

Date:	21/02/2024	A(i)
Item:	23/040	

Minutes

Audit and Risk Committee Meeting

Date:	29 th November 2023
Venue	Department for Education, Sanctuary Buildings
Present:	Sue Baldwin – Chair Diane Melville – Member Micon Metcalfe – Member Sara Ace – Member
Attending:	Rachel de Souza – Children’s Commissioner Andy Cottrell – Director of Finance and Resources Juliette Cammaerts – Director of Policy, Planning and Delivery Chris Rising - Head of Internal Audit, Macintyre Hudson (dial in) Ben Lazarus – Partner, EY Ian Coates, Group Chief Internal Auditor, GIAA Michael Sunderland, Head of Operational Finance, DfE Sebastian Groth - Engagement Director, NAO David Logue – DfE sponsor
Apologies:	Paul Hewitt – Member
Committee Secretariat:	Emma Rosie-Grice – Executive Assistant to the Children’s Commissioner

Item No.	Summary of Discussion
23/027	Welcome and Introductions
	The Chair welcomed the members and attendees to the meeting. The Chair introduced SA as a new member and SG as a new attendee.

	<p>Apologies were noted for Paul Hewitt.</p> <p>The Chair thanked Elaine Manak from NAO for their time on ARC.</p>
23/028	Declarations of Interest and Declarations of Interest Forms
	No new interests declared.
23/029	Draft Minutes of 20 September 2023 & Matters Arising
	<p>The Minutes of the meeting held on 20 September 2023 were approved.</p> <p>Action: Any issues with the dates for meetings in 2024 please let OCC team know.</p> <p>It was noted that action log item 23/005 was being addressed in the meeting.</p> <p>In relation to Action log item 23/006 and 23/019 – SB to feedback to ARC members following her attendance at the Advisory Board meeting on the 29th September - SB confirmed the discussion was child focused and the strategy discussed was followed up in the strategy paper produced. It was noted that RdS keeps decision making power in relation to the Advisory Board.</p> <p>Action: Action log item 22/038 to be closed off, the matrix was complete for staff.</p> <p>The following action log items were identified as being closed off:</p> <ul style="list-style-type: none"> • 23/016 • 23/019.1 and 23/019.2 • 23/022
23/030	Children’s Commissioner’s Report
	<p>RdS gave a verbal update on current updates effecting children.</p> <p>It was noted that this included a recent publication of Home Office Data within the Times Newspaper.</p>

	<p>The board were updated on TBAM. There have been over 200,000 responses. It was noted that the closing date for the survey will be 15th January 2024.</p> <p>It was noted that the Ambassadors have been appointed.</p> <p>The Strategy Update paper was presented to the board. It was noted that this is a reflective document which will be used to inform the next three-year strategy.</p> <p>It was noted the three-year strategy and one year business plan are to be developed over January – March 2024. AC and JC are to work on this, if any support is required ARC members may offer their support.</p> <p>A new staffing structure will be developed as part of this process. SA offered her support in this area.</p> <p>SB noted the board’s thanks to staff members leaving OCC:</p> <ul style="list-style-type: none"> • Ellie Lyons • Emily Harbottle • Kathryn Ives • Hannah Cox <p>JC verbally highlighted the key points from the Help at Hand Annual Report. It was noted the work of HaH is used to inform areas of work for CCO, this allows a more proactive approach.</p> <p>ARC thanked Beatrice and her team for their ongoing work.</p>
23/031	<p>Corporate Services Update</p>
	<p>SB noted that the report was clear and full.</p> <p>It was noted that KI is leaving. A new finance manager role is being recruited to, using the SEO accountant pay band. This is being used due to market factors.</p>

