

Date:	16 November 2022	A(i)
Item:	22/035	

MINUTES
Audit and Risk Committee Meeting

Date: Wednesday, 21 September 2022

Venue: Department for Education - Sanctuary Buildings

Present: David Clarke- Chair
James Norton- Member
Micon Metcalfe- Member
Richard Smith- Member
George Stylianides- Member
Paul Hewitt- Member
Diana Melville- Member (dial-in)

Attending: Rachel de Souza- Children’s Commissioner
Janette Threapleton- Director of Corporate Services
Jenny Wilcocks- Head of Finance
Elaine Manak- Engagement Director, NAO
Ashleigh Thorius- Audit Manager, NAO
Hayley Clark- Associate Partner, EY
Simon Sheung Fung Luk- Assistant Manager, EY
Chris Rising- Head of Internal Audit, Macintyre Hudson (dial in)

Apologies: Sue Baldwin- Member
Harry Buscall- Member
Nasim Clark- Team Leader OCC Sponsorship Team, DfE

Board

Secretariat: Mubanga Mwelwa

Item No.	Summary of Discussion
22/022	Welcome and Introductions
	The Chair welcomed members and attendees to the meeting. Apologies were noted from Sue Baldwin (member), Harry Buscall (member) and Nasim Clark (Team Leader OCC Sponsorship Team, DfE)

22/023	Declaration of Interests
	No new interests were declared.
22/024	Draft Minutes of 22 June 2022, Summary of Actions and Matters Arising (Attachment A)
	<p>The Minutes of the meeting held on 22 June 2022 were approved.</p> <p>Action Log: All actions are now complete.</p> <p>Actions: none</p> <p>Matters Arising: none</p>
22/025	Children’s Commissioner’s Report (Attachment B)
	<p>The Commissioner’s Report:</p> <p>The Commissioner informed the Committee that it had been a busy period and highlighted the work undertaken on family, attendance and relationships and sex education (RSE).</p> <p>The Commissioner drew members attention to the following areas of her report:</p> <ul style="list-style-type: none"> • The publication of the <i>Family and its Protective Effect: Part 1 of the Independent Family Review</i> (September) and the data from the Metropolitan Police on strip searching of children under stop and search (August). Both of which received strong media coverage. • The publication of initial findings from analysis of attendance data from 3 Multi Academy Trusts (July). • The Commissioner has been providing a strong voice for children as the Online Safety Bill progresses through Parliament and will publish the outcomes of an on-line survey shortly. • The Commissioner appeared at the Justice Select Committee to give pre-legislative evidence on the Victims Bill. • The Department for Education has commissioned the Commissioner to understand children’s experience of Relationships and Sex education (RSE). <p>Help at Hand (HAH):</p> <p>The service has continued to provide advice and assistance to the most vulnerable children. Members enquired about the latest status of the recent review.</p>

	<p>The Commissioner reported that the review highlighted that HAH was providing a good and fit for purpose service, providing an adequate role of the Commissioner's statutory duty to support the most vulnerable children. Therefore, no significant changes would be implemented.</p> <p>The Commissioner's message of thanks to the Chair:</p> <p>The Commissioner made a special thank you to the Chair for his seven years of dedicated service and contribution to the Audit and Risk Committee. The Chair has provided invaluable support to the Commissioner and her team and will be greatly missed.</p> <p>Actions:</p> <p>HAH review to be shared with members - MM</p> <p>Project Grid presentation (November meeting) to include the mitigation of potential reputational risks associated with the HAH service – JC</p> <p>Gabbi Hinsliff's piece from the Guardian – Children thrive in a loving family, no matter how unconventional – to be shared with members - MM</p>
22/026	<p>External Audit: NAO/EY (Attachment C)</p> <p>i). OCC External Audit Completion Report 2021-22</p> <p>ii). OCC Value for Money Update (September)</p>
	<p>EY reported that their audit went well. There were very few changes, information was easy to read and was presented at a very high standard.</p> <p>EY and the NAO will be recommending to the Comptroller and Auditor General (C&AG) that he should certify the 2021-22 financial statements with an unqualified audit opinion.</p> <p>The Chair asked the NAO how many audits they had seen which had such a positive outcome. The response was that in their 25-year career this was only the second such audit, highlighting that it was a very clean report which had an exceptional outcome.</p> <p>The Chair highly commended the Children's Commissioner's team for a job well done.</p> <p>The NAO drew members attention to the VFM report on the Department for Education's (DfE) 'Evaluating innovation in children's social care' which is a positive development in funding new ways of working and evidence-based practise for children and families.</p> <p>Actions: none</p>

