

**GOVERNING BODY OF GODALMING COLLEGE**

**Minutes of the Audit Committee  
Monday, 26<sup>th</sup> June 2023 at 4.30pm**

Present:

Geoff Howes, Chair (GH)	Lee Henderson (LH)	Julie Wagerfield (JW)
Kate Hart ((KH) Associate)	Helen Warren (HW)	

In attendance:

Sarah Baudains, Assistant Principal (SB)	Ken Kehoe, Clerk (KK)
Emma Young, Accounting Officer/Principal (ELY)	Graham Gillespie, Wylie Bissett
Joe Yeadon, Director of IT (JY) (Items 1 – 9)	

		Action
<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.	
<b>3.</b>	<b>Data Protection Policy</b>	
	JY introduced the draft Data Protection Policy, noting that it was largely unchanged. It had been reviewed as part of a data protection audit and been found to be suitable for purpose. The two changes to the document covered the use of CCTV for Health and Safety reasons, such as monitoring evacuations during incidents, and broadening the reference to the SeLF system to College online systems.  The Committee approved the policy for ratification by the Board of Trustees.	
<b>4.</b>	<b>Minutes of the meeting held on Monday, 13<sup>th</sup> March 2023</b>	
	The Minutes of the meeting held on 13 <sup>th</sup> March were approved as accurate records of the meetings.	
<b>5.</b>	<b>Matters Arising</b>	
	There were two matters arising: <ul style="list-style-type: none"> <li>• GH had drafted the intended outcome and measurement method for the Committee’s 2022/23 SAR objective;</li> <li>• HW volunteered to take on the role of Vice-Chair. The Committee agreed to her appointment.</li> </ul>	
<b>6.</b>	<b>Internal Audit Reports</b>	

	<p><u>Catering Audit</u></p> <p>GG introduced the Internal Audit Report on Catering, noting that the audit had provided a Strong level of assurance. There were only two low level recommendations.</p> <p>Trustees welcomed the Strong Assurance judgement, noted that there was nothing in the Report to affect the Risk register scores and commended the Catering and Finance Managers for their work.</p> <p><u>Follow-Up Report</u></p> <p>GG introduced the Follow-Up Report, noting that all 5 recommendations from previous Internal Audit Reports had either been closed off or superseded.</p> <p>Trustees questioned whether it was a management decision that a recommendation had been superseded. GG said that it was but that he agreed with the decisions made.</p> <p>The Committee welcomed the Report.</p> <p><u>Annual Report</u></p> <p>GG introduced the Annual report, noting that this report would be submitted to the ESFA. The overall judgement was that the College did have sufficient risk management, control and governance arrangements in place to meet its objectives and secure value for money. There were fewer recommendations than for similar organisations, and each of the Key Performance Indicators had been met.</p> <p>Trustees questioned whether the ESFA might be concerned that the report was too good; GG assured the Committee that the ESFA would be happy with this type of Report.</p> <p>The Committee welcomed the commendable Report.</p> <p><u>Internal Audit Plan</u></p> <p>GG introduced the proposed Internal Audit Plan for 2023/24, covering risk management, cyber-security, Health and Safety, and prior year follow-up. Trustees debated whether staff wellbeing and disaster management should be covered in the work programme.</p> <p>The Committee approved the Plan. The Committee also agreed that disaster management should be added to the work programme after the cyber-security and health and safety audits.</p>	<p><b>SB/GG</b></p>
<p><b>7.</b></p>	<p><b>2022/23 External Audit Plan</b></p>	
	<p>SB briefed the Committee on Buzzacott’s External Audit Plan for 2022/23. She advised that following the ESFA’s Accounts Direction the Annual Report would have to include a section on the College’s estate and how the College manages it. Specific areas that the external auditors would be looking at included the reserves policy, going concern assumptions over the medium-term, capital projects and fund accounting. The latter two were specific to the College reflecting the works programme and the recommendation from last year’s audit respectively. The auditors would also be looking at whether income was being recorded in the correct year.</p>	

