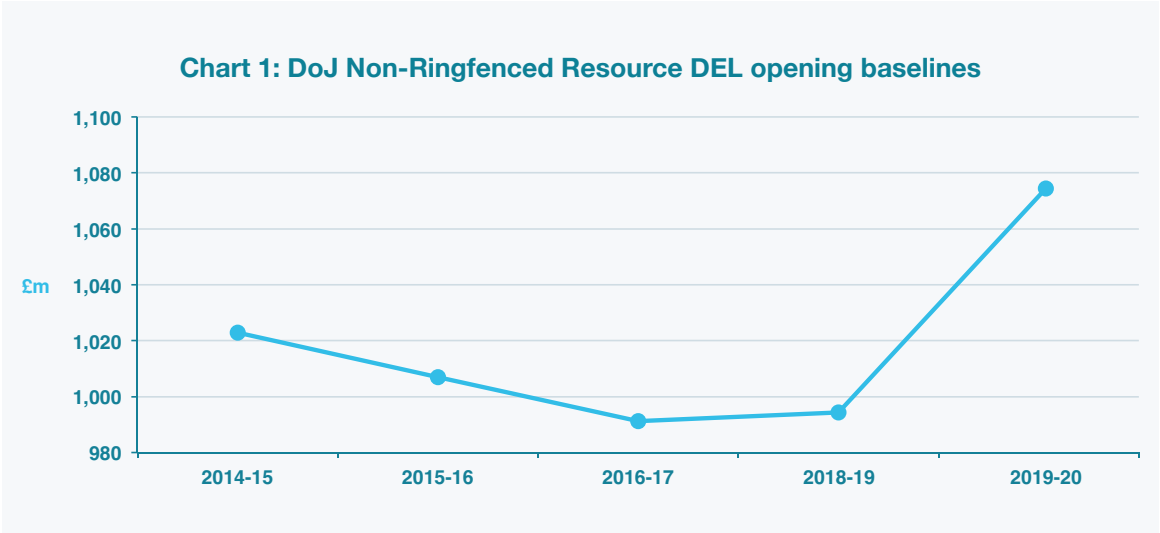
## Financial Risk

The cash requirements of CJI are met through Revenue Grants provided by the DoJ and the risk to this funding is low. CJI accounts for all transactions in sterling and has no borrowings. As such, CJI is not exposed to any exchange rate or liquidity risk.

**Long term expenditure trends**

The charts below show:

- **Chart 1:** the movement in the DoJ non-ringfenced Resource Departmental Expenditure Limits (DEL) opening baseline over the period 2015-16 to 2019-20; and
- **Chart 2:** the 2019-20 non-ringfenced Resource DEL budget split by the Core Department, Executive Agencies and NDPBs.



### 2017-18 financial year

On 24 April 2017, the Secretary of State for Northern Ireland outlined an indicative 2017-18 budget position and set out indicative allocations for Northern Ireland Government Departments. This position was based on the advice of the Head of the Northern Ireland Civil Service (NICS) in conjunction with the NICS Boards. The purpose of the statement was to give clarity to Departments as to the basis for Departmental allocations in the absence of a Northern Ireland Executive, so that Permanent Secretaries could plan and prepare to take more detailed decisions in that light.

The Departmental allocations set out by the Secretary of State for Northern Ireland provided the basis on which Departments could plan for 2017-18. A Budget Bill was presented by the Secretary of State for Northern Ireland to Parliament in November 2017, confirming the DoJ's budget allocation for the financial year.

The starting point for the DoJ's indicative unringfenced Resource DEL budget was as follows:

- a 4% cut was applied to the opening budget;
- 25% of the PSNI budget was protected and had no % cut;
- £34m of additional security funding for the PSNI was provided from the 'Fresh Start' Agreement; and
- £20m was provided towards pressures identified by the Department.

CJI's budget for 2017-18 fell by 1.5% compared to the prior financial year.

### 2018-19 financial year

On 8 March 2018 the Secretary of State for Northern Ireland presented a written Ministerial Statement to Parliament which outlined a one-year Budget allocation for 2018-19 for Northern

Ireland. This allowed Permanent Secretaries within Northern Ireland Government Departments to plan and prioritise resources for the next financial year.

The starting point for the DoJ's unringfenced Resource DEL budget was as follows:

- a 2% cut was applied to the opening budget;
- 25% of the PSNI budget was protected and had no % cut;
- £34m of additional security funding for the PSNI was provided from the 'Fresh Start' Agreement; and
- £20m was provided towards pressures identified by the Department.

CJI commenced 2018-19 with an opening budget of £1,053,000 having retained a comparable financial allocation to the prior financial year.

### 2019-20 financial year

On 28 February 2019, the Secretary of State for Northern Ireland set out the 2019-20 resource and capital allocations for Northern Ireland Government Departments in a written Ministerial Statement made to Parliament.

The DoJ's non-ringfenced Resource DEL Budget was as follows:

- a flat cash allocation (2018-19 opening baseline);
- £31.1m of additional security funding for the PSNI was provided from the 'Fresh Start' Agreement;
- £11.3m was provided towards pressures identified by the Department;
- £32.0m contribution towards pension pressures; and
- £10.7m of funding for EU Exit costs.

Should the Northern Ireland Executive be restored during the course of the financial year, it would be open to the Executive to consider and revise this position.

CJI commenced 2019-20 with a slightly increased opening budget of £1,060,000 compared to the prior financial year.

### Audit

The Financial Statements are audited by the Comptroller and Auditor General for Northern Ireland (C&AG) in accordance with the Justice (Northern Ireland) Act 2002 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice functions) Order 2010. The C&AG is head of the Northern Ireland Audit Office (NIAO) and reports his findings to the Northern Ireland Assembly. The C&AG and his staff are wholly independent of CJI.

The audit fee for the work performed by the staff of the C&AG during the reporting period was £12,500 (2017-18: £9,000). No amounts were paid to the auditors for non-audit work for 2018-19 (2017-18: £Nil).

### Prompt Payment

The Office of CJI is committed to the prompt payment of bills for goods and services received in accordance with the Confederation of British Industry's Prompt Payers Code. Unless otherwise stated within the contract, payment is due within 30 days of the receipt of the goods or services, or the presentation of a valid invoice or similar demand. From November 2008, CJI has complied with the Government's 10-working day turnaround for goods/services and invoices.

During the year ended 31 March 2019, 99% (2017-18: 97%) were paid in this 10 day timeframe and 100% of payments within 30 days (2017-18: 100%).

### Sustainable Development

CJI is committed to sustainable development by promoting and maintaining a positive and inclusive culture amongst staff and stakeholders. Its aim is to foster governance and leadership in sustainability and to work collaboratively to avoid and minimise adverse impacts of the

organisation's activities on the environment and society and reduce the organisation's carbon footprint. During 2018-19, CJI maintained its recycling policy for non-sensitive paper waste, aluminium and plastics across the organisation in partnership with other business areas in adjacent office accommodation. It continues to promote the electronic publication and distribution of its inspection reports and other corporate publications.

### Whistleblowing, anti-fraud and anti-bribery

CJI adheres to the NICS policy in respect of whistleblowing which is designed to reassure staff that it is safe and acceptable to speak up when they have a concern about malpractice. The procedures provide arrangements so that such concerns can be addressed at an early stage and in a fair and proper way.

CJI also has in place an anti-fraud and anti-bribery policy and associated action plan which sets out the procedures and responsibilities for reporting and investigating suspected fraud within CJI and the prosecution of offenders. The policy and associated action plan supports CJI to manage the risk of fraud and bribery in the context of managing wider organisational risks.

### CJI Equality Scheme and Action Plan

On 31 August 2018 CJI published its ninth annual report to the Equality Commission for Northern Ireland. CJI's Equality Scheme and Action Plan is also available on the CJI website - [www.cjini.org](http://www.cjini.org). The Scheme sets out how CJI proposes to fulfil its statutory duties and was drawn up in accordance with Section 75 and Schedule 9 of the Northern Ireland Act 1998 and Equality Commission guidelines. Section 75 of the Northern Ireland Act 1998 (the Act) requires public authorities, in carrying out their functions relating to Northern Ireland, to have due regard to the need to promote equality of opportunity and the desirability of promoting good relations across a range of categories outlined in the Act.

### CJI involvement in the UK's National Preventive Mechanism (NPM)

The Optional Protocol for the Convention Against Torture (OPCAT) is an international human rights treaty designed to strengthen the protection of people deprived of their liberty.

It acknowledges that such people are particularly vulnerable to ill-treatment and advocates that efforts to end such ill-treatment focus on prevention through a series of regular visits to places of detention.

Article 3 of OPCAT requires State Parties to '*set up, designate or maintain at the domestic level one or several visiting bodies for the prevention of torture and other cruel, inhumane or degrading treatment or punishment*'. These domestic bodies are referred to as the NPM and the UK Government has designated bodies in each jurisdiction to undertake the visiting role. In Northern Ireland the bodies include CJI along with the RQIA, the Independent Monitoring Boards and the Northern Ireland Policing Board's Independent Custody Visiting Scheme.

### NPM related inspections published during the financial year

The following CJI inspections published in 2018-19 related to its NPM function, the details of which can be found within the section on Inspection Reports:

- Resettlement (May 2018);
- Woodlands Juvenile Justice Centre (the JJC) (June 2018); and
- Maghaberry Prison (November 2018).

Ongoing monitoring visits to the JJC were also conducted.

The UK NPM published its ninth annual report in February 2019. A copy of the report can be downloaded via the NPM website - [www.nationalpreventivemechanism.org.uk](http://www.nationalpreventivemechanism.org.uk) - or the CJI website - [www.cjini.org](http://www.cjini.org).





# Inspection Reports

**This section summarises the findings of inspection reports published by CJI in 2018-19. During this financial year, CJI published five full inspection reports. Some pieces of work commenced during the financial year were not due to be published until 2019-20 including inspections in relation to Domestic Violence and Abuse; the role of the Voluntary, Community and Social Enterprise Sector in the criminal justice system; a review of the operation of the Public Protection Arrangements Northern Ireland; and an inspection of Police and Community Safety Partnerships.**

In addition some work included within the 2018-19 Inspection Programme did not commence as scheduled following requests made by the Department of Justice (DoJ) for CJI to undertake a number of unplanned pieces of work. The unplanned work which CJI commenced in-year included an inspection of pre-release testing of prisoners by the Northern Ireland Prison Service (NIPS); a review of the BASE 2 project operated by the Northern Ireland Association for the Care and Resettlement of Offenders (NIACRO); and a review of the disclosure of information regarding legacy cases between the Police Service of Northern Ireland (PSNI) and the Office of the Police Ombudsman for Northern Ireland (OPONI).

## Resettlement: An inspection of resettlement in the Northern Ireland Prison Service.

**Lead Inspector:** Dr Ian Cameron

**Published:** May 2018.

An inspection report on how resettlement services are delivered to offenders while in prison has indicated that significant progress has been made since the publication of the previous inspection report in 2011.

The introduction of the Prisoner Development Model to identify and assess individual prisoner's risks and strengths was viewed as a positive development. Inspectors were also supportive of the collaborative approach adopted by the Northern Ireland Prison Service (NIPS) and the Probation Board for Northern Ireland (PBNI) to deliver resettlement services in partnership with healthcare providers, addiction services and the voluntary and community sector.

