

Minutes of the meeting of the Audit Committee held on Tuesday 3 October 2023 at 4pm

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| Present: | Marie Lang (Chair & Governor) Emma Dawson (Co-opted member) Mark Fogarty (Governor) |
| In attendance: | Heather Jackson (Director of Governance) David Akeroyd (Principal/CEO Designate) Gavin Batty (Deputy CEO) Tony Johnson (Vice Principal Corporate Services) Laila Lawton (Vice Principal Finance) Lisa Smith (RSM) Richard Buckby (Fortus) (by Teams) |

PART I – For Publication

| Minute | |
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| PROCEDURAL MATTERS | |
| A23/043 | Agenda Item No. 1: Quorum The meeting was quorate from 16:16 when Mark Fogarty arrived. |
| A23/044 | Agenda Item No. 2: Apologies for Absence Apologies were received from George Graham, Carol Cooper-Smith, Donavan Hutchinson, Anastasia Mullen and Rob Barnett. |
| A23/045 | Agenda Item No. 3: Declarations of interest There were no declarations of interest. |
| A23/046 | Agenda Item No. 4: Appointment of new member It was RESOLVED to approve the appointment of Donavan Hutchinson as a member of the Audit Committee. |

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| A23/047 | <p>Agenda Item No. 5: Minutes of the meeting held on 27 June 2023.</p> <p>The minutes of the meeting held on 27 June 2023 were approved.</p> |
| A23/048 | <p>Agenda Item No. 6: Rolling Action List</p> <p>The Vice Principal Corporate Services updated the committee on the roll out of multi factor authentication to students. Tokens were being provided for some students who did not have smart phones. Rollout was due to be completed this term.</p> <p>It was RESOLVED to note the Rolling Action List.</p> |
| A23/049 | <p>Agenda Item No. 7: Notification of items of any other business</p> <p>There were no other items of business.</p> |
| A23/050 | <p>Agenda Item No. 8.1: Internal Audit Progress Report</p> <p>Lisa Smith presented the Internal Audit Progress Report.</p> <p>The committee noted that since the last meeting in June, three reports have been finalised and all audits from the 2022/23 internal audit plan have been finalised. Fieldwork dates for all internal audits for 2023/24 have been agreed to ensure that all fieldwork can be completed by the end of the academic year.</p> <p>It was noted that the Health and Safety Audit had been postponed to February 2024.</p> <p>It was RESOLVED to note the report.</p> |
| A23/051 | <p>Agenda Item No. 8.2: Learner Records (Further Education) Report</p> <p>Lisa Smith presented the Learner Records report.</p> <p>The Committee noted that there were several areas of non-compliance which could result in funding errors but the audit was broadly positive. It was noted that an action plan had been agreed and the ESFA had undertaken an audit shortly after the internal audit with minimal funding clawback expected.</p> |

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| | <p>It was noted that Aptem (the apprenticeship system) was being used across the College and was improving data and compliance. Funding is now more focused on employer engagement and support for their apprentices.</p> <p>It was RESOLVED to note the Learner Records Report.</p> |
| <p>A23/052</p> | <p>Agenda Item No. 8.3: Procurement and Contract Management</p> <p>Lisa Smith presented the Procurement and Contract Management report.</p> <p>The committee noted that the audit had identified two medium and four low actions and the Board could therefore take reasonable assurance that the controls upon which the organisation relies to manage this area are suitably designed, consistently applied and effective.</p> <p>The committee noted that a new system was being implemented and this had allowed some issues to be addressed as part of the implementation process. It was also noted that although it was a robust system it did still require some monitoring and management actions to ensure processes are followed. Processes had been amended in the financial regulations to address some of the low priority actions agreed.</p> <p>The committee discussed sample sizes and it was noted that these are set centrally and statistically by the RSM team and are based on frequency of control and sample size.</p> <p>It was RESOLVED to note the Procurement and Contract Management report.</p> |
| <p>A23/053</p> | <p>Agenda Item No. 8.4 Follow Up Report</p> <p>Lisa Smith presented the Follow Up Report. The Committee noted that, considering the issues identified in the report, the College had demonstrated good progress in implementing the agreed management actions. Thirteen of the fifteen management actions covered within the review had been implemented. One had not yet been implemented and one had been superseded.</p> <p>It was RESOLVED to note the Follow Up Report.</p> |
| <p>A23/054</p> | <p>Agenda Item No. 8.5: Draft Annual Internal Audit Report</p> <p>Lisa Smith presented the draft Annual Internal Audit Report.</p> |

