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Audit Committee
Minutes

Meeting Time and Date	0830 on 19 September 2023
Meeting Location	Zoom Online
Members	Guy Jones-Owen (Chair)  Alex Lane (Vice Chair)  Darrell DeSouza  Stephen Way  Antony Young (Independent) 
Auditors	Paul Goddard (Scrutton Bland)  Carl Bullen (Scrutton Bland) 
Observers	Peter Brammall (Principal)  James Bryan (HR)  Paul Smith (Finance)  Denise Lloyd (Academic) 
Minute Taker	Joanne Coffey (Clerk) 
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	Action
<p>1. Welcome and Apologies</p> <p>1.1. No apologies were received.</p>	
<p>2. Declaration of Interests</p> <p>2.1. None.</p>	
<p>3. Minutes (Decision)</p> <p>3.1. It was agreed that the new EDI Committee would present to Governors in Spring 2024.</p> <p>3.2. Governors queried if the 33 planned audit days were in line with other Colleges. Scrutton Bland, the College's Internal Auditors, confirmed that they were below average but that this also gave flexibility to add more days, as necessary.</p> <p>Resolved to</p> <p>3.3. Approve the minutes of the Audit Committee meeting held on 15 June 2023 as a correct record and authorise the Chair to confirm them.</p>	Clerk (Completed)
<p>4. Review of Outstanding Audit Recommendations (Information)</p> <p>4.1. Governors expressed how helpful they had found the new working tool and gave thanks to management.</p> <p>4.2. There had been good progress with the outstanding Auditors' recommendations, with 11 completed, 14 in progress and 2 not yet due.</p>	

<p>4.3. Overdue estates contracts were due to a shift from external to in-house provision. Service Level Agreements (SLA) were being established internally across all business support areas, to be completed by the end of 2023. The rolling report to be amended to state that the College agreed with this recommendation.</p> <p>4.4. The completion date of December 2023 was still deemed realistic to retain. As external annual reviews would not complete until July 2024, it was agreed to split these actions out.</p> <p>4.5. It was clarified that any reputational risk impact would be logged on the College's risk register.</p> <p>4.6. It was also clarified that the rolling report was for internal validation and did not go back to Scrutton Bland, beyond oversight at the Audit Committee meetings.</p>	<p style="text-align: center;">DP</p> <p style="text-align: center;">DP</p>
<p>5. Internal Audit Reports (Decision)</p> <p><u>Funding Assurance, Apprenticeships: Reasonable assurance</u></p> <p>5.1. Scrutton Bland issued a Reasonable assurance opinion (their third highest) on Funding Assurance of Apprenticeships.</p> <p>5.2. The following recommendations were made: <u>Off-the-job hour calculations (High risk)</u></p> <p>5.3. The off-the-job hours required more accurate calculations to ensure that they demonstrated that they were meeting the ESFA targets.</p> <p>5.4. Management were aware that previous calculations had used an old methodology and that this had now been corrected on the Smart assessor system.</p> <p>5.5. It was also essential to ensure that the minimum hours required were achieved before the student's completion date.</p> <p>5.6. More rigour was being made to increase training hours where possible.</p> <p>5.7. A permanent Apprenticeship Manager had now been in place since January 2023 who had been dealing with the 3 year backlog and had brought in a complete new assessor system. As there had been other, fundamental issues to deal with, a lot of remedial actions had now improved the department overall.</p> <p>5.8. An additional external audit of new students, to ensure that they meet the required standard, was due to take place in December 2023.</p> <p>5.9. As such a high proportion of the sample tested had been incorrect, Governors queried the funding clawback implications. It was agreed that the College would make an estimate based on all apprenticeships during 2021-22.</p> <p>5.10. It was confirmed that the new data dashboard would demonstrate this type of tracking intelligence, going forwards.</p> <p>5.11. Governors suggested that further monitoring of apprenticeship off-the-job hours could be carried out by the most suitable internal Working Group.</p>	<p style="text-align: center;">VP</p> <p style="text-align: center;">VP</p>

<p>5.12. Governors concluded that the awareness of this risk gave them confidence that it was being handled.</p> <p>5.13. It was agreed for Governors to further monitor this recommendation through Matters Arising.</p> <p><u>Low risk recommendations</u></p> <p>5.14. There were 3 low risk recommendations that were accepted by the College:</p> <ol style="list-style-type: none"> 1. Documentation to capture whether employers were levy payers or small employers. 2. To carry out quality assurance checks to capture discrepancies between the End Point Assessment (EPA) cost agreed and the ILR. 3. Co-investment invoices to be raised no later than 6 weeks after the learner start date and to be calculated at 5% of the total course cost. <p><u>Follow up on previously raised audit recommendations: Good Progress</u></p> <p>5.15. There were 24 previous recommendations, with 8 completed and 6 in-progress.</p> <p>5.16. The in-progress included one high risk recommendation to increase lecturer deployment utilisation across the College and a medium risk to ensure that staff are adequately employed, versus enrolment numbers. Utilisation reports were currently being reviewed.</p> <p>5.17. A further medium risk was also still in-progress for income and debtor electronic templates.</p> <p>5.18. All of the in-progress action were expected to complete by the end of the current year.</p> <p>5.19. The College were currently working on dashboards to make lecturer deployment more dynamic. Longer term this would be automated.</p> <p>5.20. The Committee discussed the increasing need to elevate access control for IT systems and data security in the education sector.</p> <p>5.21. Cyber security was a high priority for the College, as it moves towards Cyber Essentials Plus certification. Older equipment has now been replaced which has significantly improved security. An audit will be provided by JISC to provide a further layer of checking</p> <p><u>Internal Audit Schedule</u></p> <p>5.22. The Internal Audit Schedule was approved by the Committee.</p> <p>Resolved to</p> <p>5.23. Receive and agree the above Internal Audit reports.</p>	<p>Clerk</p>
<p>6. AOB</p> <p>6.1. None.</p>	
<p>7. Date of next meeting</p>	

7.1. The next Audit Committee meeting will take place on Monday 13 November, 2023 at 0830.	
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APPROVED MINUTES			
CHAIR:	Guy Jones-Owen	DATE:	13 November 2023
APPROVAL:	Remote confirmation: APPROVED		
	Or signed:		