However the inspection report noted that changes in working practices had reduced the level of joint working being undertaken by prison and probation staff which could impact on the effectiveness of the model at an operational level.

In order to ensure resettlement services continue to develop to make a positive impact on reoffending, Inspectors made two strategic and seven operational recommendations for improvement.

**An announced inspection of Woodlands Juvenile Justice Centre.**

**Lead Inspector:** Tom McGonigle.

**Published:** June 2018.

In June 2018 CJI published a report on the Woodlands Juvenile Justice Centre (the JJC) which noted that the facility has made steady progress despite funding and staffing reductions which have occurred since it was last inspected.

The development of early intervention and diversionary programmes meant there were now fewer children entering the criminal justice system, but for those young people who are required to be detained in a secure setting, Inspectors found the JJC provided an effective means of keeping them safe while delivering a progressive, child-centred regime.

The inspection identified the majority of the children admitted to the JJC were 16 to 17-year-old boys from a Catholic background, many of who were admitted to the JJC multiple times. Inspectors also expressed concern at the rise in the number of children admitted on a short-term basis to the JJC. The report indicated it was important for the JJC's management to understand the reasons behind this population profile and encouraged them to work with other statutory agencies including the police, prosecution and court services, to seek to understand why this is happening and how it can be addressed.

Inspectors made one strategic recommendation that the Youth Justice Agency (YJA), the DoJ, and other government departments including Health, should work together to create closer alignment between the JJC and the neighbouring Lakewood Secure Care Centre, as proposed in the *Review of Secure Care and Regional Specialist Children's Services*.

**Equality and diversity within the criminal justice system: An inspection of the implementation of Section 75 (1) of the Northern Ireland Act 1998.**

**Lead Inspector:** Dr Roisin Devlin.

**Published:** September 2018.

An inspection of how equality and diversity work is governed and delivered within the criminal justice system was the subject of a CJI inspection published in September 2018.

The report found that while there was a tremendous willingness among criminal justice organisations to meet their legal obligations and make Section 75 (1) of the Northern Ireland Act 1998 work, understanding and embracing difference was a key challenge for the criminal justice system and for society.

With decisions made by criminal justice agencies having powerful and far reaching consequences for victims of crime, suspects, defendants and offenders, Inspectors said it was important that these organisations 'develop and deliver services in a way that recognises different groups' varying needs.

Equality monitoring was identified as an area which would benefit from further leadership and development. Inspectors also indicated there was a need for greater clarity within some of the inspected agencies around the process employed to assess or 'screen' the potential impact of a policy on different Section 75 groups.

The inspection report included four strategic recommendations for improvement which if implemented, would assist criminal justice agencies to strengthen how they individually and collectively approach their Section 75 obligations.

**Without Witness:  
Public Protection Inspection 1.  
A thematic inspection of the handling  
of sexual violence and abuse cases by  
the criminal justice system in Northern  
Ireland.**

**Lead Inspector:** Rachel Lindsay.

**Published:** November 2018.

A thematic inspection by CJI with support from Her Majesty's Crown Prosecution Service Inspectorate (HMCPSI) and Her Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) into how the criminal justice system deals with sexual violence and abuse found that the system was struggling to cope and did not deliver acceptable outcomes for victims.

The report, published in November 2018, recognised there were many dedicated and professional individuals involved in dealing with incidents of sexual violence and abuse, but delay in the overall progress of their cases was a problem for victims.

While the report welcomed the creation of the Police Service of Northern Ireland (PSNI) Public Protection Branch and the Public Prosecution Service (PPS) Serious Crime Unit along with the strengthening of relationships between the PSNI and PPS and with their voluntary sector partners, it indicated a 'prosecution team' approach to the management of sexual violence and abuse offences needed to be adopted from the outset.

The report, which challenged criminal justice organisations to improve how they manage sexual violence and abuse crimes, included three strategic and six operational recommendations for improvement.

It suggested these recommendations should be progressed in line with a wider public debate around how best to ensure appropriate outcomes were secured for victims of sexual crime.

**Maghaberry Prison: A report of an  
unannounced inspection of Maghaberry  
Prison.**

**Lead Inspector:** Dr Ian Cameron.

**Published:** November 2018.

Inspectors from CJI, Her Majesty's Inspectorate of Prisons (HMIP), the Regulation and Quality Improvement Authority (RQIA) and the Education and Training Inspectorate (ETI) carried out an unannounced inspection of Maghaberry Prison in April 2018, with the findings of the inspection published in the autumn. The report indicated that significant progress has been made creating a safer, more settled environment for prisoners and staff, three years after the high security facility was described as unsafe and unstable.

Inspectors reported that the prison had settled considerably in terms of its operation and outcomes for prisoners. Staff/prisoner relationships had also transformed. Ongoing work to reduce the supply and use of illegal drugs within the prison and reductions in levels of violence and disorder were also found to be positive developments.

The inspection team indicated that further work was required to support the most vulnerable prisoners within Maghaberry. Overall Inspectors found outcomes in relation to all four of the 'healthy prison' tests had improved compared to three years ago and the inspection findings were immensely encouraging.

A total of 14 recommendations aimed at delivering further improvement were made in the report.

*Full copies of all CJI inspection reports can be found via the 'The Inspections' page on the CJI website – [www.cjini.org](http://www.cjini.org).*

## Performance Report



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**James Corrigan**  
**Chief Executive and Accounting Officer**

21 June 2019

**The Accountability section of this Annual Report demonstrates how CJI meets its key accountability requirements to the Northern Ireland Assembly and ensures best practice in relation to corporate governance is achieved. The Accountability Report has three sections: a Corporate Governance Report; a Remuneration and Staff Report and an Assembly Accountability and Audit Report.**

The *Corporate Governance Report* explains CJI's governance structures and how they support the achievement of the Inspectorate's objectives. It comprises a Directors' Report which outlines CJI's executive management structure; how it identifies and manages potential conflicts of interests; its information assurance and data management practices and how the organisation handles and learns from complaints it receives. The *Reports of the Non-Executive Members of CJI's Audit and Risk Assurance Committee* summarise the areas of interest for the Audit and Risk Assurance Committee (ARAC) during the 2018-19 year and their opinions on the operation of CJI. The *Corporate Governance Report* also outlines the responsibilities of the Chief Inspector of Criminal Justice and the Chief Executive's responsibilities and includes its Governance Statement which summarises its key corporate governance processes and the controls in place within CJI during 2018-19.

The *Remuneration and Staff Report* provides information on the policies in place within CJI governing the remuneration of staff within the organisation and the salary and pension entitlements of the most senior staff within the Inspectorate. It also outlines CJI's staff policies which were in operation during the reporting period.

The *Assembly Accountability and Audit Report* details the scope of the audit and the opinion of the Comptroller and Auditor General for Northern Ireland (C&AG) in relation to regularity of expenditure, the financial statements prepared by CJI and other matters on which the C&AG wishes to comment or make observations.

## CORPORATE GOVERNANCE REPORT

### Directors' Report

#### Chief Inspector

The Chief Inspector of Criminal Justice in Northern Ireland is the head of the organisation. The current Chief Inspector Brendan McGuigan CBE was re-appointed by the Minister of Justice for a second three-year term on 30 November 2015. This appointment was subsequently extended by the Department of Justice (DoJ) for a further 12 months from 30 November 2018 in the absence of a Northern Ireland Executive and Minister of Justice.

#### Executive Management

The Chief Inspector has responsibility for ensuring the Inspectorate carries out a programme of inspection among the criminal justice organisations within its legislative remit.

The Chief Inspector is supported in executing his responsibilities and directing and controlling the major activities of the organisation during the year by James Corrigan, Deputy Chief Inspector, Chief Executive and Accounting Officer for CJI

and by other staff members who attend CJJ's Senior Management Team (SMT) meetings. Attendees included:

- **B McGuigan CBE**  
Chief Inspector;
- **J Corrigan**  
Chief Executive and Accounting Officer and Deputy Chief Inspector;
- **M McVeigh**  
Business and Communications Manager;
- **J Jamison**  
Accountant, Financial Services Division (FSD), DoJ; and
- a representative of the Inspection Team on a rotational basis.

#### **Audit and Risk Assurance Committee (ARAC)**

CJJ has in place an ARAC which was established by the Accounting Officer in 2006. The ARAC supports the Accounting Officer in his responsibilities for issues of risk, control and governance, by reviewing the comprehensiveness of assurances in meeting the Accounting Officer's and CJJ's Senior Management Team's (SMT's) needs and also reviewing the reliability and integrity of these assurances.

Membership of the ARAC is reviewed every three years with non-executive/independent members serving a maximum of two three-year terms in succession, subject to satisfactory performance and attendance.

The current Committee which meets four times per year includes two non-executive/independent members who are supported by the Business and Communications Manager and a nominated CJJ Inspector. It benefits from the attendance of colleagues from External

Audit, Internal Audit, a representative of DoJ sponsor division, a representative of Financial Services Division, DoJ, CJJ's Chief Inspector and the Accounting Officer.

#### **Register of Interests**

The members of CJJ's SMT are required to disclose personal or business interests including company directorships or other significant interests which could conflict or impact on their management responsibilities. These disclosures are made on an annual basis by way of a declaration of interest statement. An online Register of Interests of CJJ's SMT members is available to view at [www.cjini.org](http://www.cjini.org).

All Audit and Risk Assurance Committee members, attendees and other CJJ staff members are also required to provide information on personal or business interests that may be perceived by a reasonable member of the public to influence their judgement in the exercise of their public duty.

#### **Information Management**

CJJ has aligned itself with the Information Management arrangements in place within the DoJ. These arrangements mirror policies and procedures in place within other departments in the Northern Ireland Executive.

#### **Protected personal data and data handling**

The Chief Executive is required to report personal data related incidents which occurred during the financial year. Personal data includes any information that links one or more identifiable living person with information about them, the release of which would put them at significant risk of harm or distress, or any source of information about 1,000 or more identifiable individuals, other than information sourced from the public domain.

CJI confirms that there were no personal data related incidents which it had responsibility for, to report to the Information Commissioner during 2018-19 (2017-18: Nil). Information risk is managed within CJI within the context of the risk management framework referred to in CJI's Governance Statement.

### General Data Protection Regulations (GDPR)

With effect from 25 May 2018 CJI became subject to the GDPR. The GDPR applies to 'personal data', meaning any information relating to an identifiable person who can be directly or indirectly identified in particular by reference to an identifier.

CJI has undertaken appropriate work in-year to ensure it is suitably positioned to meet its obligations in respect of the retention, handling and processing of personal data. During 2018-19 CJI was subject to an Internal Audit review of its GDPR compliance which provided 'satisfactory' assurance.

### Complaints

CJI seeks to ensure it adheres to best practice in all aspects of its business activities. In support of this aim, it has in place a complaints procedure which is publicly available on its website - [www.cjini.org](http://www.cjini.org). We welcome and will be responsive to any complaints or other feedback from our customers. CJI defines a complaint as when a person expresses dissatisfaction with any aspect of CJI's standard of service. This may include the conduct of any permanent or temporary member(s) of CJI staff or other people carrying out inspection related work for or on behalf of CJI. CJI has a Complaints Officer appointed to co-ordinate the management of any complaints it receives.