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| | <p>The committee noted that for the 12 months ended 31 July 2023, 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.’ It was noted that further enhancements to the framework of risk management, governance and internal controls were identified to ensure that it remains adequate and effective.</p> <p>It was RESOLVED to note the Annual Internal Audit Report.</p> |
| <p>A23/055</p> | <p>Agenda Item No. 9: External Audit Update</p> <p>Richard Buckby updated the committee on progress to date with the external audit. The audit had started in September and was progressing well with no significant issues identified so far.</p> <p>It was RESOLVED to note the update.</p> |
| <p>A23/056</p> | <p>Agenda Item No. 10: Board Assurance Framework</p> <p>The Vice Principal Corporate Services presented the Board Assurance Framework.</p> <p>The committee noted the increased risks surrounding the IoT project and the work that was being undertaken to mitigate these risks. The committee also noted the increased risks associated with apprenticeship income.</p> <p>Work was ongoing to support English and maths and it was noted that a Governor led deep dive had been undertaken recently which had noted the measures being implemented to improve performance.</p> <p>The committee noted that staff recruitment had improved with some small pockets where challenges remained. An enhanced recruitment team had meant that vacancies were being filled 25% quicker and all English and maths vacancies had been filled.</p> <p>The Vice Principal Corporate Services noted that plans were in place to develop the Board Assurance Framework in the coming year around risk.</p> <p>It was RESOLVED to approve the Board Assurance Framework.</p> |

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| <p>A23/057</p> | <p>Agenda Item No. 11: New Risk</p> <p>The Vice Principal Corporate Services noted the ongoing dispute with Unison and that there had been a one day strike on 11 September.</p> <p>It was RESOLVED to note the New Risk.</p> |
| <p>A23/058</p> | <p>Agenda Item No. 12: Self-Assessment Questionnaire</p> <p>The Vice Principal Finance presented the Self-Assessment Questionnaire which is used by Fortus in their audit. It was noted that there had been some additions in relation to meeting the requirements of managing public money.</p> <p>It was RESOLVED to approve the Self-Assessment Questionnaire.</p> |
| <p>A23/059</p> | <p>Agenda Item No. 13: Additional services provided by the auditors.</p> <p>It was RESOLVED to note the additional services provided by the internal and external auditors for the previous year report.</p> |
| <p>A23/060</p> | <p>Agenda Item No. 14: Business transacted with organisations in the register of interests.</p> <p>The Vice Principal Finance presented the annual report on businesses transacted with organisations in the register of interests.</p> <p>It was RESOLVED to note the annual report on businesses transacted with organisations in the register of interests.</p> |
| <p>A23/061</p> | <p>Agenda Item No. 15: Annual Fraud Report</p> <p>The Vice Principal Finance presented the Annual Fraud Report and noted that there had been no instances of fraud in the past year.</p> <p>It was RESOLVED to note the Annual Fraud Report and recommend it to the Board for approval.</p> |
| <p>A23/062</p> | <p>Agenda Item No. 16: Annual Risk Management Report</p> <p>It was RESOLVED to note the Annual Risk Management Report and recommend it to the Board for approval.</p> |

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| <p>A23/063</p> | <p>Agenda Item No. 17: GDPR and Data Protection Annual Report</p> <p>The Deputy CEO noted that the subject access request mentioned in the college had not been about the College and had been dealt with accordingly.</p> <p>It was RESOLVED to note the GDPR and Data Protection Annual Report and recommend it to the Board for approval.</p> |
| <p>A23/064</p> | <p>Agenda Item No. 18: Health & Safety Annual Report</p> <p>It was RESOLVED to note the Health & Safety Annual Report and recommend it to the Board for approval.</p> |
| <p>A23/065</p> | <p>Agenda Item No. 19: Clerks Monitoring of Audit Recommendations</p> <p>The Clerk presented the Monitoring of Audit Recommendations report.</p> <p>It was noted that there was one action that had not yet be implemented as mentioned in the internal audit follow up report.</p> <p>It was RESOLVED to note the Clerks Monitoring of Audit Recommendations report.</p> |
| <p>A23/066</p> | <p>Agenda Item No. 20: Any other business</p> <p>There was no other business.</p> |
| <p>A23/067</p> | <p>Agenda Item No. 21: Date and time of next meeting</p> <p>Tuesday 28 November 2023</p> |
| <p>A23/068</p> | <p>Agenda Item No. 22: Audit Tender Internal Audit Part II</p> <p>The Auditors left the meeting at 17:12</p> <p>The Vice Principal Finance presented an update on the audit services tender. The committee noted the plans and dates and agreed areas for inclusion in the tender.</p> <p>It was RESOLVED to note the Audit tender report.</p> |

The meeting ended at 17:27
