

**Minutes of the meeting of the Audit Committee held on Tuesday 8 December 2020 at  
4.00pm via Microsoft Teams**

**Present:** Simon Taylor (Chair)  
Kay Dickinson (Governor)  
Tracey Johnson (Governor)  
Marie Lang (Governor)  
David Shepherd (Governor)

**In attendance:** Heather Jackson (Clerk)  
David Akeroyd (Deputy Principal Development and Productivity)  
Tony Johnson (Vice Principal Corporate Services)  
Laila Lawton (Vice Principal Finance)  
Debbie Watson (Grant Thornton)  
Monika Liskiewicz (Grant Thornton)  
Anastasia Mullen (RSM)  
Lisa Smith (RSM)

**PART I – For Publication**

Minute	
<b>PROCEDURAL MATTERS</b>	
<b>A20/065</b>	<p><b>Agenda Item No. 1:</b> Quorum</p> <p>The meeting was quorate.</p>
<b>A20/066</b>	<p><b>Agenda Item No. 2:</b> Apologies for Absence</p> <p>Apologies were received from Liz Leek, Ian French, Toni Rhodes and Rob Barnett.</p>
<b>A20/067</b>	<p><b>Agenda Item No. 3:</b> Declarations of interest:</p> <p>Tracey Johnson declared her interests as an employee of Barnsley Metropolitan District Council and noted that Wellspring Trust and ITS were both tenants of the Digital Media Centre which she managed. Kay Dickinson declared her interest as a Chair of NOCN, ITS, BCDC and Think.</p>

Minute	
A20/068	<p><b>Agenda Item No. 4:</b> Minutes of the last meeting held on 22 September 2020.</p> <p>The minutes were approved as a correct record.</p> <p>It was <b>RESOLVED</b> to approve the Minutes of the meeting held on 22 September 2020</p> <p>The minutes were signed by the Chair virtually.</p>
A20/069	<p><b>Agenda Item No. 5:</b> Matters arising from the last meeting</p> <p>There were no matters arising.</p>
A20/070	<p><b>Agenda Item No. 6:</b> Rolling action list</p> <p>The Deputy Principal Development and Productivity noted that there had been no significant changes to the Brexit preparedness plans. A further update would be provided to the Committee in March.</p> <p>It was <b>RESOLVED</b> to note the Rolling Action List.</p>
A20/071	<p><b>Agenda Item No. 7:</b> Notification of any other business</p> <p>There were two items of other business. The audit findings would be presented by Grant Thornton and the Financial Statements would be presented by Laila Lawton.</p>
<b>MATTERS FOR DISCUSSION AND MONITORING</b>	
A20/072	<p><b>Agenda Item No. 8.1:</b> HE Student Number 2019/20</p> <p>Anastasia Mullen presented the HE Student Numbers Report and noted that this was the final audit for 2019/20. The audit provided substantial assurance and noted that there were robust processes in place around the HESES return.</p> <p>It was <b>RESOLVED</b> to note the HE Student Numbers Report 2019/20.</p>

Minute	
<b>A20/073</b>	<p><b>Agenda Item No. 8.2:</b> Annual Internal Audit Report 2019/20</p> <p>Lisa Smith presented the Annual Internal Audit Report and highlighted that the head of internal audit opinion for Barnsley College was that the organisation has an adequate and effective framework for risk management, governance and internal control.</p> <p>Governors noted that a large proportion of the work was undertaken remotely during lockdown. Governors noted that there were no specific areas highlighted and were pleased to note that all agreed actions had been implemented.</p> <p>Lisa Smith noted that RSM had undertaken one additional piece of work for the College regarding sub-contracting and it was noted that RSM did not feel this presented a conflict of interests.</p> <p>The Chair noted the difficult and challenging circumstances that Covid-19 had presented this year and thanked all of those involved in the audit process and in particular the senior leadership team in ensuring that audit recommendations had been followed up and implemented.</p> <p>It was <b>RESOLVED</b> to note the Annual Internal Audit Report</p>
<b>A20/074</b>	<p><b>Agenda Item 8.3:</b> Progress Report 2020/21</p> <p>Lisa Smith presented the Progress Report. It was noted that RSM were at the early stages of delivery. Dates had been agreed for all reviews and one advisory report had been completed. Governors noted that RSM would continue to work with the College to ensure that the internal audit plan reflects the risks faced by the College and the sector. The Chair welcomed this flexibility.</p> <p>It was <b>RESOLVED</b> to note the Progress Report.</p>
<b>A20/075</b>	<p><b>Agenda Item 8.4:</b> Governance Advisory Report 2020/21</p> <p>Anastasia Mullen presented the Governance Advisory Report. Governors noted that the model was still in the early stages of development and would be reviewed at the end of the year. The Clerk noted that the exercise had been particularly useful and a number of areas had been identified for further development. Governors noted that written guidance was being developed to support new governors on the assurance process and it was agreed that this should include a definition of what assurance is and what it means for governors.</p>

