**MINUTES**

**Audit and Risk Committee Meeting**

**Date:** 24 February 2021

**Venue:** Virtual

**Present:** David Clarke - Chair

 James Norton - Member

 Richard Smith - Member

 George Stylianides - Member

 Brian Tytherleigh - Member

**In attendance:** Anne Longfield, Children’s Commissioner

 Haroon Chowdry, Director of Evidence

 Alice Miles, Director of Strategy and Policy

 Janette Threapleton, Head of Business Services

 Jenny Wilcocks, Head of Finance

 Ashleigh Thorius, Audit Principal - NAO

 Karen Murray, Partner - Mazars

 Chris Rising, Internal Audit Director - Macintyre Hudson

 John Myers, Deputy Director – DfE Sponsor Team

 Tammy Manhire, Team Leader - DfE Sponsor Team

**Apologies:**

**Board**

**Secretariat:** Karen Bryant

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|  | **Summary of discussion** |
| **1.** | **Welcome and Introductions** |
|  | The Chair welcomed members and attendees. |
| **2.** | **Declaration of Interests** |
|  | No new additions. |
| **3.** | **Draft Minutes of 25 November 2020, Summary of Actions and Matters Arising** |
|  | The Minutes of the meeting held on 25 November 2020, were approved.**Actions:** None.**Action Log:** All actions are now complete.**Matters Arising:** None. |
| **4.** | **Children’s Commissioner’s Report** |
|  | The Commissioner looked back on her tenure, including her final speech ‘Building back better: England’s left behind children’, which received exceptional coverage. Anne praised the strength, skills and commitment of the team in supporting her to achieve her objectives. Brian Tytherleigh asked how the office will support the new Commissioner to establish a new ‘normal’ in view of the current Covid-19 working restrictions and over the coming months. Anne reflected on experiences of the past year in particular, moving to daily meetings to enable an agile response to the changing situation and debate. Alice Miles said that the incoming Commissioner will be able to rely on the support and expertise of OCC’s team. The Chair commended the Children’s Commissioner for her amazing achievements in Office.**Action:** None |
| **5.** | **NAO (Mazars) External Audit** |
|  | Karen Murray reported that the initial planning stage is complete in accordance with the timeline. Early testing has been performed to build up assurances in the earlier part of the year in order to assist and contribute to the draft of the Annual Report and Accounts covering the period, attributable to Anne’s tenure as Children’s Commissioner. In respect of the financial statements, there are no concerns that need to be drawn to the Committee’s attention. Operational delivery is on track with nothing to report.Ashleigh Thorius referenced the NAO’s work on support for children’s education during the covid-19 pandemic in the NAO Value for Money Report.  Ashleigh suggested that the Anne write a letter to the incoming Commissioner, setting out the Annual Report’s Governance Statement. **Action:** KB to draft Commissioner’s Governance letter. |
| **6.** | **Internal Audit – Audit Assignment Reports and Recommendations** |
|  | Chris Rising confirmed substantial opinions for the remaining two audit assignments; ‘Key Financial Controls – Payroll’ (with no further action needed), and ‘Business Continuity Planning and Management’ (with an advisory note to explore opportunities to enhance cyber security).Chris reported that he was pleased to see that the internal audit log was being used as an opportunity for improvement, with all actions having been completed. In terms of the 2020-21 draft Annual Head of Internal Audit Opinion, it was reported that based upon the work undertaken and assurance levels achieved, no significant weaknesses or control issues have been identified on any of the audit assignments, providing a positive assurance.The Chair conveyed that the words of the report did not quite reflect how well OCC has performed. Chris Rising maintained that this was a very positive report.The Audit Needs Assessment for 2021-22 has been agreed in principle with the management team and will remain under review to ensure the new Commissioner’s view of the plan is taken into consideration. **Action:** None |
| **7.** | **Budget and Management Accounts** |
|  | Jenny Wilcocks summarised the budget review and management accounts and explained that at year-end there will be 1-2% underspend. OCC has received an early indication that the 2021-22 budget will continue at the current level. **Action:** None |
| **8.** | **Risk Management and Assurance Framework Q3 Review** |
|  | Janette Threapleton reported that enhancements have been made to the risk register with the addition of risk movement indicators and a supportive narrative being provided. **Action:** None |
| **9.** | **ARC New Member Recruitment** |
|  | Janette Threapleton reported that the recent recruitment has led to a change in the diversity of the Committee. One Member will step down this year which will present an opportunity to address this. James Norton helpfully provided assistance with suggestions for extending reach to relevant groups and via social media. **Action:** None |
| **10.** | **AOB**  |
|  | (a) Review of Policies and Procedures - noted(b) Farewell and thank you to Anne Longfield**Action:** None  |

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| **Future meeting dates** |
|  | * Wednesday 19 May 2021
* Wednesday 23 June 2021 (Remuneration Committee)
* Wednesday 22 September 2021
* Wednesday 24 November 2021
* Wednesday 23 February 2022
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