

GOVERNING BODY OF GODALMING COLLEGE
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**Minutes of the Audit Committee
Virtual Meeting
Monday, 24th June 2021 at 5.00pm**

Present:

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

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)	Joe Yeadon, Head of IT, JXY (for items 3&4)

		Action
1	Apologies for Absence	
	There were no apologies for absence.	
2	Declarations of Interest	
	There were no declarations of interest for any items on the agenda.	
3	Data Protection Policy	
	<p>The Committee reviewed the Data Protection Policy. JXY provided the Committee with a detailed explanation of the updates to the policy.</p> <p>The Committee asked for a definition of the term 'Vital Interests'. JXY explained the term to the Committee. The Committee asked that the term 'Vital Interest' be written in proper case throughout the policy.</p> <p>Action: JXY to update policy to ensure 'vital Interests' is written in proper case throughout the policy.</p> <p>At the request of the Committee JXY explained the process for confirming parent consent in relation to the section of the policy discussing privacy notice for Parents/Carers.</p> <p>The Committee has no further questions on the policy.</p> <p>The Committee approved the Data Protection Policy for recommendation to the Full Board for approval pending agreed amendment.</p>	JXY
4	Cyber Security	
	JXY provided the Committee with a detailed overview of the measures the College has in place in relation to Cyber Security including the College's backup system and restoration plan. ELY explained to the Committee the requirements on the College in relation to Cyber Security. ELY further reported that educational institutions are increasingly the target of cyber attacks. The Principal confirmed that the College does have adequate cyber security insurance in place.	

	<p>The Committee asked what level of training is provided to staff in relation to Cyber Security. JXY Confirmed that staff receive regular training on data protection and cyber security. In addition staff are regularly reminded about vigilance in relation to electronic communication.</p> <p>The Committee asked how the College kept abreast of threats and issues and how they could be reassured the measures in place are robust. JXY explained that the College was a member of JISC and received regular updates and briefings. In addition the College consults Cyber Security experts and engages in penetration testing.</p> <p>The Committee had no further questions and thanked JXY for his time.</p> <p>JXY left the meeting.</p>	
5	Minutes of the meeting held on Monday, 8th March 2021	
	The minutes of the last meeting held on Monday, 8th March 2021 were approved by the Committee as an accurate record.	
6	Matters Arising	
	<p><u>Item 6</u> – The Committee noted that all actions in relation to the College’s Financial Regulations and Procedures had been completed and the document had subsequently been approved by the Full Board.</p> <p><u>Item 7</u> – The Committee noted the requested update to the College Risk Register had been made.</p>	
7	Internal Audit	
	<p><u>Procurement Audit Report</u> The Committee received the Procurement audit report from the internal auditors, Wylie & Bisset. SM provided the Committee with an overview of the key points set out in the report. SM highlighted several areas of good practice set out in the report. SM noted there were 3 low grade recommendations for improvement set out in the report. SM reported that overall the audit was able to provide a strong level of assurance over the procurement arrangements in place at the College.</p> <p>The Committee noted that the recommendations from the report are already been addressed by the College.</p> <p>The Committee were reassured by the findings of the audit and thanked Wylie & Bisset for their report.</p> <p><u>Student Records Audit Report</u> The Committee received the Student Records audit report from the internal auditors, Wylie & Bisset. SM 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 Student Records. SM particularly highlighted, as set out in the report, that the College is using robust systems of control to ensure that they comply with the ILR specification for 2020/21 and that data submitted in the ILR return is complete and accurate. The audit found no major weaknesses and noted several areas of good practice.</p> <p>The Committee were reassured by the findings of the audit and thanked Wylie & Bisset for their report.</p>	

	<p><u>20/21 Annual report</u></p> <p>The Committee received the Internal Audit 2020/21 Annual Report from the internal auditors, Wylie & Bisset. SM provided the Committee with an overview of the scope of the work carried out over the year and the key points set out in the report. SM reported that the overall finding of the report was that the College did have adequate and effective control and governance processes to manage its achievement of the College’s objectives. SM further highlighted that the College has an overall lower number of recommendations in comparison with the colleges it has been benchmarked against.</p> <p>The Committee were reassured by the findings of the Annual Internal Audit Report and thanked Wylie & Bisset for their work.</p> <p><u>21/22 Proposed Plan</u></p> <p>The Committee received and reviewed the Internal Audit Plan 2021/22 from the internal auditors, Wylie & Bisset. SM provided the Committee with an overview of the proposed schedule of works and highlighted areas for review. The committee noted the proposed audit areas are Human Resources, Budgetary and Financial Reporting, and Fraud Theft and Bribery. The schedule of work also covers a follow up review on prior year recommendations. SB provided the Committee with a detailed explanation of why these particular areas had been selected.</p> <p>The Committee agreed the scope of work and proposed audit areas were appropriate.</p> <p>The Committee approved the Internal Audit Plan 2021/22.</p>	
8	External Audit	
	<p><u>20/21 Audit Plan</u></p> <p>The Committee reviewed the RSM Audit Plan for the academic year ending 31st August 2021. The Committee considered the proposed scope of work and fees. SB confirmed the proposed fees were in line with the sector. SB confirmed the contract would be retendered in the next academic year.</p> <p><u>RSM Emerging Issues Report</u></p> <p>The Committee reviewed the RSM Academies Emerging Issues report. The Committee noted there were no issues of concern within the report.</p> <p>The Committee approved the RSM Audit Plan for 2020/21 year end for recommendation to the Full Board for approval.</p>	
9	Fraud Policy and Response Plan	
	<p>The Committee reviewed the College’s Fraud Policy and Response Plan. The Committee noted there had been a complete rewriting of the previous Anti-Fraud Policy document. SB explained that the Fraud Policy sets out how the College defines fraud, and provides examples. The Response Plan provides detailed guidance on the steps to be taken should a suspected fraud come to light.</p> <p>Following discussion the Committee agreed the following updates to the policy:</p> <ul style="list-style-type: none"> – Under guidance on conflict of interest define ‘personal interest’ and direct reader to Clerk to the Trustees for further clarification. – Under direction on appointing an assessor make it clear the appointment will be based on specific skill set. <p><u>Action:</u> SB to make agreed updates to the Fraud Policy and Response Plan.</p>	SB

	<p>The Committee had no further queries on the Fraud Policy and Response Plan.</p> <p>The Committee approved the Fraud Policy and Response Plan for recommendation to the Full Board for approval pending agreed updates.</p>	
10	Risk Register	
	<p>The Committee reviewed the updates to the Risk Register for summer term. ELY provided the Committee with the rationale in relation to the introduction of an impact index table.</p> <p>The Committee agreed the Impacts Table was a good idea. Following discussion the Committee agree the following updates to the Risk Register:</p> <ul style="list-style-type: none"> – The range of financial impact on the impact table should be adjusted to low = < 20k, medium = 20k – 100k and high = > 100k. – Remove unknown impact grading. <p>The Committee discussed the ongoing risks associated to the COVID pandemic.</p> <p>Action: ELY to update the Risk Register as agreed.</p> <p>The Committee approved the Risk Register for recommendation to the Full Board for approval pending the agreed updates.</p>	ELY
11	Whistleblowing	
	There have been no reports received.	
12	AOB	
	None.	
13	Date of the next meeting	
	To be confirmed.	

The meeting closed at 6.30pm.

Signed Date.....