

Committee on Climate Change - Audit Committee Meeting
25th June 2009 - Manning House

Attending:

Committee Members:	Julia King (Chair)
	Sam Fankhauser
	Robert May
National Audit Office:	Maggie McGhee
	Simon Irwin
CCC Accounting Officer:	David Kennedy
DECC Sponsorship Team:	Donald Sproson
CCC Secretariat:	Swati Khare-Zodgekar
	Rachel Hall

Key Points and Actions

Julia King was elected as Chair of the Audit Committee.

1. Terms of Reference

It was agreed that the terms of reference, circulated in advance of the meeting, should refer to internal audits compliance with HM-Treasury Government Internal Audit Standards (GIAS).

The Committee raised the need for a business continuity plan.

Further, the Committee asked if minutes would be published. The Secretariat confirmed that minutes would be placed on our website.

ACTION: The Secretariat to begin process of developing a CCC business continuity plan.

2. Audit Strategy

The NAO outlined the process for the audit and presented its audit strategy to the Committee. For this first year, the NAO found that the control environment was not sufficiently mature and therefore the audit was predominantly transactional based.

The NAO explained that the 2009-10 audit would be similar, but with more emphasis on the controls framework where sufficient assurance could be obtained that this was working effectively.

The NAO discussed the risks contained within the audit strategy. The Accounting Officer confirmed that the sponsorship team was working closely with the CCC corporate team to support the set up. One of the risks identified was the use of Defra Shared Service Directorate (SSD) for transactional processing, the Committee asked for additional information from customers who had received a good service from SSD to undertake a lessons learnt exercise.

ACTION: NAO to supply customer contact details to the Secretariat

3. Annual Report and Accounts

The NAO asked the committee to consider who the report's audience was, and therefore how best to use the Annual Report and Accounts as an opportunity to highlight the CCC's achievements. The audit committee considered that this was a discussion that the wider Committee should be engaged in.

ACTION: To be discussed at next committee meeting.

SF asked for clarification on the way the committee member's fees were displayed.

SI and SKZ confirmed the disclosures were in the process of being updated.

The committee discussed whether the key messages should be expanded to address concerns about global take up. It was agreed that the annual report should link back to the key messages in the Dec 08 report, and any new messages should come from the next CCC analytical report in the Autumn.

The Chair asked that a risk management framework work was put in place, which should be the focus of the next meeting.

ACTION: The CCC Secretariat to establish risk management process and report on progress in next meeting.

The Accounting Officer suggested the focus for the next meeting should be governance, risk and MI reports.

ACTION: Further information on governance arrangements to be supplied by SKZ and RH in next meeting.

David Kennedy was authorised to review and sign the accounts as the Accounting Officer, on behalf of the committee.

The CCC Secretariat confirmed that quarterly finance reports would be a part of the main CCC committee meetings going forward.

4. AOB

Next meeting date to be confirmed for September.