Should CJI receive a complaint either verbally or in writing it will:

- acknowledge the complaint in writing, within seven working days of receiving it;
- on receipt of a complaint the CJI officer receiving it or an officer nominated by the CJI Complaints Officer, will attempt to resolve the complaint by informal resolution;
- attempt to resolve a first stage complaint as soon as we can and in any case within 15 working days of receiving it; and
- if we have been unable to resolve a complaint within 15 working days of receipt of it, we will write to the individual/organisation and keep them informed of its progress.

If an individual is dissatisfied with CJI's response, they may contact the Northern Ireland Ombudsman.

During 2018-19, CJI did not receive any complaints (2017-18: Nil).



## Reports of the Non-Executive Members of CJI's Audit and Risk Assurance Committee

**I was appointed as an Independent Non-Executive Member of the CJI Audit and Risk Assurance Committee (ARAC) in January 2016 and attended my first CJI ARAC meeting on 28 January 2016. I also act as Chair of the ARAC alternating this role with my Co-Non-Executive Member. I was very pleased to join the Committee of this vital organisation performing as it does, its independent, statutory functions in inspecting all aspects of our criminal justice system (apart from the judiciary). I have been able to bring my experience as Chief Executive of an Arm's Length Body (ALB) and that gained across the public, statutory and Third Sectors including that within the human rights sector to CJI.**

During the past business year we have focused on all relevant areas of governance, systems of internal control, accounts, internal and external audit work and reports, risk identification and management and policy adherence in advising on the necessary assurances to the Accounting Officer and senior staff in CJI. Robust governance mechanisms and processes have been maintained again this year and staff are commended for their professionalism and timely presentation of papers/reports for ARAC scrutiny and follow-up actions. I was very pleased to see the 'satisfactory' ratings outcome of Internal Audit work on corporate governance including risk management, stewardship and ethics and that on GDPR following introduction of the new General Data Protection Regulations (GDPR) in May 2018.

I attended four ARAC meetings during the year, carried out the annual self-assessment, as well as meeting with the Chief Executive for an annual review of performance. I have also attended the Department of Justice's (DoJ's) session by the Departmental Board's ARAC Chair on developments and thinking on risk management frameworks, areas of good practice and resource pressures. I am keen to see how these are progressed going forward.

**Mairéad McCafferty**



**I was appointed as a Non-Executive member of the CJI ARAC on 23 April 2018 and I have attended three meetings throughout the 2018-19 year. It is an honour to serve CJI in this capacity and I have extensive past knowledge and experience of the valuable role that it provides, delivering independent scrutiny of the Northern Ireland justice system, through my previous role as the Head of Internal Audit and Assurance for the DoJ.**

The ARAC meetings are structured around an annual programme and cover a range of standing items that include:

- Risk Assessment and Corporate Risk Register;
- Annual Accounts and Governance Statement;
- Report to those charged with governance;
- Annual Internal Audit report and opinion;
- Internal and External Audit plans;
- Whistle-blowing;
- Fraud; and
- Senior officer expenses.

I have found CJI to be a model of best practice in terms of governance and the scrutiny exercised via the ARAC. Senior officer support is evidenced through the regular attendance by both the Chief Inspector and the Chief Executive. The work carried out is under strain from budgetary pressures and is having to be prioritised accordingly. During the year we were made aware of an impending pay and grading review for Inspectors and I will be interested to keep the outcome and implementation of this work under review in the coming year.

**Derek Anderson**

# Statement of the Chief Inspector of Criminal Justice's and Chief Executive and Accounting Officer's Responsibilities

Under paragraph 6 of Schedule 8 to the Justice (Northern Ireland) Act 2002 (as amended), the Chief Inspector is required to prepare a statement of accounts for each financial year in respect of the Office of the Chief Inspector of Criminal Justice, in the form and on the basis directed by the Department of Justice. The accounts are to be prepared on an accruals basis and must give a true and fair view of the Office of the Chief Inspector of Criminal Justice's state of affairs at the year-end and of its operating costs, changes in Taxpayer's Equity and cash flows for the financial year.

In preparing the accounts the Chief Inspector of Criminal Justice is required to:

- observe the accounts direction issued by the Department of Justice, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards have been followed and disclose and explain any material departures in the financial statements; and
- prepare the financial statements on the going concern basis.

The Accounting Officer of the DoJ has appointed the Chief Executive as Accounting Officer for the Office of the Chief Inspector of Criminal Justice. His relevant responsibilities as Accounting Officer, including his responsibility for propriety and regularity of the public finances for which he is answerable and for the keeping of proper records, are set out in the Non-Departmental Public Body Accounting Officers Memorandum issued by the Treasury and published in Managing Public Money Northern Ireland.

As far as I as Accounting Officer am aware, there is no relevant audit information of which the entity's auditors are unaware and I have taken all the steps that I ought to have taken, to make myself aware of any relevant audit information and to establish that the entity's auditors are aware of that information.

As the Chief Executive and Accounting Officer, I confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable, and I take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

# Governance Statement

## Governance Framework

### Scope of Responsibility

Criminal Justice Inspection Northern Ireland (CJI) is an Arm's Length Body (classified as an Executive Non-Departmental Public Body (NDPB)) of the Department of Justice for Northern Ireland (DoJ) established under the Justice (Northern Ireland) Act 2002 as amended. The organisation is led by the Chief Inspector of Criminal Justice. The Chief Inspector is a public appointee, appointed by the Minister of Justice with his term of office extended by the DoJ, who operates as a corporation sole.

The Senior Management Team (SMT) of CJI acts as its Board and is made up of the Chief Inspector, who acts as chair, and the Deputy Chief Inspector, who is also Chief Executive and Accounting Officer. Also in attendance is the Business and Communications Manager, an individual Inspector and a representative from the Financial Services Division (FSD) of the DoJ for Northern Ireland who provide finance and accountancy services to CJI.

The accountability arrangements within CJI encompass oversight and pay remit meetings with its DoJ sponsor division, twice monthly SMT meetings, monthly Inspectors' meetings and four Audit and Risk Assurance Committee (ARAC) meetings per year. The quality and performance of the third party services provided by FSD are managed through a detailed Service Level Agreement. CJI also prepares financial statements subject to independent audit by the Northern Ireland Audit Office (NIAO).

CJI complies with the Code of Good Practice NI ('The 2013 Code') in line with government policy for Corporate Governance and specifically complies with the principles governing the relationships between departments and their Arm's Length Bodies (ALBs). To this end, a Management Statement and Financial Memorandum govern *inter alia* the relationship between the DoJ and CJI with particular emphasis on:

- CJI's overall aims, objectives and targets in support of the DoJ's wider strategic aims, outcomes and targets contained in its current Management Statement and Financial Memorandum;
- the rules and guidelines relevant to the exercise of CJI's functions, duties and powers;
- the conditions under which any public funds are paid to CJI;
- how CJI is to be held accountable for its performance; and
- the appointment of the CJI Accounting Officer with a documented record of this appointment and the terms and conditions that pertain.

### The Role of the Senior Management Team (SMT)

The SMT is ultimately responsible for strategy and overseeing the performance of CJI and in this regard acts as the Board of CJI. In support of this focus, the following matters are reserved for the SMT to approve or monitor:

**Setting Direction**

- Vision, Mission, Values, Ethics and Business Practice.

**Approval**

- Corporate and Business Plans;
- Annual budget and programme expenditure;
- Pay remits;
- Capital expenditure; and
- Change programmes.

**Oversight and Control**

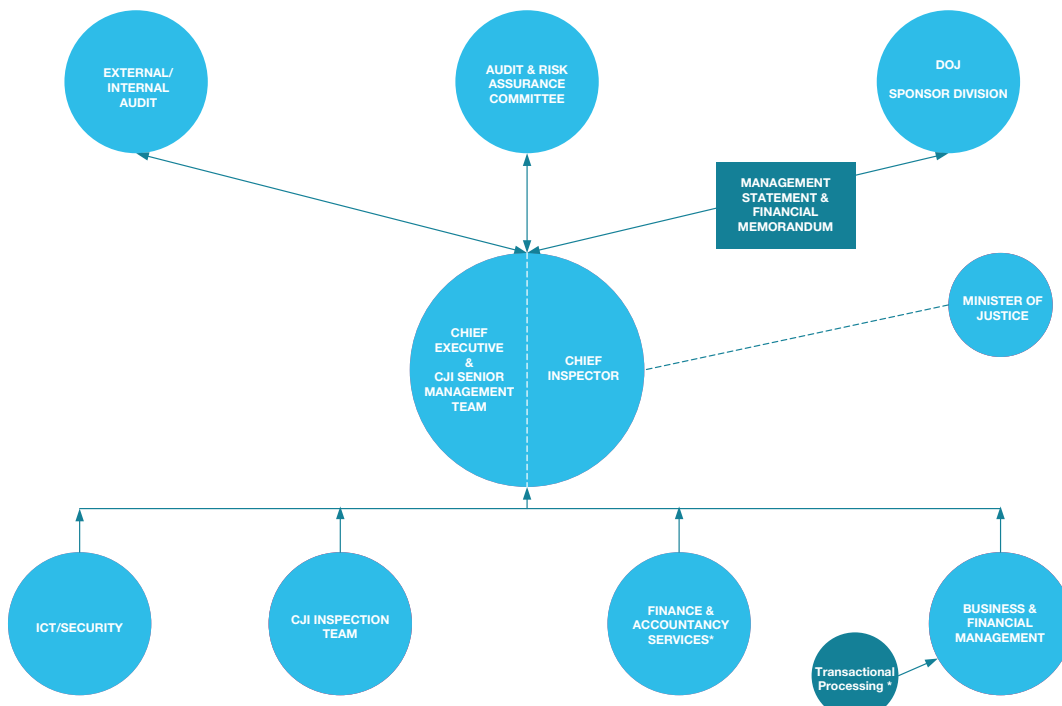
- Operating and financial performance;
- Internal controls; and
- Compliance (governance, risk, financial and regulatory).

**Stakeholder relationships**

- External communications, the Annual Report, press releases; and
- Engagement with inspected organisations.

The SMT (Board) of CJJ receives twice monthly management reports including updates on the Inspection Programme, current and capital expenditure and reports on specific projects, such as workforce planning. The acceptability of the information provided to the SMT (Board) of CJJ has been endorsed by the Chief Inspector of CJJ. The Chief Inspector in turn gains his assurance on financial data from the DoJ FSD representative and their compliance with the CJJ/FSD Service Level Agreement. The inspection programme information is validated by the Chief Executive who has line management responsibility for all Inspectors and oversees the delivery of the Inspection Programme.

**CJJ accountability arrangements**



\* Services provided via a Service Level Agreement with FSD, DoJ.

**Risk Management and Internal Control**

The SMT is responsible for CJJ’s system of internal controls and risk management and for reviewing the effectiveness of these systems. Key features are:

- a Risk Register identifying CJJ’s key risks and the means to manage and mitigate them;
- a well-established system of financial and business controls, the operation of which are regularly reported to the ARAC and the Chief Executive;
- regular assessments of internal controls by CJJ’s Internal Audit service; and
- the review of the effectiveness of the internal control processes by the ARAC on behalf of the SMT.

