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| Date: | 29/11/2023 | A(i) |
| Item: | 23/029 | |

DRAFT Minutes

Audit and Risk Committee Meeting

Date: 20th September 2023

Venue Department for Education, Sanctuary Buildings

Present: Sue Baldwin – Chair
Richard Smith – Member
Diane Melville – Member
Harry Buscali – Member
Micon Metcalfe – Member

Attending: Rachel de Souza – Children’s Commissioner
Andy Cottrell – Director of Finance and Resources
David de Souza – OCC Sponsorship Team, DfE
Chris Rising - Head of Internal Audit, Macintyre Hudson (dial in)
Ben Lazarus – Partner, EY
Elaine Manak – Engagement Director, NAO

Apologies: George Stylianides – Member
Paul Hewitt – Member
James Norton – Member

Committee Secretariat: Emma Rosie-Grice – Executive Assistant to the Children’s Commissioner

| Item No. | Summary of Discussion |
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| 23/017 | Welcome and Introductions |
| | <p>The Chair welcomed the members and attendees to the meeting.</p> <p>The Chair introduced BL and AC as new attendees.</p> <p>Apologies were noted for George Stylianides, Paul Hewitt and James Norton.</p> |

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| | <p>The Chair thanked the members of ARC who are stepping down for their dedication and support shown to the Children’s Commissioner:</p> <ul style="list-style-type: none"> • Richard Smith • James Norton • George Stylianides |
| 23/018 | Declarations of Interest and Declarations of Interest Forms |
| | No new interests declared. |
| 23/019 | Draft Minutes of 21 June 2023 & Matters Arising |
| | <p>The Minutes of the meeting held on 21 June 2023 were approved.</p> <p>Following the review of the action log, the updated style was agreed.</p> <p>Action: Action log to be updated to assign tasks from those who have left.</p> <p>Action: Diary invites to be sent for meeting on November 29th.</p> <p>It was noted that due to other commitments PH will be absent this meeting and the next ARC.</p> <p>It was noted in relation to action log items 22/046 and 23/003 that the output from the ARC Effectiveness survey may highlight further areas of interest that ARC member would like briefing on.</p> <p>Action: Action log item 23/006 – SB to feedback to ARC members following attendance at the Advisory Board meeting on the 29th September.</p> <p>Action: For next meeting note any other areas to be looked at following the ARC Effectiveness survey.</p> |

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| | <p>It was noted in relation to action log item 23/016 that Michael Sunderland from DfE will attend the November ARC meeting to discuss assurance in relation to DfE provision of shared services – including ICT, finance, and HR.</p> |
| 23/020 | <p>Children’s Commissioner’s Report</p> <p>RdS gave a verbal update on current updates effecting children.</p> <p>It was noted that Children’s Commissioner had been named on the Online Safety Bill, this will bring a new statutory duty.</p> <p>It was noted that extra work above the normal role of Commissioner is being costed the DfE are being asked for extra resourcing.</p> <p>RdS gave an update on The Big Ambition progress and plan going forward.</p> <p>It was noted that work could be done to assess impact and how this is being reported to ARC.</p> <p>It was noted that ‘lunch and learn’ sessions continued to be provided by staff members, and that ARC members are welcome to attend these.</p> <p>Action: ARC members to be notified of these sessions</p> |
| 23/021 | <p>Corporate Services Update</p> <p>AC noted the changes in the corporate services team.</p> <p>New team members are Andy Cottrell (Director of Finance and Resources) and Stacey Kirkham (HR Manager).</p> <p>AC is reviewing team structure and identifying vacant role responsibilities.</p> <p>Action: Structure/ organogram of office to be circulated to ARC members.</p> <p>AC noted the changes in organizational staff since April 2023.</p> |

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| | <p>It was noted that for maternity cover, two roles are being covered and one is on hold. It was noted that the Research team are assessing how to cover the vacant maternity cost.</p> |
| 23/022 | <p>August Management Accounts and Budget Update</p> |
| | <p>i) Management Accounts:</p> <p>AC noted the that current forecast result for the year is aligned with the budget set for the year.</p> <p>It was noted that the maternity cover had had a high financial cost. It was queried why this was high, and it was noted that Children’s Commissioner had an occupational maternity pay scheme.</p> <p>It was noted that property costs need to be finalised (waiting on GPA to provide), this is to be escalated through DfE sponsor team. There is a potential risk to the budget if this is increased, but in this instance we would seek additional budget from DfE.</p> <p>Action: SB to send formal escalation letter on property cost if there has been no response.</p> <p>AC noted that the management accounts pack had been produced manually as the ‘JET’ software reporting pack had become corrupted. The intention was to revert to using JET in future if this was an effective way of producing the information.</p> <p>Action: AC to liaise with DfE to determine if JET can be used for the new format accounts.</p> |
| 23/023 | <p>Risk Register</p> |

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| | <p>i) Counter Fraud Action Plan</p> <p>It was noted in line 1.0 the target strategy (Metric 2 – Staff who read the counter-fraud strategy) was too low at 50%. All staff should be aware of process.</p> <p>Action: Metric should be updated 100% of staff to have read policy.</p> <p>It was noted that when metrics are met, there should be a paper trail to demonstrate this.</p> <p>Action: Send internal note to ARC of the top three fraud risks.</p> <p>ii) Assurance Framework Q1 Review:</p> <p>It was noted there had been changes and updates since last review.</p> |
| 23/024 | Internal Audit CR |
| | <p>It was noted that the internal audit strategy was based on a review of the risk register and assurance framework.</p> <p>It was noted that the financial controls audit could be expanded to include payroll, as some other areas currently included were not relevant.</p> <p>It was agreed that the project management deep dive audit would add little additional value, given the business planning audit proposed and the project management internal audit last year.</p> <p>It was agreed that additional days could be spent on reviewing the assurance framework.</p> <p>Action: Key financial controls audit to include payroll as a priority area.</p> <p>Action: Project management deep dive to be removed from internal audit plan.</p> <p>Action: Assurance mapping to be completed and brought to ARC.</p> |

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| | <p>Action: Scheduling of internal audit report back to be updated following changes above.</p> |
| 23/025 | <p>External Audit</p> |
| | <p>Chair introduction of BL as new external auditor.</p> |
| 23/026 | <p>Audit and Risk Committee Effectiveness Survey</p> |
| | <p>The key findings from survey were noted. It was agreed that the Chair would review and identify key actions that could be collated into an action plan.</p> <p>It was agreed that the ARC committee meetings should be extended by 30 minutes.</p> <p>Action: ARC meetings to be scheduled to 30 minutes longer going forward.</p> <p>Action: Action plan to be created to address findings and brought to next ARC meeting.</p> |
| <p>Future Meeting Dates</p> <p>Wednesday 29th November 2023</p> <p>Wednesday 21st February 2024</p> <p>Wednesday 26th June 2024</p> <p>Wednesday 25th September 2024</p> <p>Wednesday 27th November 2024</p> | |