

**Minutes of the meeting of the Audit Committee held on Tuesday 10 March 2020 at 4.00pm at Barnsley College, Old Mill Lane, Barnsley**

**Present:** Simon Taylor (Chair)  
David Shepherd (Governor)  
Kay Dickinson (Governor)

**In attendance:** Heather Jackson (Director of Governance and Clerk to the Board)  
Tony Johnson (Vice Principal – Corporate Services)  
Ben Owen (Deputy Principal Development)  
Laila Lawton (Vice Principal – Finance)  
Suki Rai (Interim Vice Principal – Funding, Data and Compliance)  
Liz Leek (Vice Principal – Curriculum & Culture)  
Anastasia Mullen (RSM – Internal Audit)  
Monika Liskiewitz (Grant Thornton – External Audit)  
Debbie Watson (Grant Thornton – External Audit)

**PART I – For Publication**

Minute	
<b>PROCEDURAL MATTERS</b>	
<b>A20/001</b>	<b>Agenda Item No. 1: Quorum</b>  The meeting was quorate.
<b>A20/002</b>	<b>Agenda Item No. 2: Apologies for Absence</b>  Apologies were received from Toni Rhodes, David Akeroyd, Lisa Smith, Robert Barnett, Jane Jones and Suki Rai.
<b>A20/003</b>	<b>Agenda Item No. 3: Declarations of interest:</b>  There were no declarations of interest.
<b>A20/004</b>	<b>Agenda Item No. 4: Minutes of the last meeting held on 4 December 2019.</b>  The minutes were approved as a correct record.

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	<p>It was <b>RESOLVED</b> to approve the Minutes of the meeting held on 4 December 2019.</p> <p>The minutes were signed by the Chair.</p>
<b>A20/005</b>	<p><b>Agenda Item No. 5:</b> Matters arising from the last meeting</p> <p>There were no matters arising.</p> <p>Simon Taylor, as the new Chair of Audit Committee, noted that he did not intend changing the processes or structure of the audit committee meetings.</p>
<b>A20/006</b>	<p><b>Agenda Item No. 6:</b> Rolling action list</p> <p>Financial Regulations - It was agreed that an occasional report to the Committee on spend against a Master Contract would be provided at the next meeting.</p> <p>Internal Audit – it was agreed that sufficient time was allowed during Committee meetings to review internal audit reports and the action was completed.</p> <p>OfS reporting – this was deferred to the June meeting.</p> <p>All other actions had been completed.</p> <p>It was <b>RESOLVED</b> to note the Rolling Action List.</p>
<b>A20/007</b>	<p><b>Agenda Item No. 7:</b> Notification of any other business</p> <p>There were no items of other business.</p>
<b>MATTERS FOR DISCUSSION AND MONITORING</b>	
<b>A20/008</b>	<p><b>Agenda Item No. 8.1:</b> Progress Report 19/20</p> <p>Anastasia Mullen presented the Progress Report to the Committee and noted that the dates and scopes of all audits had been agreed. A contingency resource was available when additional reviews were identified. A number of updates and briefings were highlighted and it was agreed that these could be shared with staff if it was felt appropriate.</p>

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	It was <b>RESOLVED</b> to note the Progress Report 19/20.
A20/009	<p><b>Agenda Item No. 8.2: Project Management</b></p> <p>Anastasia Mullen presented the Project Management report to the committee and noted that the review had looked at the Old Mill Lane Heating and Cooling remedial works and the STEM decant project. The audit had highlighted good practice and a number of suggested actions which had been discussed with the management team. It was noted that the lessons learnt had been incorporated into the SciTech project.</p> <p>Governors discussed the levels of assurance and at what point it was considered good practice to receive 3<sup>rd</sup> party assurance. It was noted the capabilities of the project team for OML at the College provided high levels of assurance and there was a discussion on the use of technology to support sharing of knowledge.</p> <p>It was <b>RESOLVED</b> to note the Project Management report.</p>
A20/010	<p><b>Agenda Item No 8.3: Learner Journey</b></p> <p>Anastasia Mullen presented the Learner Journey report to the committee. The audit had provided substantial assurance that learners at the College are being enrolled on the most appropriate course for them and that any support needs were being identified and addressed promptly. The controls on which the organisation relies to manage the identified areas are suitably designed, consistently applied and operating effectively.</p> <p>There was only one finding identified relating to walk in enrolments and a process had been agreed to address this.</p> <p>The Governors noted that data on withdrawals and walk-ins had also been reviewed and that the audit had included the 6<sup>th</sup> form.</p> <p>It was <b>RESOLVED</b> to note the Learner Journey report.</p>
A20/011	<p><b>Agenda Item No 8.4: Business Continuity Planning – IT disaster recovery review</b></p> <p>Anastasia Mullen presented the BCP and IT Disaster recovery review. The review had highlighted that the College has adequate controls in place to manage potential business continuity related issues, with no issues identified during the review.</p>