CJJ conducts periodic reviews of its Risk Register involving all staff to identify and prioritise the risks to the achievement of CJJ policies, aims and objectives; the likelihood/ impact of those risks being realised; and establish the mitigating actions required.

The outcome of these reviews are reported to the ARAC. The SMT has reviewed the CJJ risk appetite and uses five categories of risk with assessments of the risk appetite:

The risk appetite has been ratified by the CJJ ARAC. It is refreshed annually and is linked to the ongoing assessment of risk expressed by the CJJ Corporate Risk Register.

**Risk Assessment**

A number of risks were re-evaluated during the year and the Risk Register was updated to reflect the highest priority risks to CJJ. The most significant risks to the organisation identified in-year were that CJJ would be unable to deliver a meaningful and relevant inspection programme that contributes to the delivery of draft PfG outcomes and the inaccurate processing of staff salaries/ deductions result in payment/contribution errors.

CJJ has sought to manage these risks internally and liaised with its sponsor division within the DoJ to ensure a clear understanding of the potential impact on CJJ’s core business of ongoing financial pressures and budget reductions combined with staffing changes.

Category of Risk	Risk Appetite
Reputation	<b>Cautious</b> (preference for safe options that offer a low degree of residual risk and may offer limited reward).
Operations	<b>Open</b> (willing to consider all potential delivery options and choose one most likely to result in success).
Change Programmes	<b>Open</b> (willing to consider all potential delivery options and choose one most likely to result in success).
Finance/value for money	<b>Cautious</b> (preference for safe options that offer a low degree of residual risk and may offer limited reward).
Legal/regulatory	<b>Minimal</b> (choose safe option with low degree of inherent risk).

CJI has sought to mitigate the impact of these risks on its core business by reviewing the timing of the Inspection Programme; where possible increasing the hours of Inspection staff who work on a part-time basis; and adopting a risk-based approach to the allocation of external support for inspection work. It has sought to mitigate risks linked to the payment of staff salaries via internal checking processes and prompt liaison with NICS HR and HRConnect where queries or issues are identified.

### Audit and Risk Assurance Committee (ARAC)

The CJI ARAC have formally agreed Terms of Reference, reviewed on an annual basis. The ARAC comprises two independent non-executive members, who are supported by the Business and Communications Manager, and a nominated CJI Inspector. The Chief Inspector, the Accounting Officer (Deputy Chief Inspector), a representative from DoJ sponsor division, representatives of the NIAO/RSM UK Audit LLP (External Audit), NICS Group Internal Audit (formerly DoJ Internal Audit), and FSD (financial services provider to CJI) also attended meetings during 2018-19.

	No. of Meetings Attended/Held
<b>CJI Audit and Risk Assurance Committee Members</b>	
S Pollock (non-executive member/Chairperson) ***	2*/4
M McCafferty (non-executive member/Chairperson)***	4/4
D Anderson (non-executive member/Chairperson)***	3**/4
<b>CJI Audit and Risk Assurance Committee Attendees</b>	
B McGuigan CBE (Chief Inspector)	2/4
J Corrigan (Chief Executive and Accounting Officer)	4/4
M McVeigh (Business and Communications Manager)	4/4
S Dolan (CJI Inspector)	2/4
Representative of DoJ Financial Services Division,	4/4
Representative of DoJ (Sponsor Division)	4/4
NIAO (External Audit)	3/4
RSM UK Audit LLP (External Audit)	2/4
Deloitte(NI) Limited (External Audit)	0****/4
Representative of NICS Group Internal Audit	4/4
Audit and Risk Assurance Committee Secretary	4/4

\* S Pollock resigned as a non-executive member of the ARAC w/effect from 7 June 2018.

\*\* D Anderson joined the ARAC as a non-executive member w/effect from 23 April 2018.

\*\*\* The role of Chairperson was rotated between the non-executive members of the ARAC during 2018-19.

\*\*\*\* Deloitte (NI) Limited was appointed by the NIAO to provide external audit services to CJI during the 2018-19 year, but did not attend the ARAC due to the timing of the award of contract.

The ARAC has access to all internal audit reports, external reviews, risk register and management reports. Standing agenda items at each of the four meetings include: progress of management responses and actions against assurance reviews (internal and external); adequacy of response to the Risk Register; reports on fraud and whistle-blowing; direct award contracts; chief officers' expenses; and gifts and hospitality. The ARAC considers and approves, before submission to the DoJ, the Governance Statement and the Annual Report and Accounts of CJI. It undertakes an annual self-assessment of performance which is presented to the ARAC with recommendations for development made to CJI's SMT.

### Internal Audit

The CJI Internal Auditor provides a report on internal audit activity each year. The Internal Auditor has during 2018-19 completed an audit of CJI's compliance with the General Data Protection Regulations (GDPR) and its corporate governance arrangements. The annual assurance report includes the Internal Auditor's independent opinion on the adequacy and effectiveness of CJI's system of internal control with recommendations for improvement.

CJI's Internal Audit service was provided by Northern Ireland Civil Service (NICS) Group Internal Audit Team which incorporates the former DoJ Internal Audit Team.

### Core Business Risks

All CJI inspections include a formal risk assessment with mitigating plans in place and responsibility for delivery clearly assigned. Risk policies and processes are supported and maintained by the Business and Communications Manager who is responsible for advising on corporate risk management and the escalation of risks from the risk and control

framework to the SMT and, if relevant, to the DoJ. This system of internal control has been in place in CJI for the year ended 31 March 2019 and up to the date of approval of the Annual Report and Accounts. It accords with Department of Finance (DoF) guidance relating to corporate governance and management of risk.

### Shared Services

#### Financial

CJI's Payroll and HR transactional support functions are provided via NICS HR and the NICS HRConnect service. Finance transactional support functions have been provided by FSD via the NICS Account NI shared service system with internal control exercised by the DoJ since July 2012 with CJI's budget and financial reporting services provided by FSD since November 2012. The control responsibility and internal audit processes for those internal elements of the transaction streams that remain within CJI rest with the CJI Accounting Officer. These include validation of expenditure requests; compliance within delegated limits; segregation of duties; and adherence to the CJI Financial Procedures Manual. The Deputy Director, Finance (DoJ) and the Accounting Officer, CJI have individual responsibility to ensure that the two sets of controls provide an environment of overall appropriate control for their respective organisation/business area. These controls are incorporated into the Service Level Agreement governing the delivery of the service.

Throughout the year CJI has continued to ensure that its own controls and processes are operating effectively, with manual checking of data integrity and accuracy where necessary, specifically in the area of expense monitoring and approval (travel and subsistence) which lies

with the CJJ Accounting Officer. Any changes to CJJ processes are managed within the ISO 9001:2015 Quality Management System to ensure that objectives are still delivered and the control implications assessed, agreed and managed.

### ICT

CJJ's ICT requirements are provided by the NICS Enterprise Shared Services IT Assist platform. These services have been provided by IT Assist since October 2017 under a detailed Service Level Agreement which governs the delivery of the services. The Service Level Agreement is reviewed on an annual basis with supporting in-year reviews carried out by the CJJ Website and Compliance Manager to monitor the service.

Prior to October 2017 CJJ operated a standalone computer system to meet its business requirements.

### Information Security and GDPR

CJJ's Information Security is managed by the Website and Compliance Manager. Staff awareness of Information Management/Security is supported by the ISO 9001:2015 certified Quality Management System, which gives staff full access to all relevant and current security policies and guidance.

Information Management within CJJ is further supported by CJJ's Website and Compliance Manager, the DoJ Information Security Managers Forum and Security Branch. CJJ provides the DoJ with details of its information management procedures and compliance with HM Government mandatory requirements on request.

Work has been ongoing throughout 2018-19 to ensure CJJ is suitably positioned to meet its obligations in respect of the retention, handling

and processing of personal data in respect of the General Data Protection Regulations (GDPR) which were introduced from 25 May 2018. An Information and Asset Risk Register has been developed to assist CJJ to manage its responsibilities.

### Value for Money

All proposed business changes are examined through the preparation of an appropriate and proportionate business case. If appropriate, benefit realisation plans and monitoring are built into all such developments and direct periodic reporting to the SMT for corporate projects. All procurement and contract management complies with UK and/or EU procurement regulations to ensure full and fair competition amongst prospective suppliers of goods and services. All procurement and contract management activities are managed in line with the Cabinet Office transparency guidelines and approvals processes, with supplier engagement compliant with EU, UK Government and DoF procurement guidelines. CJJ attends and is a member of the DoJ Procurement Forum and utilises the E-Tendering platform in relation to the letting of contracts where the value exceeds £5,000.

As part of the selection process for new contracts, tender evaluation incorporates monetary and non-monetary factors and contracts are awarded to the most economically advantageous tender. CJJ reviews supplier performance information to ensure that quality and services are maintained for the duration of the contract and that post evaluation takes place.

### Budget Position

In the continuing absence of a Northern Ireland Executive and a sitting Assembly, the Northern Ireland Budget Act 2018 was progressed



through Westminster, receiving Royal Assent on 20 July 2018, followed by the Northern Ireland Budget (Anticipation and Adjustments) Act 2019 which received Royal Assent on 15 March 2019.

The authorisations, appropriations and limits in these Acts provide the authority for the 2018-19 financial year and a vote on account for the early months of the 2019-20 financial year as if they were Acts of the Northern Ireland Assembly.

### Review of Effectiveness

- The SMT assesses achievement of the CJI Business Plan objectives and performance on a continuous basis. The outcome of this continuous assessment is used to inform the development of the Corporate and Business Plan(s) for the succeeding period.
- At the twice monthly SMT meetings the review of CJI financial reports indicated potential variances from budget that were satisfactorily explained.
- CJI met all key objectives such as conducting a series of inspections and follow-up reviews within its legislative remit; maintaining a sound system of financial control; and obtaining re-certification for its Quality Management System within the financial year as outlined in its 2018-19 Business Plan.
- Annual Internal Audit reviews were conducted by the independent NICS Group Internal Auditor to test the adequacy and effectiveness of systems of internal control as defined in the Public Sector Internal Audit Standards (PSIAS). CJI attained a satisfactory level of assurance in the Head of Internal Audit's Annual Report and Opinion report.
- There were no significant lapses in security in-year.
- CJI received an annual assurance statement from FSD providing information on the FSD internal controls governing risk and control monitoring activities, and other relevant reporting processes and assurances provided by DoJ Internal Audit and other relevant sources of assurance.
- CJI retained its ISO 9001:2015 certification for its Quality Management System following an audit by independent assessors. ISO 9001:2015 is a continuous improvement regime that maintains the quality standards for all CJI processes.

### Conflicts of Interest

All ARAC members, CJI staff members and attendees (with the exception of Internal and External Audit representatives) are required to complete an annual declaration of potential personal or business interests. This information is used to identify where potential conflicts of interest may apply. Should this information change in-year, CJI staff members, ARAC members and attendees (with the exception of Internal and External Audit representatives) are required to inform the Chief Executive and update their declaration of interests accordingly. This register of interests is available for public inspection. A register of interests pertaining to CJI's SMT (Board) and attendees at SMT meetings can be viewed online at [www.cjini.org](http://www.cjini.org).