	<p>The fees were rising by 8.8%, reflecting inflation and additional compliance work. This was reasonable.</p> <p>The Committee approved the External Audit Plan.</p>	
<b>8.</b>	<b>Disaster Management Strategy</b>	
	<p>ELY introduced the draft Disaster Management Strategy, noting that it replaced several previous documents such as the major incident plan, the snow and cyber incident plans. The purpose was to have a comprehensive but flexible strategy. It covered estates, cyber and personnel. Detailed plans for specific issues such as evacuations would sit under the strategy.</p> <p>Trustees asked the following questions:</p> <ul style="list-style-type: none"> <li>• How would it be kept up to date? ELY's PA would check the details of the external contacts annually, the SLT would look at the Strategy annually and would take a view on whether it needed to come back to the Committee.</li> <li>• Would it be checked with external stakeholders? ELY advised that it should be checked with the Police and Surrey Council. A draft had also been shared with S7 Colleges;</li> <li>• How are emergency practices reviewed? ELY explained that the outcomes were reviewed by management, and reports were made to the Finance and Estates Committee.</li> <li>• Where would it be stored? ELY explained that each member of the SLT would have a physical copy of the Strategy stored in their bags. She also explained that the College operated a cascade communication system, independent of the College's systems, to allow communication in an incident.</li> </ul> <p>Trustees made the following points:</p> <ul style="list-style-type: none"> <li>• It was important that the steps necessary for financial recovery were covered, e.g., insurer contact details and what evidence would be required to support an insurance claim.</li> <li>• The text on how to deal with deaths onsite or offsite, regarding letters and condolence services may be too prescriptive.</li> <li>• The text on the lockdown procedure needed to be reviewed as it is addressed to the reader rather than a description of the procedure.</li> <li>• Given the significant impact on the College if there were a public safeguarding incident regarding a member of staff, the strategy should cover this possibility.</li> </ul> <p>The Committee welcomed the Strategy and asked that it receive reports on the evacuation and lockdown exercises next year.</p>	ELY
<b>9.</b>	<b>Risk Register</b>	
	<p><u>2022/23 Risk Register</u></p> <p>ELY introduced the draft Risk Register, noting that this was the last version in the current format. The key changes were the inclusion of separate risks for OFSTED and moves by feeder schools to Multi-Academy Trusts (MATs), and an update on the BTEC risks reflecting the Government's policy to remove most BTECs by 2025.</p> <p>ELY noted that the College had planning in hand to deal with the Government's decision on BTECs; there were implications for the courses offered and staff. The College would seek to retain staff if possible.</p>	

	<p>ELY also advised that she would be contacting OFSTED to find out in which academic year the College would be inspected.</p> <p>In response to Trustee questions, ELY noted that the College had not yet tested Surrey Council's offer that there would be an educational psychologist on call on Wednesday afternoons.</p> <p>Trustees noted that Risks 14 and 15 should be shown in red.</p> <p>The Committee approved the Risk Register.</p> <p><u>2023/24 Risk Register</u></p> <p>ELY introduced the proposed new Risk Register structure for 2023/24, which included a section on risk appetite. She asked for volunteers to assist with work on the format before the Committee's next meeting so that there could be substantive discussion of the risks at that meeting.</p> <p>GH and KH agreed to work with ELY on the new Risk Register structure.</p> <p>The Committee agreed that it would be useful to share different sections of the Register with the other Committees to get their input into the risks. The Audit Committee should be the backstop.</p>	<p><b>ELY/GH/ KH</b></p> <p><b>ELY/ Clerk</b></p>
<b>10.</b>	<b>Whistleblowing</b>	
	<p>ELY briefed the Committee on a whistle-blowing disclosure that had been received. She outlined the management action taken to address the issues raised by the whistleblower.</p> <p>The Committee took note.</p>	
<b>11.</b>	<b>Whistleblowing Policy</b>	
	<p>ELY introduced the draft Whistleblowing Policy, noting the minor changes that had been made. These included broadening those to whom reports could be made from the Finance Director (Assistant Principal Finance and Resources) to all members of the Senior Leadership Team. It was also proposed that rather than bringing a 'friend' along to any meeting, individuals should be allowed to bring a 'work colleague' or 'Trade Union Representative'.</p> <p>Trustees made the following points:</p> <ul style="list-style-type: none"> <li>• A link to the SLT page on the College website should be added so that individuals would know who they could approach.</li> <li>• Under the Confidentiality section, the text on the individual needing to be a witness should be removed. It was not within the College's power to compel someone to be a witness and the text may have an unintended chilling effect on disclosure.</li> </ul> <p>The Committee approved the draft Whistleblowing Policy, subject to the points raised by Trustees.</p>	
<b>12.</b>	<b>Any Other Business</b>	

	There was no other business.	
<b>13.</b>	<b>Dates of future meetings</b>	
	To be confirmed.	

The meeting closed at 6.05 pm.

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