

**GOVERNING BODY OF GODALMING COLLEGE**

**Minutes of the Audit Committee  
Virtual Meeting  
Monday, 8<sup>th</sup> March 2021 at 6.15pm**

Present:

Hamish Cameron Blackie (HCB)	Geoff Howes, Chair (GH)	Shirley Price (SP)
Anne Wakefield	Helen Warren (HW)	

In attendance:

Sarah Baudains, Finance Director (SB)	Sharon Harmon, Clerk (SH)
Kate Hart, External Consultant (KH)	Emma Young, Principal (ELY)
Scott McCready, Wylie & Bisset (SM)	Graham Gillespie, Wylie & Bisset (GG)

		<b>Action</b>
<b>1</b>	<b>Apologies for Absence</b>	
	There were no apologies for absence.	
<b>2</b>	<b>Declarations of Interest</b>	
	There were no declarations of interest for any items on the agenda.	
<b>3</b>	<b>Minutes of the meeting held on Monday, 23<sup>rd</sup> November 2020</b>	
	The minutes of the last meeting held on Monday, 23 <sup>rd</sup> November 2020 were approved by the Committee as an accurate record.	
<b>4</b>	<b>Matters Arising</b>	
	<u>Item 11</u> - SB confirmed that the proposed updates to the College's Data Protection Policy relating to CCTV had been shared with the Audit Committee. The Audit Committee had subsequently agreed that the length of time that CCTV images should be stored would increase from 7 days to 30 days. This length of time had been decided upon the recommendation of the police. This decision has been implemented and images are now stored for 30 days and this has been working well.	
<b>5</b>	<b>Internal Audit</b>	
	<p><u>Financial Controls</u></p> <p>The Committee received the Financial Controls audit report from the internal auditors, Wylie &amp; Bisset. GG provided the Committee with an overview of the key points set out in the report. GG highlighted 2 recommendations to improve control procedures in place at the College relating to financial policies and procedures and bank reconciliations. GG reported that overall the audit was able to provide a substantial level of assurance as to the financial controls in place at the College and recorded several areas of good practice.</p> <p>The Committee noted that both the recommendations from the report had already been addressed by the College.</p> <p>The Committee were reassured by the findings of the audit and thanked Wylie &amp; Bisset for their report.</p>	

	<p><b>Safeguarding</b></p> <p>The Committee received the Safeguarding audit report from the internal auditors, Wylie &amp; Bisset. GG provided the Committee with an overview of the scope of the review carried out and the key points set out in the report. GG reported that overall the audit was able to provide a strong level of assurance on Safeguarding. GG particularly highlighted, as set out in the report, that the audit found that the College keeps up to date with legal requirements and ensure that policies and procedures are revised accordingly. There are clear responsibilities and accountabilities for safeguarding arrangements at a senior level. The College Single Central Record is up to date. The College has provided an effective safeguarding service during the period of the Covid-19 pandemic. Policies and procedures are compliant with Department of Education rules and UK legislation, and the College can demonstrate that they are taking all necessary steps to protect learners. There are several areas of good practice to note as set out within the report. GG further reported that due to the robust nature of provision, the audit has raised no high or medium grade recommendations.</p> <p>The Committee were reassured by the findings of the audit and thanked Wylie &amp; Bisset for their report. The Committee were further reassured by the benchmarking data.</p> <p>The Committee asked what the review cycle was on any recommendations set out in the reports. GG confirmed that there would be a follow up audit of both areas particularly looking at the recommendations and whether these had been addressed by the College. The follow up review will usual be conducted within 6-12 months of the initial audit and will report back to the Audit Committee.</p> <p>The Committee asked which areas of the College are next on the Audit Plan. GG confirmed that Student Records and Procurement are currently under review. GG advised that the reports from these areas along with the annual internal audit report and the audit plan for the next year will be received by the Audit Committee at the meeting on Thursday, 24<sup>th</sup> June 2021.</p>	
<b>6</b>	<b>Financial Regulations and Procedures</b>	
	<p>The Committee reviewed the College’s Financial Regulations and Procedures. The Committee noted there had been a complete redraft of the document. SB provided the Committee with an overview of how and why the document had been redrafted. The Committee noted that the document has been reviewed and approved by the Finance and Estates Committee.</p> <p>Following discussion the Committee agreed the following actions.</p> <p><u>Action:</u> SB - to provide a top sheet to the Full Board meeting on 29<sup>th</sup> March to explain how and why the document had been redrafted.</p> <p><u>Action:</u> SB - Under Section 2 make the process for reporting a serious breach to the Audit Committee clearer.</p> <p><u>Action:</u> SH – to ensure the Audit Committee Terms of Reference include up to date and correct direction on how to deal with reported breaches.</p> <p><u>Action:</u> SH – provide directions to Trustees on how they can access all of the policies and procedures for which they have oversight.</p> <p><u>Action:</u> SB - to consider direction on bribery and ensure this is cover in the College Fraud Policy.</p>	

	<p>The Committee had no further queries on the Financial Regulations and Procedures.</p> <p><b>The Committee approved the Financial Regulations and Procedures for recommendation to the Full Board for approval pending agreed update.</b></p>	
<b>7</b>	<b>Risk Register</b>	
	<p>The Committee reviewed the updates to the Risk Register for spring term.</p> <p>ELY noted that going forward the register would be updated to include the financial implication attached to each risk.</p> <p>The Committee discussed at length the risks associated to the COVID pandemic. The Committee discussed the introduction of COVID testing at College, teacher assessed grades, the ongoing risks and the knock on effect of the pandemic going forward.</p> <p><b>Action:</b> ELY to update the net grading of Risk 12 to 2x3 as agreed.</p> <p>The Committee agreed to canvass the Board to see if they would like the Audit Committee to carry out a detailed examination of one particular area of risk.</p> <p><b>The Committee approved the Risk Register for recommendation to the Full Board for approval pending the agreed update.</b></p>	<b>ELY</b>
<b>8</b>	<b>Whistleblowing</b>	
	There have been no reports received.	
<b>9</b>	<b>AOB</b>	
	None.	
<b>10</b>	<b>Date of the next meeting</b>	
	Thursday, 24 <sup>th</sup> June 2021	

The meeting closed at 7.15pm.

Signed ..... Date.....