Members and attendees at the CJI ARAC are also required to disclose any potential conflicts of personal or business interest at the start of each ARAC meeting. Where a conflict arises, the individual is required to absent themselves from the subsequent discussion.

### **Significant Internal Control Issues**

There were no significant internal control issues or Ministerial directions during 2018-19.

### **Accounting Officer Statement on Assurance**

CJL has an established and robust assurance framework that includes primary assurance through line management structures on the achievement of objectives. This primary assurance is supplemented by secondary assurances provided through oversight of management activity and by the NICS Group Internal Audit Services operating to Public Sector Internal Audit Standards (PSIAS). They deliver an agreed prioritised programme of system based audits covering all CJL systems over time. The Head of Internal Audit provides me with an Annual Report and their professional opinion on the level of assurance that they can provide based on the work done. For the 2018-19 year they have provided overall satisfactory assurance.

## REMUNERATION AND STAFF REPORT

# Remuneration Report

**The Remuneration Report provides information on the terms and conditions of employment applicable to CJI's senior management and the salary and pension entitlements along with any additional remuneration which is payable to the Inspectorate's most senior staff. This ensures transparency in relation to how staff salaries are set as well as the payments made and due to staff as a result of their employment.**

### Remuneration Policy

The position of Chief Inspector of Criminal Justice in Northern Ireland is a public appointment and remuneration is a decision for the Minister of Justice (or in their absence, the Department of Justice (DoJ)) in line with any guidance issued by the Commissioner for Public Appointments Northern Ireland.

Other directly recruited staff employed by CJI are remunerated largely in line with NICS pay agreements and the CJI pay strategy approved by the Department of Finance ((DoF) formerly Department of Finance and Personnel (DFP)) in spring 2012. The CJI remuneration arrangements are based on a system of pay scales for each grade within CJI containing a number of pay points from minima to maxima, allowing progression towards the maxima based on performance.

The pay remit for Northern Ireland Public Sector employees including those aligned with the NICS Senior Civil Service (SCS) pay scales is normally approved by the Minister of Finance. In the absence of an Executive, the

DoF Permanent Secretary has set the 2018-19 Northern Ireland public sector pay policy in line with the overarching HM Treasury parameters and in a manner consistent with the approach taken by the previous Finance Minister in 2016-17. [The pay award for SCS staff for 2018-19 has been finalised but not yet paid.]

### Service Contracts

Directly recruited appointments are made in accordance with the Civil Service Commissioners' Recruitment Code, which requires appointment to be on merit, on the basis of fair and open competition. The Recruitment Code published by the Civil Service Commissioners for Northern Ireland specifies the circumstances when appointments may be made otherwise.

The current Chief Inspector was appointed by the Minister of Justice in November 2012 for an initial period of three years and reappointed in November 2015 for a further three years. This appointment was extended in November 2018 for a further 12 months by the DoJ in the absence of a Northern Ireland Executive and Minister of Justice.

The Deputy Chief Inspector and other members of staff hold appointments which are open-ended. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Further information about the work of the Civil Service Commissioners for Northern Ireland can be found at [www.nicscommissioners.org](http://www.nicscommissioners.org).

### Remuneration and Pension Entitlements

The following sections provide details of the remuneration and pension interests of the most senior employees including the Accounting Officer/Chief Executive who are members of the Senior Management Team (Board).

#### Remuneration (including salary) and pension entitlements (audited information)

2018-19				
	Salary	Benefits in kind	Pension Benefits*	Total
	£'000	(to nearest £100)	(to nearest £1,000)	£'000
Mr B McGuigan CBE, Chief Inspector	105-110	-	32	135-140
Mr J Corrigan Deputy Chief Inspector & Chief Executive	70-75	-	31	100-105

\* Please note: The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation and any increase or decrease due to a transfer of pension rights.

2017-18				
	Salary	Benefits in kind	Pension Benefits*	Total
	£'000	(to nearest £100)	(to nearest £1,000)	£'000
Mr B McGuigan, Chief Inspector	105-110	-	14	115-120
Mr J Corrigan Deputy Chief Inspector & Chief Executive	65-70	-	48	115-120

\* Please note: The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation and any increase or decrease due to a transfer of pension rights.

#### Salary

This presentation is based on gross salary payments made by CJJ and thus recorded in these accounts.

#### Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument. No benefits in kind were paid during the financial year (2017-18: £Nil).

**Fair pay disclosures (audited information)**

	2018-19	2017-18
Band of Highest Paid Director's Total Remuneration* (£'000)	105-110	105-110
Median Total remuneration (£)	56,358	54,987
Ratio	1.88	1.93

Total remuneration includes salary, non-consolidated performance related pay and benefits in kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions.

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid director in their organisation and the median remuneration of the organisation's workforce.

The banded remuneration of the highest-paid director in CJI in the financial year 2018-19 was £105,000 - £110,000 (2017-18: £105,000 - £110,000). This was 1.88 times

(2017-18: 1.93) the median remuneration of the workforce, which was £56,358 (2017-18: £54,987). Remuneration ranged from £26,962 to £105,000 - £110,000 (2017-18: £26,086 to £105,000 - £110,000). The decrease in ratio and increase in median remuneration in comparison with prior year figures is linked to the secondment of a staff member at Inspector level in the prior financial year.

**Pension Entitlements (audited information)**

Name	Accrued pension at pension age as at 31/03/19 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/03/19	CETV at 31/03/18	Real increase in CETV	Employer contribution to partnership pension account
	£'000	£'000	£'000	£'000	£'000	Nearest £100
Mr B McGuigan CBE	25-30	0 - 2.5	466	426	26	-
Mr J Corrigan	15-20	0 - 2.5	266	211	16	-

No pension benefits are provided to the Non-Executive Members of the Audit and Risk Assurance Committee (ARAC).

**Northern Ireland Civil Service (NICS)****Pension schemes**

Pension benefits are provided through the Northern Ireland Civil Service pension schemes which are administered by Civil Service Pensions (CSP). The **alpha** pension scheme was introduced for new entrants from 1 April 2015. The **alpha** scheme and all previous

scheme arrangements are unfunded with the cost of benefits met by monies voted each year. The majority of existing members of the **classic**, **premium**, **classic plus** and **nuvos** pension arrangements also moved to **alpha** from that date. Members who on 1 April 2012 were within 10 years of their normal pension age did not move to **alpha** and those who were within 13.5 years and 10 years of their normal pension age were given a choice between moving to **alpha** on 1 April 2015 or at a later date determined by their age. **Alpha** is a 'Career Average

Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The rate is 2.32%.

New entrants joining can choose between membership of alpha or joining a good quality 'money purchase' stakeholder arrangement with a significant employer contribution (partnership pension account).

New entrants joining on or after 30 July 2007 were eligible for membership of the nuvos arrangement or they could have opted for a partnership pension account. Nuvos is also a CARE arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current rate is 2.3%.

Staff in post prior to 30 July 2007, may be in one of three statutory based 'final salary' defined benefit arrangements (classic, premium, and classic plus). From April 2011 pensions payable under classic, premium, and classic plus are reviewed annually in line with changes in the cost of living. New entrants joining on or after 1 October 2002 and before 30 July 2007 could choose between membership of premium or joining a partnership pension account.

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2018 was 2.4% and HM Treasury has announced that public service pensions will be increased accordingly from April 2019.

Employee contribution rates for all members for the period covering 1 April 2019 - 31 March 2020 are as follows:

**Scheme Year 1 April 2019 to 31 March 2020**

Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates – all members
From	To	From 1 April 2019 to 31 March 2020
£0	£23,500.99	4.60%
£23,501.00	£54,500.99	5.45%
£54,501.00	£150,000.99	7.35%
£150,001.00 and above		8.05%

Benefits in **classic** accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement. For **premium**, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike **classic**, there is no automatic lump sum (but members may give up (commute)

some of their pension to provide a lump sum). **Classic plus** is essentially a variation of premium, but with benefits in respect of service before 1 October 2002 calculated broadly as per **classic**.

The **partnership** pension account is a stakeholder pension arrangement. The

employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee. The employee does not have to contribute but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach their scheme pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. Scheme Pension age is 60 for members of **classic**, **premium** and **classic plus** and 65 for members of **nuvos**. The normal scheme pension age in **alpha** is linked to the member's State Pension Age but cannot be before age 65. Further details about the NICS pension schemes can be found at the website <http://www.finance-ni.gov.uk/topics/working-northern-ireland-civil-service/civil-service-pensions-ni>.

### Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of

their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2015 and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

### Real increase in CETV

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period. However, the real increase calculation uses common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.

Details of pensions within Accounting Policies can be located at paragraph 1(b) of Note 1 to the Accounts.

### Compensation on early retirement or for loss of office

No compensation on early retirement or for loss of office was paid to members of senior management during 2018-19 (2017-18: £Nil).

# Staff Report

## Staff costs (audited information)

Staff costs comprise:

	<b>Permanently employed staff</b>	<b>Others</b>	<b>2018-19 Total</b>	<b>2017-18 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Wages and salaries	573,223	5,234	578,457	591,135
Social security costs	64,975	628	65,603	67,173
Other pension costs	140,304	1,193	141,497	142,536
<b>Sub-total</b>	<b>778,502</b>	<b>7,055</b>	<b>785,557</b>	<b>800,844</b>
Less recoveries in respect of outward secondments	-	-	-	-
<b>Total net costs</b>	<b>778,502</b>	<b>7,055</b>	<b>785,557</b>	<b>800,844</b>

## Pension arrangements

The Northern Ireland Civil Service pension arrangements are unfunded multi-employer defined benefit schemes but CJI is unable to identify its share of the underlying assets and liabilities. The Government Actuary's Department (GAD) is responsible for carrying out scheme valuations. The Actuary reviews employer contributions every four years following the scheme valuation. The 2012 scheme valuation was completed by GAD in February 2015. The outcome of this valuation was used to set the level of contributions for employers from 1 April 2015 to 31 March 2019.

For 2018-19, employers' contributions of £112,030 were payable to the NICS pension arrangements (2017-18: £113,317) at one of

three rates in the range 20.8% to 26.3% of pensionable pay, based on salary bands.

Work was completed on the 2016 valuation, based on the position as at 31 March 2016. The outcome of this scheme valuation informed employer contribution rates for 2019-20. Employer contribution rates payable will range from 28.7% to 34.2% of pensionable pay, based on salary bands. This change is primarily due to the reduction in the SCAPE discount rate (as announced at Budget 2018) to 2.4%pa above CPI. The contribution rates are set to meet the cost of the benefits accruing during 2019-20 to be paid when the member retires, and not the benefits paid during this period to existing pensioners.



Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £Nil (2017-18: £Nil) were paid to one or more of the panel of two appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% (2017-18: 8% to 14.75%) of pensionable pay.

The partnership pension account offers the member the opportunity of having a 'free' pension. The employer will pay the age-related contribution and if the members does contribute, the employer will pay an additional amount to match member contributions up to 3% of pensionable earnings.