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	<p>A detailed and comprehensive BCP and IT DR plan is in place, including clearly identified BCP processes for each department, each of which have sole responsibility over there are of the plan.</p> <p>The plan is reviewed on at least an annual basis, if not sooner in line with business or technology changes. The plan was tested 3 times a year which is more than recognised good practice.</p> <p>It was <b>RESOLVED</b> to note and commend the BCP – IT Review.</p>
<p><b>A20/012</b></p>	<p><b>Agenda Item 8.5: FE Benchmarking report</b></p> <p>Anastasia Mullen presented the benchmarking report and the Governors were pleased to note that the College performed above sector average on management actions and assurance levels provided by the internal audit service across all assurances in 2018/19.</p> <p>It was <b>RESOLVED</b> to note the FE benchmarking report.</p>
<p><b>A20/013</b></p>	<p><b>Agenda Item No. 9: Fraud Investigation</b></p> <p>Laila Lawton presented a report on a recent allegation of bribery and fraud. It was noted that the allegation remains unproven. Evidence of mismanagement had been identified and short term measures had been put in place along with a wider review of the processes of recruiting agency staff and centralised controls. Staff were being reminded of their responsibilities regarding the recruitment of agency staff.</p> <p>Laila Lawton noted that finance and procurement staff receive detailed training around the financial regulations and the Bribery Act and all Heads of Department sign the financial regulations to indicate their understanding and compliance.</p> <p>The governors noted that agencies are intended to provide short term solutions, the college strategy is to use variable hour's staff where possible. It was noted that the costs of agency staff was having a negative impact on the management accounts.</p> <p>The committee noted the action taken</p> <p>Laila Lawton also noted an attempted fraud via a supplier who had had their systems hacked. The College processes had picked up the attempted fraud before it could be implemented.</p> <p>It was <b>RESOLVED</b> to note the report and actions taken.</p>

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A20/014	<p><b>Agenda Item No. 10: Board Assurance Framework</b></p> <p>Tony Johnson presented the Board Assurance Framework (BAF). It was noted that the BAF would be reviewed before the Board meeting in March to note the changes to the Apprenticeship Levy and the impact of coronavirus.</p> <p>The governors noted changes to the risk scores and in particular:</p> <ul style="list-style-type: none"> <li>• Pipeline income on apprenticeships is predicted to rise</li> <li>• The risks associated with MIS system integration with Agresso and I Trent</li> <li>• A weekly update to the ‘ever ready plan.’</li> <li>• It was noted that the Classroom element of the Adult Education Budget should state no change.</li> </ul> <p>The governors discussed the employer engagement strategy and the apprenticeship levy.</p> <p><b>ACTION:</b> It was agreed that there would be a standing item on new risks at future meetings.</p> <p>5:15 David Shepherd arrived.</p> <p>Governors and SLT discussed at length, the risk surrounding protecting tertiary status and the work that had been undertaken this academic year to address the issues identified at the 6<sup>th</sup> form college through the deep dive.</p> <p>It was noted that a report on the deep dive had been presented by Nick Bowen at the Board meeting in December with targets to improve ALPS scores. The committee discussed how this work could contribute as mitigating factors and the overall risks associated with performance.</p> <p>Liz Leek noted that the 6<sup>th</sup> form formed only a small part of the overall College’s tertiary provision.</p> <p>The committee agreed to review mitigating factors associated with the tertiary risk and noted that a change to the residual risk would be considered when more data was available.</p> <p>The BAF would be presented to the Board in March.</p> <p>Governors discussed the forthcoming budget and it was noted that increases in general FE funding and mental health funding would be welcome.</p>

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	<p>The committee discussed ITS and whether it formed part of the College BAF or was considered separately. It was noted that currently they were considered separately although this would be reviewed on a regular basis.</p> <p>Kay Dickinson noted the discussions at the recent strategic seminar regarding future costs pressures and it was noted that this was also considered as part of the business planning process including a narrative on staffing costs. Tony Johnson noted that the issue was more pressing in some departments.</p> <p>Laila Lawton noted that she was undertaking a review of the risk on business use for zero rated buildings and would bring this to a future meeting.</p> <p>The committee discussed the risk associated with the coronavirus and noted that the College had a robust action in place. It would not necessarily form part of the BAF as it was a rapidly changing picture.</p> <p>It was <b>RESOLVED</b> to note the update on the management and review of the Board Assurance Framework.</p>
<p><b>A20/015</b></p>	<p><b>Agenda Item No. 11: Review of Policies</b></p> <p>Liz Leek presented the Prevent Policy and Assessing Criminal Convictions Policies. Both policies were reviewed with no changes.</p> <p>It was <b>RESOLVED</b> to note the Prevent Policy and Assessing Criminal Convictions Policies and recommend their approval to the Board.</p>
<p><b>A20/016</b></p>	<p><b>Agenda Item No. 13: Clerks Monitoring of Audit Recommendations</b></p> <p>The Clerk presented the report and noted that there were no outstanding audit recommendations.</p> <p>It was <b>RESOLVED</b> to note the Clerks Monitoring of Audit Recommendations report. .</p> <p>It was <b>RESOLVED</b> to incorporate all agreed management actions arising from today's meeting into the Clerk's Monitoring of Audit Recommendations report for future meetings of the Committee.</p>
<p><b>A20/017</b></p>	<p><b>Agenda Item No. 13: Any other business</b></p> <p>As David Shepherd had arrived late to the meeting, Simon Taylor briefly ran through the agenda again to ensure that all decisions were quorate.</p>

<b>Minute</b>	
<b>A20/018</b>	<b>Agenda Item No. 14: Date and time of next meeting</b> <b>Tuesday 2 June 2020 at 4.00pm</b>

The meeting ended at 5.55 pm

**Signed (Chair):** ..... **Dated:** .....