



Audit and Risk Committee Meeting Minutes

IPC ARC Meeting No. 28

Friday 16 September 2016, 10am to 11am

1. Attendance

<u>Members:</u>	Mr Paul Crombie (Chair) (PC), Mr Malcolm Clinch (MC)
<u>In attendance:</u>	Ms Elizabeth Tydd (ET), Ms Roxane Marcelle-Shaw (RMS) (Chief Audit Executive), Mr David Marcus (DM), Ms Anwen Rowe (AR), Mr Robert Hayek (Audit Office), Mr David Daniels (Audit Office), Mr Harry Lan (Department of Justice), Mr Ashley Hawkins (Department of Justice)
<u>Apologies:</u>	Ms Lyn Baker (Chair), Ms Samara Dobbins, Pamela Robertson-Gregg (O'Connor Marsden)
<u>Minute Secretary:</u>	Ms Anwen Rowe (AR)

2. Declarations of interest

No additional declarations of interest were made.

The meeting **noted** this advice.

3. 2015-16 Audited Financial Statements

a) Financial Statements

The Committee discussed the IPC 2015-16 audited Financial Statements.

The Committee discussed an addition to the wording in respect of the office accommodation leasing in note 15, Commitments (page 15) regarding the signing of the occupancy agreement and was agreed by Audit Office representatives.

The Committee **noted** the audited Financial Statements and **recommended** they be signed by the CEO/Information Commissioner.

Action item 1: Information Commissioner/CEO to sign the endorsed Financial Statements for 2015/2016.

b) Draft Management Representation Letter

The Committee reviewed the draft Management Representation Letter to be signed by the CEO/Information Commissioner and is of the opinion that the assertions made in the Letter can be fully supported.

The Committee **endorsed** the draft Management Representation letter for CEO signature.

Action item 2: Information Commissioner/CEO to sign the draft Management Representation letter.

c) Client Service Report

The Committee discussed the Client Service Report and **noted** in particular that the Auditor's independent Auditor's Report is likely to be unmodified, and that no issues of concern were raised in the Report. The Committee also **noted** that the concerns regarding quality of financial information highlighted in the Auditor's Report for the prior financial year have been fully addressed by Management in respect of the 2015/16 Financial Statements.

4. Certification over Financial Controls

The Committee reviewed the IPC's compliance with TPP 14-05 *Certifying the Effectiveness of Internal Controls over Financial Information* and **noted** the supporting documentation.

The Committee **noted** the Certification by the IPC Director Business Improvement to the CEO/Information Commissioner, and **noted** the exception in respect of Privacy Functions since 28 January 2016 when the Privacy Commissioner was relocated and other arrangements including financial transactions and asset management were put in place.

The Committee also **noted** the Internal Audit and Risk Management Attestation Statement signed by the CEO/Information Commissioner on 13 September 2016.

The Committee concluded the review of the 2015/16 Financial Statements.

Other business

The Committee expressed appreciation for the excellent work undertaken on the Financial Statements and supporting documentation by Harry Lan and Ashley Hawkins supported by Gary Cochrane and IPC staff.

ET **noted** the efficient operation and coordination from all in the preparation of the Financial Statements.

The Committee discussed financial reporting and **noted** that this needs to be addressed, particularly around management reporting and tracking expenditure against budget. AH informed members that management reporting from the Department of Justice is standardised across the Department. HL and DM agreed to meet to discuss options for improving reporting.

Action item 3: DoJ to address the identified gaps in management reporting as a matter of urgency and respond to the IPC.

Meeting closed at 10.25am