Employer contributions of £Nil, 0.5% (2017-18: £Nil, 0.5%) of pensionable pay, were payable to the NICS pension schemes to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees. Contributions due to the partnership pension providers at the reporting period were £Nil. Contributions prepaid at that date were £Nil.

No persons (2017-18: Nil persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £Nil (2017-18: £Nil).

The Remuneration Report contains detailed pension information regarding the Senior Management Team (Board).

### Average number of persons employed

The average number of whole-time equivalent persons employed during the year was as follows.

	<b>2018-19</b>	<b>2017-18</b>
	<b>Number</b>	<b>Number</b>
<b>Permanently employed staff</b>		
Senior management	2.00	2.00
Inspectors	5.48	4.95
Administration and support staff	2.50	3.00
<b>Other</b>		
Secondment	0.08	0.42
<b>Total</b>	<b>10.06</b>	<b>10.37</b>

At the start of the 2018-19 financial year, CJI had a complement of 12 permanent staff (9.9 Full Time Equivalent (FTE)). There was a number of staff changes in-year including one part time Inspector increasing their working hours. This brought CJI staffing levels to 12 permanent staff (10.1 FTE) at the end of the year.

During the financial year a six month secondment which commenced during 2017-18 concluded on 30 April 2018. Salary costs for the secondee were recouped by their permanent employer in line with the secondment agreement throughout the duration of the secondment.

The Chief Inspector has line management responsibility for the Deputy Chief Inspector, while the Deputy Chief Inspector has line management responsibility for the Inspection staff and Business Support staff.

to CJI by colleagues from Financial Services Division (FSD), DoJ under a Service Level Agreement established following the transfer of finance functions to the NICS's Account NI shared service.

Financial support continues to be provided

**Staff composition (audited information)**

The number of staff employed at 31 March 2019 was as follows:

	<b>Female staff</b>	<b>Male staff</b>	<b>Total staff</b>
<b>Permanently employed staff</b>			
Senior management*	-	2	2
Inspectors	2	5	7
Administration and Support Staff	2	1	3
<b>Total</b>	<b>4</b>	<b>8</b>	<b>12</b>

\* During 2018-19 CJI had two employees who were equivalent to NICS Senior Civil Service grades. They were the Chief Inspector (Grade 3 equivalent) and the Deputy Chief Inspector and Chief Executive (Grade 5 equivalent).

**Sickness absence**

In 2018-19 the average level of staff sickness absence stood at 5.66 days per employee (3.66 days in 2017-18). This average figure takes account of one period of long-term sickness absence which occurred during the financial year.

In respect of disabled persons, CJI's staff policies default to those of the DoJ (its sponsoring department) and the wider Northern Ireland Civil Service with regard to Section 75 of the Northern Ireland Act 1998 and the Disability Discrimination Act 1995.

**Staff policies - disabled persons**

CJI is an equal opportunities employer which seeks to ensure equality of opportunity for all staff regardless of gender, age, community background or disability in relation to its recruitment and employment practices.

During 2018-19 CJI did not seek to recruit new staff or provide any secondment opportunities where it was required to give full and fair consideration to applications for employment made by disabled persons, having regard to their particular aptitudes or abilities. CJI was not required to arrange appropriate training for staff who had become disabled during the reporting period to ensure their continuing employment.

### Learning and development

CJI is committed to supporting the continued learning and development of staff acknowledging that skilled and engaged staff are an essential resource in terms of meeting the Inspectorate's current and future business needs and the achievement of its corporate objectives. CJI sees learning and development as a collaborative process involving individual staff members and line managers which is linked to the Performance Management system. CJI is a participant in the Interchange Scheme which provides secondment/development opportunities for staff working with the public sector.

During the financial year CJI staff undertook a number of mandatory e-learning modules, with relevant staff also undertaking training in respect of GDPR requirements, the responsibilities of data protection officers, video production, communication skills and gender and sexual orientation awareness.

During the year the Chief Inspector participated in a number of panel discussions linked to key areas of interest for the justice system. They included discussions considering the future of prisons in Northern Ireland; work on rehabilitation; methods of addressing issues linked to domestic violence and abuse; victim engagement; restorative justice; and mental health and the criminal justice system.

Senior management and members of the Inspection Team within CJI are also members of the Chief Executives' Forum and attended a number of events, seminars and training events organised by the Forum throughout the year.

### Other employee matters

#### a) Equality and diversity

CJI is an equal opportunities employer and is committed to creating an inclusive working environment where individual differences are valued and respected, in which each employee is able to fulfil his/her potential and maximise his/her contribution. CJI seeks to provide a harmonious workplace where staff feel valued, respected and included and defaults to the NICS policy on equality, diversity and inclusion.

#### b) Health and safety

CJI undertakes to comply fully with the requirements of the Health and Safety at Work (Northern Ireland) Order 1978 and all other relevant statutory provisions.

CJI will, as far as reasonably practicable, provide and maintain safe places of work, maintain safe systems of work, and provide working conditions that will ensure a healthy and safe working environment. The health, safety and welfare of all personnel and all others affected by the conduct of their undertakings will be ensured as far as is reasonably practicable. CJI has in place a Health and Safety Policy which reflects this aim and its responsibilities as an employer.

#### c) Staff support and wellbeing

The health and wellbeing of CJI staff members is of paramount concern. As in other Inspectorates, staff will be expected to work beyond conditioned hours when the need arises, but that will be matched by time off in lieu and flexibility in working practices to meet the needs of those with caring responsibilities.

CJI staff have access to the NICS Welfare Support Service and Employee Assistance Programme.

### **Expenditure on consultancy and temporary staff**

During the 2018-19 financial year CJI did not incur any expenditure in relation to external consultancy or temporary staff (2017-18: Nil). Expenditure in relation to internal consultancy (i.e. work carried out by other Government organisations) was £75,000 in 2018-19 (2017-18: £30,000). This expenditure related to support for the achievement of the Inspection Programme.

### **Off-payroll engagements**

CJI had no 'off-payroll' engagements at a cost of over £245 per day or lasting longer than six months during 2018-19 (2017-18: £Nil). This remained the case in-year with no 'off-payroll' engagements at a cost of over £245 per day or lasting longer than six months in place as at 31 March 2019.

### **Exit packages**

There were no exit packages agreed or in place within CJI during 2018-19 or 2017-18.

## ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT

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# Assembly accountability disclosures

(audited information)

### Regularity of Expenditure

#### Losses and special payments

There were no losses or special payments in 2018-19 (2017-18: £Nil).

#### Remote contingent liabilities

There were no contingent liabilities requiring disclosure under Northern Ireland Assembly reporting requirements. CJI had no significant remote contingent liabilities during 2018-19 (2017-18: £Nil) that require disclosure. Note 14 to the Accounts provides further details regarding the contingent liabilities that are included within the financial statements.

## Accountability Report



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**James Corrigan**  
**Chief Executive and Accounting Officer**

21 June 2019

# The Certificate and Report of the Comptroller and Auditor General to the Northern Ireland Assembly

## Opinion on financial statements

I certify that I have audited the financial statements of the Criminal Justice Inspection Northern Ireland for the year ended 31 March 2019 under the Justice (Northern Ireland) Act 2002 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including significant accounting policies. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of Criminal Justice Inspection Northern Ireland's affairs as at 31 March 2019 and of its net expenditure for the year then ended; and
- have been properly prepared in accordance with the Justice (Northern Ireland) Act 2002 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010 and Department of Justice directions issued thereunder.

## Opinion on Regularity

In my opinion, in all material respects the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

## Basis of opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate. My staff and I are independent of Criminal Justice Inspection Northern Ireland in accordance with the ethical requirements of the Financial Reporting Council's Revised Ethical Standard 2016, and have fulfilled our other ethical responsibilities in accordance with these requirements. I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

### Other Information

The Accounting Officer is responsible for the other information included in the annual report. The other information comprises the information included in the annual report other than the financial statements, the parts of the Accountability Report described in the report as having been audited, and my audit certificate and report. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

### Opinion on other matters

In my opinion:

- the parts of the Accountability Report to be audited have been properly prepared in accordance with Department of Justice directions made under the Justice (Northern Ireland) Act 2002 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

### Responsibilities of the Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer Responsibilities, the Accounting Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

### Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Justice (Northern Ireland) Act 2002 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010.

My objectives are to obtain evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my certificate.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

#### **Matters on which I report by exception**

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the parts of the Accountability Report to be audited are not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with the Department of Finance's guidance.

#### **Report**

I have no observations to make on these financial statements.



**KJ Donnelly**

**Comptroller and Auditor General**

Northern Ireland Audit Office  
106 University Street  
Belfast  
BT7 1EU

26 June 2019



# Statement of Comprehensive Net Expenditure for the year ended 31 March 2019

This account summarises the expenditure and income generated and consumed on an accruals basis. It also includes other comprehensive income and expenditure, which include changes to the values of non-current assets and other financial instruments that cannot yet be recognised as income or expenditure.

	Note	2018-19 £	2017-18 £
Revenue from contracts with customers		-	-
Other operating income	4	(28)	(108)
<b>Total operating income</b>		(28)	(108)
Staff costs	3	785,557	800,844
Purchase of goods and services	3	263,161	225,144
Depreciation and impairment charges	3	4,876	23,926
<b>Total operating expenditure</b>		<b>1,053,594</b>	<b>1,049,914</b>
<b>Net operating expenditure</b>		<b>1,053,566</b>	<b>1,049,806</b>
Finance expense		-	-
<b>Net expenditure for the year</b>		<b>1,053,566</b>	<b>1,049,806</b>
<b>Other comprehensive net expenditure</b>			
Items that will not be reclassified to Net operating expenditure:			
Net (gain)/loss on revaluation of property, plant and equipment	5	8	(61)
Net (gain)/loss on revaluation of intangible assets	6	(7)	-
<b>Comprehensive net expenditure for the year</b>		<b>1,053,567</b>	<b>1,049,745</b>

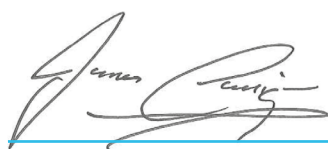
The notes on pages 61 to 73 form part of these accounts.

# Statement of Financial Position as at 31 March 2019

This statement presents the financial position of CJI. It comprises three main components: assets owned or controlled; liabilities owed to other bodies; and equity, the remaining value of the entity.

	Note	2019 £	2018 £
<b>Non-current assets:</b>			
Property, plant and equipment	5	9,677	14,445
Intangible assets	6	262	473
Trade and other receivables	9	-	-
<b>Total non-current assets</b>		9,939	14,918
<b>Current assets:</b>			
Trade and other receivables	9	4,289	1,996
Cash and cash equivalents	8	3,083	3,020
<b>Total current assets</b>		7,372	5,016
<b>Total assets</b>		<b>17,311</b>	<b>19,934</b>
<b>Current liabilities</b>			
Trade and other payables	10	(203,677)	(176,733)
<b>Total current liabilities</b>		(203,677)	(176,733)
<b>Total assets less total liabilities</b>		<b>(186,366)</b>	<b>(156,799)</b>
<b>Taxpayers' equity and other reserves</b>			
General reserve		(186,544)	(157,415)
Revaluation reserve		178	616
<b>Total equity</b>		<b>(186,366)</b>	<b>(156,799)</b>

The financial statements on pages 57 to 60 were approved by the Audit and Risk Assurance Committee on 6 June 2019 and were signed by:



James Corrigan

**Chief Executive and Accounting Officer**

21 June 2019

The notes on pages 61 to 73 form part of these accounts.

