

Audit Committee

Monday 14th September 2020

Minutes

Present: Heidi Dixon
 Funmi Esuola
 Angela Hille
 Matthew Konneh
 Zubair Shaikh (Chair)

In Attendance: Claire Mugridge
 John Rubinstein
 Beth Yap

1.	Governance
2.	Minutes of the Previous Meeting
3.	Matters Arising
4.	Annual Report of the Audit Committee 2019-20
5.	Review of Audit Action Plan
6.	Internal Audit: Tendering
7.	Risk Management
8.	Fraud Report
9.	Health & Safety and Environment
10.	GDPR Update
11.	Treasury Management Policy
12.	AOB
13.	Dates of Next Meetings

Minute	Action, Decision or Recommendation	D/R/A
4.	To recommend the Annual Report of the Audit Committee to the Board for approval.	R
5.	Amended whistleblowing and data protection policies to be presented to the Committee for approval at its next meeting.	A
5	Audit action plan to be amended so governors are able to clearly discern which actions have been completed.	A
6.	To delay the appointment of an internal auditor until nearer the time of academisation	A
7.	To merge pandemic plan with the main risk management plan and review the rank order of the risks.	A
7.	To approve the risk management policy with minor amendments.	D
8.	To approve the fraud policy with minor amendments.	D
11.	To approve the treasury management policy.	D

1. Governance

1.1 Apologies for Absence

None.

1.2 Declaration of Interest

None.

2. Minutes of the Previous Meeting

- 2.1 The minutes of 18th May 2020 were reviewed and approved as an accurate record of the events that had taken place.
- 2.2 It was agreed that, as there was no confidential minute, the minutes could be uploaded to the College website in their entirety.
- 3. Matters Arising**
7. The Clerk confirmed that information on phishing emails had been included in a staff bulletin.
- 4. Annual Report of the Audit Committee 2019-20**
- The Clerk presented the Annual Report of the Audit Committee, explaining that this follows a similar format to previous years and the Committee continues to work well.
- The Committee recommended the Annual Report of the Audit Committee to the Board for approval.
- 5. Review of Audit Action Plan**
- The Clerk drew attention to the audit action plan, confirming that the College now has a Data Protection Impact Assessment Policy and she, in her role as Data Protection Officer, would be consulted when changes to processes or systems are being considered.
- Heidi Dixon confirmed that the College now has Cyber Essentials accreditation and is working towards the Cyber Essentials Plus.
- The Committee was informed that College emails have been rolled out to Committee Chairs and the remaining governors would receive their log in information in the next few weeks.
- The Committee then considered the recommendations as a result of the safeguarding internal audit. Claire Mugridge informed the Committee that the College's safeguarding policy has been amended to cover third party contractors who have access to College premises. Governors also noted that the Principal's job description has been reviewed and now includes clearly defined safeguarding responsibilities.
- Governors noted that amendments were required to the whistleblowing and data protection policies and agreed that these should be presented to the Committee for approval at its next meeting.
- The Committee requested** that the action plan format is amended so governors are able to clearly discern which actions have been completed.
- 6. Internal Audit - Tendering**
- The Committee was informed at its last meeting that an institution may no longer use the same firm to conduct both its internal and external audits.

Recommendation

Action

Action

Therefore, as Buzzacott will continue to conduct the external audit, the College will need to go out to tender for a new internal auditor.

The Committee agreed that an internal audit adds value to the College and provides additional assurance to the Board. Governors also agreed that, in addition to this, the College may also request specialists to audit particular areas when appropriate.

Noting that the College plans to academise on 1st January 2021, the Committee agreed that the appointment of an internal auditor should be delayed until nearer that time.

Action

7. Risk Management

John Rubinstein presented the College's 2020-21 risk management plan, highlighting that the majority of the risks remain unchanged from last year.

The Committee requested that the pandemic plan is merged with the main risk management plan, to avoid duplication. Governors also requested that the rank order of the risks are reconsidered.

Action

The risk management policy was then considered, and **governors requested** that the policy clearly outlines that the College would develop a spontaneous risk management process when abnormal circumstances arise, such as the Covid-19 pandemic.

Action

8. Fraud Report

Claire Mugridge presented the fraud questionnaire and regularity self-assessment, reminding the Committee that these have been completed in advance of the financial statements audit but confirmed that amendments could still be made at this stage.

Claire went on to inform the Committee that, in addition to the regularity self-assessment, the College was also required to complete a supplementary assessment relating to Covid-19. Governors noted that, during the College's closure, the finance team continued to work from the College and followed the normal internal controls. Claire explained that the only variation was that the College allowed the approval of invoices via email.

Confidential minute.

The Committee then reviewed and approved the College's fraud policy. However, it was agreed that it should be reviewed in the event of a fraud or attempted fraud and that a statement to this effect should be included in the policy.

Decision

9. Health & Safety and Environment

The Committee received a health & safety report from Mark Jarvis, the College's new Estates Manager. The report evidenced how the College is managing the Covid-19 requirements, as well as outlining Mark's short- and

long-term priorities. The Committee noted that there have been 3 accidents this term, none of which were the fault of the College.

In response to a question from governors, Claire confirmed that EFM were looking to claim against the builders of the sports hall roof for the leak, but this has not been possible, and the College is now obtaining quotes for the repair. In addition to this, the College is also looking at putting proper safety systems in place, such as railings on the roof edge. Claire reminded the Committee that the sports hall is currently not being let due to Covid-19.

Governors questioned what processes the College has in place to deal with confirmed cases of Covid-19. Claire confirmed that there have been no cases so far and the College is following guidance from the government and Public Health England. The College also has clear processes in place should a student or member of staff contract Covid-19.

In response to a question from governors, Claire confirmed that the College has a Covid-19 Committee, which includes the Principal, Vice Principal, Estates Manager and herself, who monitors and implements government guidelines.

10. GDPR Update

The Committee was informed of the additional work caused by the cancellation of A Levels and the requirement to produce Centre Assessment Grades, which were available to students should they submitting a Subject Access Request (SAR). The Committee noted that, to date, the College has received 200 SARs, all of which have been completed. In addition to this, all students were issued with their Centre Assessment Grades on Friday 14th August.

The Committee was also informed that one data breach had taken place this term, where a member of staff was made aware that all attendees could see each other's email addresses when responding to a Microsoft Teams invite, which was being used for parental events. The Committee noted that a workaround has now been found for this and is being used by staff.

11. Treasury Management Policy

The Committee reviewed and approved the College's treasury management Policy noting that this has been streamlined from the previous policy and changed to reflect the current financial circumstances.

Decision.

12. AOB

The Committee extended its thanks to the College for the hard work that has taken place over the past few months, particularly around results.

13. Dates of Next Meetings

9th November 2020	Audit Committee
1 st March 2021	Audit & Compliance Committee (post-academisation)
14 th June 2021	Audit & Compliance Committee (post-academisation)

The meeting closed at 7:15pm