

**Minutes of the meeting of the  
Audit Committee held on  
Monday 15 March 2021, at 4.00pm via Microsoft Team**

**Present:** Mark Bass - Chair  
Sarkis Mazmanian (Vice-Chair)  
Balbinder Panesar - BP

**In attendance** Wijay Pitumpe – Chief Finance & Enterprise Officer (CFEO)  
Maxine Deslandes – Director of Finance & Estates (DOFE)  
Emma Gipson – RSM (EG)  
Victoria Eastwood – Chief Governance Officer (CGO)

Clive Makombera – RSM (Observer)  
Barry Rathod – Head of CIS (Part of the meeting only) BR

**1. Welcome and apologies for absence**

Introductions were made by all present. Apologies for absence were received from Mark Eagle (MacIntyre Hudson) and Mike Cheetham (RSM).

**2. Declarations of Interest**

Members were reminded of their responsibility to declare an interest in relation to specific items on the Agenda if appropriate. None were anticipated.

**3. Minutes of the Previous Meeting – Monday 1 February 2021**

The Minutes of the previous meeting held on Monday 1 February 2021 were agreed as a true and accurate record.

**4. Matters Arising**

An update on outstanding actions from the February 2021 Committee meeting was provided:

Ref.	Action	Responsibility	By (Deadline)	Update
C/f	CTIO and Head of IT to be invited to attend the March meeting of the Audit Committee to discuss cyber-security.	CFEO/CGO	15/03/21	Deferred to the June Meeting.
3.	Confirmation of signed employment contracts to be provided.	CGO/CTO	ASAP	Completed – CTO confirmed via email.
6.	Head of CIS to attend March meeting of the Committee to discuss Exams booking system.	DOFE/CGO	March 2021	Completed
6.	Learner Assessment and Quality action sentence to be completed.	DOFE	ASAP	Completed
9.	DOFE to provide timetable for tender process for internal and external auditors.	DOFE	ASAP	Completed

9.	CGO to obtain additional cost for internal audit follow up arrangements from RSM	CGO	ASAP	Completed
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BR advised that he was attending to provide the Committee with evidence of the exams booking system which remained an internal audit action from the previous year. It was noted that exams would not be taking place again this year and teacher assessed grades would be used as per the previous year – exam resit fees would therefore be introduced from 2021/22.

BR presented the exams booking system, clarifying the following steps:

- Step 1 – Students enrolled and registered for awarding organisations
- Step 2 – CTLs use Exam Booking System to book exams
- Step 2b – CTLs/Tutors inform students if they need to pay for resits
- Step 2c – Student pay resit fees to finance desk or be invoiced
- Step 3- exam staff checks before booking exams with AO
- Step 4 – students sit external exams

The Chair thanked BR for the presentation and advised that the Committee had been asking for a demonstration as now provided as evidence against the action. This action could now be completed.

*BR left the meeting*

## 5. Cyber Security Update

The CGO advised that this agenda item had now been deferred to the June meeting to allow sufficient time for the JISC review to take place. Due to changes in staffing the review had been delayed but it was noted that work was taking place within the IT department on cyber-security.

The Chair requested that if the completed review was lengthy, a separate meeting should be convened to allow sufficient time for discussion. This was agreed.

**Action: CGO to consider whether separate meeting will be required for discussion on JISC cyber-security review.**

## 6. Internal Audit Recommendations – Progress Update

The DOFE reported that the Internal Auditors, RSM, were now undertaking the follow up of internal audit recommendations with management.

EG provided a summary of key points as follows:

- Completed actions from the February meeting had been removed and evidence had been obtained where required
- An update on those actions still in progress had been requested
- 16 of the 22 actions had been implemented
- Two actions relating to the learner number systems audit had been treated as not yet due. This was to allow the actions to be considered during the learner number systems audit to ensure they were cleared against the new rules as the rules changed quickly.
- Three outstanding actions remained in the areas of apprenticeships, exam systems (as although the evidence had been provided at the meeting the action would not be closed until the system as operating live) and smart assessor issue where an update had been provided.