# Statement of Cash Flows

## for the year ended 31 March 2019

The Statement of Cash Flows shows the changes in cash and cash equivalents of CJJ during the reporting period. The statement shows how CJJ generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of service costs and the extent to which these operations are funded by way of income from the recipients of services provided by CJJ. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to CJJ's future public service delivery.

	2018-19	2017-18
Note	£	£
<b>Cash flows from operating activities</b>		
Net expenditure for the year	(1,053,566)	(1,049,806)
Adjustment for non-cash transactions	<b>3</b> 5,853	23,867
(Increase)/decrease in trade and other receivables	<b>9</b> (2,293)	6,591
<i>Less movements in receivables relating to items not passing through the Statement of Comprehensive Net Expenditure</i>	(281)	-
Increase/(decrease) in trade and other payables	<b>10</b> 26,944	2,678
<i>Less movements in payables relating to items not passing through the Net Expenditure account</i>	475	(475)
<b>Net cash outflow from operating activities</b>	<b><u>(1,022,868)</u></b>	<b><u>(1,017,145)</u></b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	<b>5</b> (594)	(3,049)
Purchase of intangible assets	<b>6</b> (475)	-
Proceeds of disposal of property, plant and equipment	-	59
<b>Net cash outflow from investing activities</b>	<b><u>(1,069)</u></b>	<b><u>(2,990)</u></b>
<b>Cash flows from financing activities</b>		
Grants from sponsoring department	1,024,000	1,021,000
<b>Net financing</b>	<b><u>1,024,000</u></b>	<b><u>1,021,000</u></b>
<b>Net increase/(decrease) in cash and cash equivalents in the period</b>	<b><u>63</u></b>	<b><u>865</u></b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b><u>3,020</u></b>	<b><u>2,155</u></b>
<b>Cash and cash equivalents at the end of the period</b>	<b><u>3,083</u></b>	<b><u>3,020</u></b>

The notes on pages 61 to 73 form part of these accounts.

## Statement of Changes in Taxpayers' Equity for year ended 31 March 2019

This statement shows the movement in the year on the different reserves held by CJI analysed into 'general fund reserves' (i.e. those reserves that reflect a contribution from the Consolidated Fund). The Revaluation Reserve reflects the change in asset values that have not been recognised as income or expenditure. The General Fund represents the total assets less liabilities of CJI, to the extent that the total is not represented by other reserves and financing items.

	<b>General Reserve</b>	<b>Revaluation Reserve</b>	<b>Taxpayers' Equity</b>
	£	£	£
<b>Balance at 31 March 2017</b>	<b>(129,826)</b>	<b>1,772</b>	<b>(128,054)</b>
<b>Changes in taxpayers' equity for 2017-18</b>			
Grants from Sponsoring department	1,021,000	-	1,021,000
Comprehensive net expenditure for the year	(1,049,806)	61	(1,049,745)
Other reserves movements including transfers	1,217	(1,217)	-
<b>Balance at 31 March 2018</b>	<b><u>(157,415)</u></b>	<b><u>616</u></b>	<b><u>(156,799)</u></b>
<b>Changes in taxpayers' equity for 2018-19</b>			
Grants from Sponsoring department	1,024,000	-	1,024,000
Comprehensive net expenditure for the year	(1,053,566)	(1)	(1,053,567)
Other reserves movements including transfers	437	(437)	-
<b>Balance at 31 March 2019</b>	<b><u>(186,544)</u></b>	<b><u>178</u></b>	<b><u>(186,366)</u></b>

The notes on pages 61 to 73 form part of these accounts.

# Notes to the Accounts

## 1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2018-19 Government Financial Reporting Manual (FReM) issued by HM Treasury. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of CJI for the purpose of giving a true and fair view has been selected. The particular policies adopted by CJI are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

### a) Accounting convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment and intangible assets.

The accounts are stated in sterling, which is CJI's functional and presentational currency. Unless otherwise noted, the amounts shown in these financial statements are in pounds sterling (£).

### b) Pensions

Past and present employees are covered by the provisions of the NICS pension arrangements which are described in the Salary and Pension Entitlements section of the Remuneration Report. The defined benefit elements of the schemes are unfunded and are non-contributory except in respect of dependants' benefits. The organisation recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the NICS pension arrangements of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the NICS pension arrangements. In respect of the defined contribution elements of the schemes, the organisation recognises the contributions payable for the year.

### c) Staff costs

Under IAS19, Employee Benefits, all staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the cost of any untaken leave as at the year end.

### d) Operating leases

Assets leased under operating leases are not recorded on the Statement of Financial Position. Rental payments are charged directly to the Statement of Comprehensive Net Expenditure (SOCNE) on a straight line basis over the period of the lease.

**e) Grant-in-aid**

CJI is funded by Grant-in-Aid from the Department of Justice (DoJ). Grant-in-aid matches CJI's cash needs, is accounted for on a cash basis as financing and is reflected in Taxpayers' Equity.

**f) Property, plant and equipment**

Expenditure on property, plant and equipment is capitalised if it is intended for use on a continuous basis. Property, plant and equipment is valued at current replacement cost by using the Price Index Numbers for Current Cost Accounting published by the Office for National Statistics. Any gain on revaluation is credited to the Statement of Comprehensive Net Expenditure to the extent that it reverses a revaluation loss on the same asset previously recognised in that Account. Other gains are credited to the Revaluation Reserve. Losses arising on revaluation are taken to the Revaluation Reserve unless they exceed previous revaluation gains in which case they are taken to the Statement of Comprehensive Net Expenditure.

**g) Depreciation**

Depreciation is provided on property, plant and equipment on a straight-line basis to write off the cost or revaluation less any residual value evenly over the asset's anticipated life as follows:

Office Refurbishment	-	10 years;
Computer Equipment	-	five to 10 years; and
Furniture and Office Equipment	-	up to 15 years.

A further adjustment is made for any backlog depreciation arising from the requirement to value assets by reference to current costs and from this the backlog depreciation is posted to the revaluation reserve.

**h) Realised element of depreciation from Revaluation Reserve**

Depreciation is charged to expenditure on the revalued amount of property, plant and equipment and intangibles. An element of depreciation therefore arises due to the increase in valuation and is in excess of the depreciation that would be charged on the historical cost of assets. The amount relating to this excess is a realised gain on disposal and is transferred from the Revaluation Reserve to the General Fund.

**i) Intangible assets**

Intangible assets which comprise computer software and software licenses are valued at current replacement cost by using the Price Index Numbers for Current Cost Accounting published by the Office for National Statistics. Any gain on revaluation is credited to the Statement of Comprehensive Net Expenditure to the extent that it reverses a revaluation loss on the same asset previously recognised in that Account. Other gains are credited to the Revaluation Reserve. Losses arising on revaluation are taken to the Revaluation Reserve unless they exceed previous revaluation gains in which case they are taken to the Statement of Comprehensive Net Expenditure.

Software licences are amortised over the shorter of the term of the licence and the useful economic life.

**j) Contingent liabilities**

In accordance with IAS 37 Provisions, Contingent Liabilities and Contingent Assets, CJI discloses as contingent liabilities, potential future obligations arising from past obligating events where the existence of such obligations remain uncertain pending the outcome of future events outside CJI's control, unless their likelihood is considered to be remote.

Where the time value of money is material, contingent liabilities which are required to be disclosed under IAS 37 are stated at discounted amounts.

**k) Value added tax**

CJI is not eligible to register for VAT and all costs are shown inclusive of VAT.

**l) Corporation tax**

As an Executive Non-Departmental Public Body (NDPB), CJI falls within the scope of Corporation Tax provision in respect of trading profits. Activities have been appropriately assessed and are not considered to be trading and therefore are not subject to Corporation Tax.

**m) Revaluation reserve**

The revaluation reserve reflects the unrealised balance of the cumulative indexation revaluation adjustments to non-current assets.

**n) Financial instruments****i) Recognition and de-recognition of Financial assets and Financial liabilities**

Financial assets and liabilities are recognised when the organisation becomes party to the contractual provisions of the instrument.

Financial assets are de-recognised when the organisation no longer has rights to the cash flows, the risks and rewards of ownership or control of the asset. Financial liabilities are de-recognised when the obligation under the liability is discharged, cancelled or expires.

**ii) Financial assets****Cash and cash equivalents**

Cash and cash equivalents comprise cash in hand and current balances with banks which are readily convertible to known amounts of cash which are subject to insignificant risk of changes in value and have an original maturity of three months or less.

**iii) Financial liabilities****Trade and other payables**

Financial liabilities within trade and other payables are initially recognised at fair value, which is usually the original invoiced amount, less provision for impairment.

**o) Critical accounting estimates and key judgements**

The preparation of financial statements in conformity with IFRS requires the use of accounting estimates and assumptions. It also requires management to exercise its judgement in the process of applying the Office's accounting policies. CJI continually evaluates its estimates, assumptions and judgements based on available information and experience. As the use of estimates is inherent in financial reporting, actual results could differ from these estimates. The estimates and assumptions which have the most significant risk of causing material adjustment to the carrying amount of assets and liabilities are discussed below.

Depreciation of plant, property and equipment - Depreciation is provided so as to write-down the respective assets to their residual values over their expected lives, and as such, the selection of the estimated useful lives and the expected residual values of the assets requires the use of estimates and judgements. Details of the estimated useful lives are shown in note 1g.

Amortisation of intangible assets - Amortisation is provided so as to write-down the respective assets to their residual values over their expected lives and as such the selection of the estimated useful lives and the expected residual values of the assets requires the use of estimates and judgements. Details of the estimated useful lives are shown in note 1i.

**p) Accounting standards, amendments, interpretations or other updates that were issued and effective for the 2018-19 financial year:**

**Review of Financial Process:**

Standard	Comments
IFRS 10 - Consolidated Financial Statements	The International Accounting Standards Board (IASB) issued new and amended standards (IFRS 10, IFRS 11 and IFRS 12) that affect the consolidation and reporting of subsidiaries, associates and joint ventures. These standards were effective with EU adoption from 1 January 2014.
IFRS 11 - Joint Arrangements	Accounting boundaries for IFRS purposes are currently adapted in the <i>FReM</i> so that the Westminster departmental accounting boundary is based on Office of National Statistics control criteria, as designated by HM Treasury. A similar review in Northern Ireland, which will bring Northern Ireland departments under the same adaptation, has been carried out and the resulting recommendations were agreed by the Executive in December 2016. With effect from 2020-21, the accounting boundary for departments will change to include ALBs and there will also be an impact on departments around the disclosure requirements under IFRS 12. ALBs apply IFRS in full and their consolidation boundary may change as a result of the new Standards.
IFRS 12 - Disclosure of Interests in Other Entities	



### Accounting standards, interpretations and amendments to published standards not yet effective

CJI has considered those new Standards, interpretations and amendments to existing Standards that have been published and are mandatory for CJI's accounting periods beginning on or after 1 April 2019 or later periods, but which CJI has not adopted early. Other than as outlined below, CJI considers these Standards are not relevant or material to its operations.

