

Date:	20/06/24	A(i)
Item:	24/003	

Minutes

Audit and Risk Committee Meeting

Date:	21 st February, 2024
Venue	Department for Education, Sanctuary Buildings Room 1.03
Present:	<p>Sue Baldwin – Chair Micon Metcalfe – Member Sara Ace – Member Diana Melville – Member (Dial-in) Paul Hewitt – Member (Dial-in)</p>
Attending (dial in):	<p>Rachel de Souza – Children’s Commissioner Andy Cottrell – Director of Finance and Resources Juliette Cammaerts – Director of Policy, Planning and Delivery Ben Lazarus – Partner, EY Chris Rising - Head of Internal Audit, Macintyre Hudson Sebastian Groth - Engagement Director, NAO David Logue – DfE sponsor</p>
Apologies:	N/A
Committee Secretariat:	Hadia Kocierz – Finance manager

Item No.	Summary of Discussion
23/038	Welcome and Introductions
	<p>The Chair welcomed the members and attendees to the meeting.</p> <p>The Chair welcomed new Finance manager HK.</p>

23/039	Declarations of Interest and Declarations of Interest Forms
	No new interests declared.
23/040	Draft Minutes of 29 November 2023 & Matters Arising
	<p>The Minutes of the meeting held on 29 November 2023 were approved.</p> <p>It was noted that action log items 23/005 and 23/003 were being addressed in the meeting and related to the wider strategy.</p> <p>The 'NEW' item of 'Risk Management' was identified as the main outstanding area of work. Item 23/032 to be linked to the NEW item as Risk Management has two elements i) Risk and ii) Assurance.</p> <p>Action: AC to develop timeline for addressing strategic risk and assurance issues.</p> <p>Action: AC to present copies Letters of Assurance receive from DfE, as presented.</p> <p>The target date for action item 23/035 was set to 15th April.</p> <p>The following action log items were identified as being completed:</p> <ul style="list-style-type: none"> • 23/026 • 23/029 • 23/031 • 23/032 <p>The following action items were now complete and were to be taken off the action log:</p> <ul style="list-style-type: none"> • 22/046 • 23/019

23/041	Children's Commissioner's Report
	<p>RdS provided an update on 'The Big Ambition' (TBAM) launch event due to take place on the 25th March 2024 from 3PM to 5PM at House of Commons. An invite for the event will be sent out to ARC members as well. During the event, RdS will be hosting the Ambassadors and will be unveiling the findings from The Big Ambition online survey. She will also bring to light the feedback she received after engaging with 1 million children in England via various channels during her tenure.</p> <p>RdS had also brought back Patrick Alexander (Newham's Head of Education) who originally wrote 'The Big Ambition' to present the TBAM data.</p> <p>16 TBAM Ambassadors have met with the Advisory Board hosted by PH. They have also asked important questions from heads of tech companies (Google, Snapchat, X, Ticktock) that are impacting children's mental health and social wellbeing. They have cohosted and participated in the expert round tables held so far. They will be travelling with RdS and will be meeting with MPs and leaders from various walks of life to discuss issues that impact children. RdS updated the members that there were 10 more expert round tables to go, the feedback from which will be fed into policy papers.</p> <p>RdS has been invited by Sue Gray who is interested in hearing from children. RdS will be presenting information she has gathered from the children through different outlets, focusing on solutions and not just the problems.</p> <p>RdS updated the members that she is currently working on providing a clear message on the mobile phone ban in schools issue.</p>

	<p>With regards to 'Children missing education / School Attendance' RdS will be working with Manchester/Greater Manchester LA to model what accountability looks like which will be reviewed in September to see if the goal is achieved.</p> <p>RdS will be travelling to Australia during the last two weeks of April on invitation from Australian commissioner. She will be visiting indigenous schools and will be learning about new Labour government's impact.</p> <p>RdS also updated members that she will present the new business plan and the three-year strategy to the next ARC meeting. AC and JC are to work on this, if any support is required ARC members may offer their support.</p> <p>RdS suggested 'Lunch and Learn' sessions to share the feedback she has received from children and her work on policy papers from round tables.</p> <p>SB stated that she enjoyed the social media feeds from the Ambassadors.</p>
23/042	<p>Corporate Services Update</p>
	<p>i) HR Update</p> <p>AC updated that two new temporary staff members were recruited in February under service contracts to fill resource gaps.</p> <p>ii) Policies and Process Review</p> <p>The schedule of policy, procedures and processes were noted.</p> <p>AC informed that the HR policy is updated each month to tie back to DfE staff handbook.</p> <p>The members noted that the focus of the review for ARC should be on policies and these could be grouped by area to improve clarity.</p> <p>ii) Counter Fraud Strategy and Response Plan</p>