BP questioned whether the Committee were comfortable that the stated recommendations had been implemented. EG responded that these recommendations related to the IT strategy as although the evidence was included in the document via a link, it had not been possible to access this and the action would be closed down when this had been made available. CV added that RMS insisted on evidence before an action could be signed off and assured the Committee this would take place. In response to a query from BP, EG confirmed that clarification on the area the recommendation related to would be included in the table going forward.

**Action: Area/Directorate to be included in the management actions table.**

**Agreed: That the current position be noted.**

**7. Progress on Previous Financial Statement Auditor Recommendations**

The DOFE referred to the recommendation regarding contract signatures, reporting that feedback from the Chief Transformation Officer had advised that the College were trialling pdf (e-signature) software to ensure double signatures would be in place from 2020/21.

The DOFE stated that the evidence for the HMRC liabilities recommendation was included within the table and this action was now completed.

**Agreed: That the current position be noted.**

**8. Risk Management Strategy and Risk Register**

The CFEO presented the Risk Management Strategy and Corporate Risk Register advising that the Risk Management Strategy remained the same as the previous version other than an update to the College's strategic objectives. The Strategy was presented for approval and after discussion this was agreed.

The CFEO highlighted the high risks within the Risk Register as follows:

- Changing in funding body policy
- Learner targets – due to Covid climate
- Pensions
- Brexit
- Coronavirus outbreak

The Committee were referred to the immediate risks and the CFEO advised that the strategic priorities had been included within the register and each risk was linked to the relevant priority. Any update to the risks had been highlighted in purple font.

The Chair questioned the link between disaster recovery and ICT as both areas had different champions. The CFEO clarified that the ICT risk area should have himself as the Executive link not the CTO and this was an error that required amendments. The two areas were interlinked and there was a disaster recovery team in place.

BP suggested that it would be useful to have a summary at the beginning of the document highlighting the champion for each risk. This was agreed. BP commended the comprehensive risk register.

The CFEO reported that a separate risk register was in place for coronavirus risks and this was updated weekly.

**Approved: The Risk Management Strategy was approved by the Committee.**

**Action: ICT Executive lead to be amended to the CFEO and summary of champions to be provided at the beginning of the document.**

**9. Matters arising requiring College staff to withdraw**

There were no matters requiring College staff to withdraw.

**10. Any Other Business**

There were no items for discussion.

*The Internal Auditors left the meeting.*

**11. Audit Services Tender Update**

The DOFE presented the proposed audit tender schedule for both internal and external auditors as follows, advising that the Head of Procurement would be taking the tender forward and the timings could be subject to change:

15 March 2021 – approval to tender

- 5 April 2021 – Invitations to tender
- 7 May 2021 – Final date for tender submissions
- 24 May 2021 – Presentation to Selection Panel
- 31 May 2021 – Successful tenders awarded
- 21 June 2021 – Confirmation of tenders approved by the Audit Committee

It was agreed that to ensure a smooth transition and continuity of service, the successful companies would commence work at the College for the 2021/22 academic year.

The Chair stated that it was important to start the process and to follow the timetable as much as possible.

**Approved: The audit tender timetable was approved by the Committee.**

**12. Date and time of next meeting – Monday 21 June 2021, 4pm.**

The Chair thanked all in attendance for their contributions and the meeting concluded at 16.37pm.



**ACTIONS FROM MEETINGS OF THE AUDIT COMMITTEE**

Ref.	Action	Responsibility	By (Deadline)	Update
5.	CGO to consider whether separate meeting will be required for discussion on JISC cyber-security review.	CGO	June 2021	
6.	Area/Directorate to be included in the management actions table.	EG	June 2021	
8.	ICT Executive lead to be amended to the CFEO and summary of champions to be provided at the beginning of the risk register.	CFEO	ASAP	

Signed.....  
Mark Bass (Chairman)

Date.....