<b>Standard</b>	IFRS 16 <i>Leases</i> (replaces IAS 17 <i>Leases and related interpretations</i> )
<b>Effective date</b>	January 2019 (EU endorsed 31 October 2017)
<b>FReM application</b>	2020-21
<b>Description of revision</b>	<p>The IASB issued IFRS 16 in January 2016 with an effective date for annual periods beginning on or after 1 January 2019. Early application is permitted for those entities applying IFRS 15.</p> <p>IFRS 16 represents a significant change in lessee accounting by largely removing the distinction between operating and finance leases and introducing a single lessee accounting model. A lessee is required to recognise assets and liabilities for all leases, unless they qualify for low value or short-term exemptions. In addition, there are updated disclosure requirements.</p> <p>The lessor accounting model is generally unchanged from IAS 17 but entities should be aware of the introduction and impacts of IFRS 9 <i>Financial Instruments</i>, enhanced disclosure requirements and that a sub-lessor now determines whether a lease is finance or operating based on the right of use asset it subleases.</p>
<b>Comments</b>	IFRS 16 <i>Leases</i> replaces IAS 17 <i>Leases</i> and is effective with EU adoption from 1 January 2019. In line with the requirements of the <i>FReM</i> , IFRS 16 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2020.

### Financial reporting - future developments

CJI has considered the accounting initiatives identified by HM Treasury for which the Standards are under development and considers that these changes are not relevant or material to its operations.

## 2. Statement of Operating Expenditure by Operating Segment

In the opinion of the Management Team, CJI operates only one reportable segment and all income and expenditure as shown in the Statement of Comprehensive Net Expenditure is attributable to the overall services provided by CJI. All CJI's financing is derived from the DoJ through grant-in-aid and all services undertaken are within Northern Ireland. All non-current assets are located in Northern Ireland.

### 3. Expenditure

	2018-19	2017-18
Note	£	£
<b>Staff costs*:</b>		
Wages and salaries	578,457	591,135
Social security costs	65,603	67,173
Other pension costs	141,497	142,536
	<b>785,557</b>	<b>800,844</b>
<b>Purchase of goods and services:</b>		
<b>Cash items:</b>		
Staff related costs	15,010	15,761
Rentals under operating leases	-	635
Accommodation costs, maintenance and utilities	34,767	42,538
IT, communications and office services	21,172	42,540
Contracted out and managed services	100,902	72,300
Professional and consultancy costs	75,510	33,864
Audit fees	12,500	9,000
Other expenditure	2,323	8,565
	<b>262,184</b>	<b>225,203</b>
<b>Non-cash items:</b>		
(Profit)/loss on disposal of property, plant and equipment	696	(59)
Increase/(decrease) in impairment of receivables	281	-
	<b>263,161</b>	<b>225,144</b>
<b>Depreciation and impairment charges:</b>		
Depreciation	5 4,644	18,059
Amortisation	6 218	5,867
Net loss/(gain) on revaluation	14	-
	<b>4,876</b>	<b>23,926</b>
<b>Total</b>	<b>1,053,594</b>	<b>1,049,914</b>

\* Further analysis of staff costs is located in the Staff Report within the Accountability Report.

## 4. Income

	2018-19	2017-18
	£	£
Other non-trading income	28	108
<b>Other operating income</b>	<b>28</b>	<b>108</b>

## 5. Property, plant and equipment

2018-19	Refurbishment Costs £	Office Equipment, Furniture and Fittings £	Computer Equipment £	Total £
<b>Cost or valuation</b>				
At 1 April 2018	18,805	33,393	101,490	153,688
Additions	-	60	534	594
Disposals	-	-	(92,001)	(92,001)
Revaluation released to SOCNE	-	-	(21)	(21)
Revaluations	-	462	(10)	452
<b>At 31 March 2019</b>	<b>18,805</b>	<b>33,915</b>	<b>9,992</b>	<b>62,712</b>
<b>Depreciation</b>				
At 1 April 2018	12,107	30,242	96,894	139,243
Charged in year	1,182	2,165	1,297	4,644
Disposals	-	-	(91,305)	(91,305)
Revaluation released to SOCNE	-	-	(7)	(7)
Revaluations	-	446	14	460
<b>At 31 March 2019</b>	<b>13,289</b>	<b>32,853</b>	<b>6,893</b>	<b>53,035</b>
<b>Carrying amount at 31 March 2019</b>	<b>5,516</b>	<b>1,062</b>	<b>3,099</b>	<b>9,677</b>
<b>Carrying amount at 31 March 2018</b>	<b>6,698</b>	<b>3,151</b>	<b>4,596</b>	<b>14,445</b>
<b>Asset financing:</b>				
Owned	5,516	1,062	3,099	9,677
<b>Carrying amount at 31 March 2019</b>	<b>5,516</b>	<b>1,062</b>	<b>3,099</b>	<b>9,677</b>

## 5. Property, plant and equipment (continued)

2017-18	Refurbishment Costs	Office Equipment, Furniture and Fittings Restated*	Computer Equipment Restated*	Total
	£	£	£	£
<b>Cost or valuation</b>				
At 1 April 2017	18,805	33,762	111,829	164,396
Additions	-	-	3,049	3,049
Disposals	-	-	(13,663)	(13,663)
Revaluation released to SOCNE	-	-	-	-
Revaluations	-	(369)	275	(94)
<b>At 31 March 2018</b>	<b>18,805</b>	<b>33,393</b>	<b>101,490</b>	<b>153,688</b>
<b>Depreciation</b>				
At 1 April 2017	8,776	28,390	97,836	135,002
Charged in year	3,331	2,184	12,544	18,059
Disposals	-	-	(13,663)	(13,663)
Revaluation released to SOCNE	-	-	-	-
Revaluations	-	(332)	177	(155)
<b>At 31 March 2018</b>	<b>12,107</b>	<b>30,242</b>	<b>96,894</b>	<b>139,243</b>
<b>Carrying amount at 31 March 2018</b>	<b>6,698</b>	<b>3,151</b>	<b>4,596</b>	<b>14,445</b>
<b>Carrying amount at 31 March 2017</b>	<b>10,029</b>	<b>5,372</b>	<b>13,993</b>	<b>29,394</b>
<b>Asset financing:</b>				
Owned	6,698	3,151	4,596	14,445
<b>Carrying amount at 31 March 2018</b>	<b>6,698</b>	<b>3,151</b>	<b>4,596</b>	<b>14,445</b>

\*Restated – the Telecoms and Networks category has been reclassified from Office Equipment, Furniture and Fittings to Computer Equipment as this more accurately reflects the nature of the assets. The opening balances at 1 April 2017 were: Cost £9,785 and Depreciation £6,522.

Property, plant and equipment are valued at current replacement cost by using the Price Index Numbers for Current Cost Accounting published by the Office for National Statistics.

## 6. Intangible assets

<b>2018-19</b>	<b>Total £</b>
<b>Cost or valuation</b>	
At 1 April 2018	13,392
Additions	-
Disposals	(11,868)
Revaluation released to SOCNE	-
Revaluations	13
<b>At 31 March 2019</b>	<b><u>1,537</u></b>
<b>Amortisation</b>	
At 1 April 2018	12,919
Charged in year	218
Disposals	(11,868)
Revaluation released to SOCNE	-
Revaluations	6
<b>At 31 March 2019</b>	<b><u>1,275</u></b>
<b>Carrying amount at 31 March 2019</b>	<b><u>262</u></b>
<b>Carrying amount at 31 March 2018</b>	<b><u>473</u></b>
<b>Asset financing:</b>	
Owned	<u>262</u>
<b>Carrying amount at 31 March 2019</b>	<b><u>262</u></b>

## 6. Intangible assets (continued)

<b>2017-18</b>	<b>Total £</b>
<b>Cost or valuation</b>	
At 1 April 2017	44,490
Additions	475
Disposals	(31,573)
Revaluation released to SOCNE	-
Revaluations	-
<b>At 31 March 2018</b>	<b><u>13,392</u></b>
<b>Amortisation</b>	
At 1 April 2017	38,625
Charged in year	5,867
Disposals	(31,573)
Revaluation released to SOCNE	-
Revaluations	-
<b>At 31 March 2018</b>	<b><u>12,919</u></b>
<b>Carrying amount at 31 March 2018</b>	<b><u>473</u></b>
<b>Carrying amount at 31 March 2017</b>	<b><u>5,865</u></b>
<b>Asset financing:</b>	
Owned	473
<b>Carrying amount at 31 March 2018</b>	<b><u>473</u></b>

Intangible assets comprise software licenses and the associated implementation costs of purchase.

Intangible assets are valued at current replacement cost by using the Price Index Numbers for Current Cost Accounting published by the Office for National Statistics.

## 7. Financial instruments

As the cash requirements of CJJ are met through Grant-in-Aid provided by the DoJ, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with CJJ's expected purchase and usage requirements and CJJ is therefore exposed to little credit, liquidity or market risk.

## 8. Cash and cash equivalents

	2018-19	2017-18
	£	£
Balance at 1 April	3,020	2,155
Net change in cash and cash equivalent balances	63	865
<b>Balance at 31 March</b>	<b>3,083</b>	<b>3,020</b>

The following balances at 31 March were held at:

Commercial banks and cash in hand	3,083	3,020
<b>Balance at 31 March</b>	<b>3,083</b>	<b>3,020</b>

## 9. Trade receivables, financial and other assets

	2018-19	2017-18
	£	£
<b>Amounts falling due within one year</b>		
Trade receivables	-	38
Other receivables	-	702
Prepayments and accrued income	4,289	1,256
<b>Total</b>	<b>4,289</b>	<b>1,996</b>

## 10. Trade payables, financial and other current liabilities

	2018-19	2017-18
	£	£
<b>Amounts falling due within one year</b>		
Trade payables	380	-
Other payables	65,915	65,202
Accruals and deferred income	137,382	111,531
<b>Total</b>	<b>203,677</b>	<b>176,733</b>

## 11. Capital commitments

At 31 March 2019 there were no capital commitments contracted (2017-18: £Nil).

## 12. Commitments under leases

### Operating leases

There were no operating lease commitments at 31 March 2019 (2017-18: £Nil).

### Finance leases

There were no finance lease commitments at 31 March 2019 (2017-18: £Nil).

## 13. Related party transactions

CJI is a Non-Departmental Public Body (NDPB) and is sponsored by the DoJ. The DoJ is considered to be CJI's ultimate controlling party. The DoJ is regarded as a related party. During the accounting period CJI has had various material transactions with the DoJ.

In addition, CJI has had various transactions with other government departments and with HM Inspectorate of Prisons, HM Crown Prosecution Service Inspectorate and HM Inspectorate of Probation.

No SMT (Board) member, key manager or other related party has undertaken any material transactions with CJI during the year ended 31 March 2019.



#### **14. Contingent liabilities disclosed under IAS 37**

There were no contingent liabilities at 31 March 2019.

#### **15. Events after the reporting period**

There were no events after the reporting date that required disclosure.

#### **Date for authorisation and issue**

The Accounting Officer authorised these financial statements for issue on 26 June 2019.









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ISBN 978-1-905283-93-4



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