<b>Minute</b>	
	It was <b>RESOLVED</b> to note the Governance Advisory Report.
<b>A20/076</b>	<p><b>Agenda Item - any other business: Draft Audit Findings</b></p> <p>Debbie Watson and Monika Liskiewicz presented the Draft Audit Findings. It was noted that this had been a challenging year and it had been agreed that the going concern would be presented along with final audit findings in January in line with ESFA guidelines. The audit was substantially complete for the College, BCDC and Think but work was ongoing for ITS and Smartstyle. It was noted that no new risks had come to light during their work. The Chair noted that several conversations had taken place regarding the extended reporting and that this had seemed like a sensible approach.</p> <p>The VP Finance noted that ITS were still migrating to College systems and this had presented some problems alongside some staff turnover. Governors noted and were assured that good plans were in place to address this.</p> <p>It was <b>RESOLVED</b> to note the Draft Audit Findings.</p>
<b>A20/077</b>	<p><b>Agenda Item – any other business: Draft Financial Statements</b></p> <p>The VP Finance presented the Financial Statements and noted that more work was required to finalise them as well as adding the going concern. A final version would be presented to the Committee at the meeting in January.</p> <p>It was <b>RESOLVED</b> to note the draft Financial Statements</p>
<b>A20/078</b>	<p><b>Agenda Item 9 : Draft Annual Audit Report</b></p> <p>The Clerk presented the draft Annual Audit Report and noted that information was still required in relation the external audit report, HE performance and Finance and a final report would be presented at the committee meeting in January.</p> <p>It was <b>RESOLVED</b> to note the Draft Annual Audit Report.</p>
<b>A20/079</b>	<p><b>Agenda Item 10: Annual Report on Fraud</b></p> <p>The Vice Principal Finance presented the Annual Report on Fraud. Governors noted that one investigation had taken place during the year that concluded in no proven act of fraud or bribery.</p>

<b>Minute</b>	
	It was <b>RESOLVED</b> to note the report.
<b>A20/080</b>	<p><b>Agenda Item No 11: Annual Risk Management Report</b></p> <p>The Vice Principal Corporate Services noted that this report had already presented to the Board and it was noted that timings would be reviewed for next year's schedule of work.</p> <p>Governors noted that after the last Board meeting it had been agreed to add a session on risk at the forthcoming Strategic Seminar.</p> <p>Governors agreed that the risk management report would include the whole college group in the future.</p> <p>It was <b>RESOLVED</b> to approve Annual Risk Management Report.</p>
<b>A20/081</b>	<p><b>Agenda Item No 12: New Risk</b></p> <p>The committee discussed new risk and noted that the College was undertaking a substantial exercise to define the future college and this may result in a number of new risks.</p>
<b>A20/082</b>	<p><b>Agenda Item No 13: Clerks Monitoring of Audit Recommendations</b></p> <p>The Clerk presented the monitoring report and status of audit recommendations. It was noted that all actions had been implemented.</p> <p>It was <b>RESOLVED</b> to note the Clerks Monitoring of Audit Recommendations.</p>
<b>A20/083</b>	<p><b>Agenda Item No 14: Audit Committee Governance Based Assurance Report</b></p> <p>The Clerk presented the monitoring report and noted it would be added to the agenda at each meeting to allow Governors to monitor achievement of committee purpose and terms of reference in line with the governance based assurance model. It was noted that the process had highlighted some agenda items were out of sync with the Board cycle of business and timings would be amended to ensure they received proper scrutiny by the Audit Committee before being presented to the Board.</p> <p>It was <b>RESOLVED</b> to note the Audit Committee Governance Based Assurance Report.</p>
<b>A20/084</b>	<b>Agenda Item No. 15: Any other business</b>

<b>Minute</b>	
	The Chair thanked Kay Dickinson for supporting the Audit Committee over the last few months. The Committee noted that new Governors would be appointed at the Board meeting in December and one of them would join the Audit Committee.
<b>A20/085</b>	<b>Agenda Item No. 14:</b> Date and time of next meeting  <b>Tuesday 12 January at 5pm</b> <b>Tuesday 9 March</b> <b>Tuesday 15 June</b>

The meeting ended at 5.00 pm

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