	<p>ii) Policies and Process Review</p> <p>The schedule of policy, procedures and processes were noted.</p> <p>Reviews past their review date were highlighted, and these were now in progress.</p> <p>ii) Counter Fraud Strategy and Response Plan</p> <p>The counter fraud strategy and response plan was noted.</p> <p>It was noted that all fraud should be reported to the police.</p> <p>It was noted that the decision to prosecute offenders was not within the OCC remit and 10.2 should be amended.</p> <p>It was noted that all cases, including near misses, must be reported to ARC.</p> <p>Action: AC to update the policy in terms of reporting process to Action Fraud, reporting to ARC and the decision to prosecute offenders.</p> <p>Action: The policy to be reviewed by a government expert in the field. AC to arrange.</p> <p>iii) Fraud Risk Register</p> <p>Verbal update on register was given with main risks highlighted.</p> <p>Action: AC to provide training on the fraud policy to staff</p>
23/032	Risk Register
	<p>i) Risk Register</p> <p>The risk register was noted. AC noted the new risk relating to the potential relocation of the office.</p> <p>ii) Assurance Framework Review Q2</p> <p>The assurance framework review was noted.</p> <p>iii) DfE Update on Assurance</p>

	<p>MS gave a verbal outline on the assurance process which included 2nd line assurance across finance, commercial and HR controls, and 3rd line assurance provided by the GIAA’s annual internal audit programme. MS noted that a Letter of Assurance was sent annually to the Accounting Officer (RdS).</p> <p>It was noted that ARC would like this process to be more visible to them going forward.</p> <p>It was noted that the SLA for finance is currently being agreed.</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 send Letter of Assurance from MS to ARC Members so that mapping can be done to assess any duplication or gaps.</p> <p>Action: AC to follow up on obtaining assurance in relation to ICT systems</p> <p>Action: ARC Members to consider this process and bring back any questions to MS to assist with planning for the 24/25 year.</p>
23/033	Internal Audit
	<p>i) GIAA Update</p> <p>A verbal update was given by IC on GIAA processes. IC noted the Government Finance resources which were available to ARC members.</p> <p>Action: IC will share GIAA insights with ARC.</p> <p>ii) MHA Update</p> <p>It was noted that the updates from the previous ARC meeting have been put into plan.</p> <p>A progress update on the Business planning audit was given. JC noted how positive this experience has been.</p>

23/034	October Management Accounts and Budget Update
	<p>AC updated on the October management accounts.</p> <p>The updated lease was highlighted to the board. This was significantly shorter length than anticipated and there was a clause which suggested the CCO did not necessarily have a 'right-of-use' asset.</p> <p>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 the lease end date of June 2024 posed a potential future risk.</p> <p>AC updated the board on the recent communication from Government around ALB's moving from central London property.</p> <p>Action: AC to keep ARC up to date on this process.</p> <p>Action: AC to develop contingency plan if relocation materializes.</p> <p>Action: DL to follow up on timeline for decision-making.</p> <p>ii) Budget</p> <p>It was noted there is a year-to-date underspend of £46k resulting from property (£65k) though this was in part a timing difference (£40k). This was offset by overspends on staffing £17k resulting from maternity cover.</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>
23/035	External Audit
	BL updated on the Audit planning report.

	<p>Actions for ARC on p2 of the audit planning report were agreed, no additional areas of concern were identified.</p> <p>Action: SB and AC to review actions and report back to auditors any concerns.</p> <p>It was noted that the audit timeline is currently on track.</p> <p>There was discussion around the increased cost of the audit (increase of 22% on previous year). BL noted that hours would be tracked to determine if there was any scope for reviewing resourcing.</p> <p>Action: EY to create a detailed plan on how hours are used.</p>
23/036	Project Management
	<p>JC provided an update on how the playbook is being used within CCO was given.</p> <p>It was noted that the CCO team are using this throughout projects to increase the standard of output.</p>
23/037	Any Other Business
	<p>i) Audit and Risk Committee Effectiveness Survey Update</p> <p>SB gave a verbal update on the survey findings.</p> <p>Action: SB is to type up findings and share with board.</p> <p>Action: AC to review ToR of ARC and compare to similar govt. ALBs.</p>
<p>Future Meeting Dates</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>	