22/027	<p>Approval of Annual Report and Accounts 2021-22 (Attachment D)</p> <p>i). Annual Report and Accounts</p>
	<p>The Chair reported that the comments and feedback received from members on the ARA had been actioned.</p> <p>The Chair confirmed the following important passages of the ARA (Chapter 4) which were relevant for members to note;</p> <ul style="list-style-type: none"> - 4.3.10 were members happy with the ARC attendance as reported? Members agreed and were content. - 4.3.23 could the Head of Internal Audit confirm that his opinions stated in this section were correct? The Head of Internal Audit Opinion confirmed that his opinions as noted were correct. - 4.3.34 to 4.3.39 was the member who reviewed the 'risks' happy with them? The member was content with the risks as reported. - 4.4 was the member who reviewed the 'remuneration and staff report' happy with them? The member that reviewed the report was content. <p>The Chair noted that the ARA had produced a good result and congratulated the team and all those involved in preparing it.</p> <p>The Chair confirmed that ARC members were happy with the ARA and could therefore recommend the Children's Commissioner sign off the ARA.</p> <p>Actions: none</p>
22/028	<p>Chair's Annual Report (Attachment E)</p> <p>i). Chair's Annual Report (draft)</p>
	<p>The Chair's annual report was his formal statement to the Children's Commissioner and provided a summary of how the Audit and Risk committee discharged its responsibilities in 2021-22.</p> <p>The Chair reiterated his comments from the report recommending to the Department for Education and Treasury, when considering budget proposals from the Children's Commissioner's, considered the impact of work that the Children's Commissioner brings and the value for money provided. Members agreed.</p>

	<p>Actions: none</p>
22/029	<p>Risk Management & Assurance Framework Q1 Review (Attachment F)</p> <p>i). Risk Matrix and Risk Register (August 2022)</p> <p>ii). Assurance Framework Q1 (Apr- Jun 2022)</p>
	<p>Members were advised that there had been no changes to risk profiles since the Committee's last review in June 2022.</p> <p>It was suggested that the specific risk on Covid could be retired, and it was proposed that this be included in the wider risk on providing a safe and healthy working environment.</p> <p>Members confirmed that the risk register provided an accurate reflection of the risk profile of the organisation. It was suggested that the organisation consider a refresh of the register and the Chair offered the expertise of members to support the approach and review.</p> <p>Actions:</p> <p>Risk 11 to be merged with Risk 10 - JT</p>
22/030	<p>Internal Audit, Audit Assignment Update (Attachment G)</p> <p>i). Internal Audit Progress Report</p> <p>ii). Internal Audit Recommendations Log 2022-23</p>
	<p>The Internal Audit Progress report sets out the timeframes for the delivery of the 2022/23 plan and performance against the performance indicators for 2021/22.</p> <p>As requested at the previous ARC meeting the Head of Internal Audit and CCo had reviewed the proposed coverage for the Governance audit in line with the risks detailed in the CCo risk register. The audit has been scoped with fieldwork taking place w/c 17th October 2022.</p> <p>The work on the Safeguarding audit has been completed and the draft report will be issued shortly.</p> <p>Actions: none</p>

22/031	Budget & Management Accounts Update (Attachment H) i). Management Accounts (August 2022)
	<p>The Head of Finance confirmed that the residual GIA settlement has now been confirmed by DfE and this has resulted in a significant improvement to the admin position.</p> <p>The Chair noted that considering that audit fees had gone up these fees needed to be contained to help keep the pressure on costs down. The NAO took note and confirmed that the audit fees were charged at cost and there were no profit elements involved.</p> <p>Members noted that the spend on Internal Audit was low and that the Head of Internal Audit was good value for money.</p> <p>Actions: None</p>
22/032	Any Other Business (Attachment I) i). Policies and Procedures
	<p>AOB provided for information.</p> <p>Policies and Procedures: Sets out the latest reviews and updates to the organisation's policies and procedures.</p> <p>Reviews were light touch and make sure the policies were up to date.</p> <p>Actions: none</p>
<p>Future meeting dates:</p> <ol style="list-style-type: none"> 1. Wednesday 16 November 2022 2. Wednesday 08 February 2023 3. Wednesday 17 May 2023 4. Wednesday 21 June 2023 Wednesday 21 June 2023 – Remuneration Committee 5. Wednesday 20 September 2022 	