	<p>The counter fraud strategy and response plan noted.</p> <p>SB informed that when compared with standards we received a good outcome. It was suggested by SB to add a line in the agenda that no fraud / no near misses to report.</p> <p>iii) Fraud Risk Register</p> <p>Verbal update on the register was given.</p> <p>AC noted that Fraud training would be provided by the DfE fraud unit to staff.</p>
23/043	<p>Risk Register</p>
	<p>i) Risk Register</p> <p>The risk register was noted. RdS noted that potential relocation of the office would result in high operational and strategic risk as her role requires close proximity to Parliament and Whitehall and would impact on staff recruitment and retention.</p> <p>ARC members offered to make representation to DfE if required, based on the likely risks to strategic and operational delivery of OCC.</p> <p>ii) Assurance Framework Review Q3</p> <p>The assurance framework review was noted. It hadn't incorporated the findings from the Assurance internal audit.</p> <p>iii) DfE Update on Assurance</p> <p>It was noted that ARC would like this process to be more visible to them going forward so they can contribute if required.</p> <p>Action: Risks which are mapped as part of this process should be identified as part of the Assurance Framework.</p> <p>Action: AC to follow up on obtaining assurance in relation to ICT systems.</p>

23/044	Internal Audit
	<p>MHA Update</p> <p>CR updated that 3 out of 4 audits were complete with the remaining one being finalized shortly.</p> <p>i) Business planning</p> <p>The substantive assurance given in the report was noted.</p> <p>ii) Key Financial Controls</p> <p>The substantive assurance given in the report was noted.</p> <p>CR highlighted internal audit outcomes stating that the key financial policies and procedures were followed however, processes weren't always written down. No issues were found in payroll output reports and related HMRC payments.</p> <p>iii) Assurance – Advisory Report</p> <p>CR noted that the main finding was that the assurance framework should better align with the risk register. CR further noted that the areas of assurance were due a refresh having been static for over 5-years.</p> <p>ARC members queried if risk register risks needed to be strictly aligned with the Assurance Framework.</p> <p>It was agreed that AC would convene a session with MM and DM to discuss the assurance framework refresh.</p> <p>Action: AC to complete timeline for documentation of finance procedures to be complete by December.</p>

	<p>Action: AC to set up a meeting with MM and DM to further discuss the assurance framework refresh.</p>
23/045	<p>January Management Accounts and Budget Update</p> <p>AC updated on the January management accounts.</p> <p>The updated lease was highlighted to the board. It was noted that the accounting treatment of this was now being discussed with the external auditors and the DfE finance specialist. This had no cash or operational impact on the CCO.</p> <p>It was noted that CCO will spend to budget by year end with additional £29k for Dol's project</p> <p>Action: AC to change Ambassadors role from consultancy to secondment.</p> <p>ii) Budget</p> <p>It was noted there is a year-to-date underspend of £51k resulting from savings on property (£36k) and support services (£23k). This was offset by overspends on staffing £8k, travel £23k and timing differences.</p> <p>Year-to-date savings on Admin will be recycled during the remainder of the year.</p> <p>The forecast for the year is to meet the budget.</p>
23/046	<p>External Audit</p> <p>BL updated that they were currently ahead in terms of planning scope and strategy of Audit compared to last year.</p> <p>Action: BL to work with AC on reporting of new property license in annual accounts.</p> <p>Action: SG to engage with directors at NAO regarding impact of GPA delays on CCO.</p>

23/047	Any Other Business
	<p>Advisory Board Update</p> <p>PH provided an update on the advisory board stating that the relevant board is set up to advise the Commissioner and able leaders across children’s sector. It is there to ensures that the business plan for next year and the next three years strategy is aligned with the children’s voices from the TBAM.</p> <p>RdS appreciated the voice of the sector in supporting her work.</p>
<p>Future Meeting Dates</p> <p>Wednesday 26th June 2024</p> <p>Wednesday 25th September 2024</p> <p>Wednesday 27th November 2024</p>	