

**NOTES OF THE TWENTIETH MEETING OF THE AUDIT COMMITTEE
HELD ON 27 MARCH 2019, 4.30PM, THE BOARDROOM, LANGSIDE CAMPUS**

PRESENT:

David Watt	Committee Chair
Keith Rosser	Board Member
Clare Walker	Board Member
Michael Payne	Board Member

IN ATTENDANCE:

Jon Vincent	Principal
Janet Thomson	Vice Principal Resources & College Development
Tracy Elliott	Assistant Principal - Finance & Infrastructure
Gary Devlin	Scott Moncrieff (External Auditors)
Stuart Inglis	Henderson Loggie (Internal Auditors)
Gillian Murray	Clerk to the Board (Minute Taker)

19.01 WELCOME AND APOLOGIES

The Committee Chair welcomed everyone to the meeting. An apology had been received from F Robinson. S Inglis was in attendance on behalf of the College's Internal Auditors (Henderson Loggie), and G Devlin was in attendance on behalf of the external auditors, Scott Moncrieff.

19.02 DECLARATIONS OF INTEREST

No declarations of interest were received.

19.03 MINUTES OF MEETING HELD ON 27 NOVEMBER 2018

Subject to a few minor typographical errors, the Minutes were accepted as a true and accurate record of events.

19.04 MATTERS ARISING – ACTION GRID

Updates were given on all of the matters arising. All matters had been completed.

A Committee Member queried what action had been taken in respect of financial forecasts (item 18.50) to produce formal plans. The Chair explained that a 5 year forecast had been presented to the Finance & Resources Committee and the Board. Assurance was given that the Finance & Resources Committee would be taking this forward and would be receiving regular updates.

In relation to Item 18.55, S Inglis informed the Committee that the Internal Audit Plan had been updated to reflect the discussions at the last meeting.

The Committee noted the Matters Arising Action Grid.

19.05 INTERNAL AUDIT REPORTS

STUDENT RECRUITMENT AND RETENTION REPORT

S Inglis was invited to provide an overview of the Student Recruitment and Retention Audit Report which had been circulated with the papers. S Inglis took the Committee through the Report, outlining the Scope, Objectives and Findings. S Inglis informed the Committee that the Level of Assurance had been assessed as Good with a number of strengths being identified.

The Committee discussed the Report. A Discussion took place around the comment on SLT meeting weekly around the perceived critical time for enrolment, (September – October) and whether or not this was the right time to be assessing enrolment, noting the distinction between recruitment and enrolment. The Committee and Management agreed that the critical time for recruitment was prior to this. The Committee discussed the potential difficulties a prospective student may encounter in trying to apply for a course over the six week summer period when a lot of the College staff are on holiday. The Principal noted the comments and informed the Committee that a group of Senior Managers have already been looking at this and are considering ways to keep students warm over that period. S Inglis noted that this was not an issue which had been raised by any of the staff during the audit.

A Committee Member sought clarification on the definition of the word 'Prospectus' on Page 11. S Inglis informed the Committee that the reference to Prospectus was not intended to be a reference to a hard copy Prospectus and was a general term to include the on line Prospectus currently utilised by the College.

The Chair thanked the Management for their work in achieving this good report.

The Committee decided that the Report should also be seen by GM the Learning and Teaching Committee.

STUDENT WELFARE –DUTY OF CARE REPORT

S Inglis was invited to provide an overview of the Student Welfare – Duty of Care Audit Report which had been circulated with the papers. S Inglis took the Committee through the Report, outlining the Scope, Objectives and Findings. S Inglis informed the Committee that the Level of Assurance had been assessed as Good with a number of strengths being identified. The Committee's attention was drawn to the Audit Approach and, in particular, the involvement of the Student Association Development Officer.

The Committee discussed the Report. Discussions took place around the proposed Corporate Parenting legislation with the Committee seeking clarification on the College's Corporate

Parenting Procedure. The Committee were advised that a Safeguarding procedure is in place. J Vincent agreed to update the Committee on the position with the Corporate Parenting legislation. The Committee discussed the practice in England where it is a statutory requirement to have a Safeguarding Champion on the Board of a College. JV

The Committee discussed the reference to unspent convictions on Page 7 of the Report. Discussion took place around the process for declaring convictions with J Vincent giving an overview of the process explaining that some courses require a PVG check whilst others will only invite prospective students to self-declare any unspent convictions. J Vincent informed the Committee that all staff are required to have a PVG check prior to commencing employment. The Committee discussed the ongoing risk of staff and students getting a conviction after the commencement of employment/study and there being no mechanism to capture this information.

The Committee queried the reference to a 'self-care support scheme' on page 9 of the Report. J Vincent informed the Committee that he has already queried what support is in place and will update the Committee when he receives a response. S Inglis agreed to reflect on this before publication of the Report. There were a couple of typos and an updated version will be circulated to Committee members picking up on this and the discussed amendments. JV/SI
SI

The Chair thanked the Management for their work in achieving this good report.

PARTNERSHIP WORKING (INCL REGIONAL ENGAGEMENT)

S Inglis was invited to provide an overview of the Partnership Working Audit Report which had been circulated with the papers. S Inglis took the Committee through the Report, outlining the Scope, Objectives and Findings. S Inglis informed the Committee that the Level of Assurance had been assessed as Good.

The Committee discussed the Report. In response to a query from a Committee Member, S Inglis informed the Committee that this had been a high-level review of the effectiveness of partnership working and therefore no checks had been made to ascertain how the partners view the partnership and whether or not they recognise the partnership as working to a particular level.

The Committee discussed how the value added by partnerships could be measured. The Committee considered the use of commercial firms to look at potential business partners and prioritise those where it would be beneficial to direct efforts. G Devlin agreed to provide details of a commercial firm offering this service which Scott Moncrieff have used. J Vincent informed the Committee of the various business development channels already in place. GD

The Chair thanked the Management for their work in achieving this good report.

19.06 INTERNAL AUDIT 2018/19 PLAN PROGRESS

The Chair invited S Inglis to speak to the Report issued with the Agenda.

S Inglis outlined the Internal Audit Plan Schedule. The Committee discussed the Schedule. The Committee requested that the scope of the Health & Safety Audit includes Safeguarding.

SI/JT

There was a discussion on the forthcoming ESF funding audit and J Thomson referred to the paper which had been presented to the Board at its March meeting. G Devlin requested a copy of that report.

JT

The Chair thanked S Inglis for the update.

19.07 COLLEGE STRATEGIC RISK REGISTER

J Thomson was invited to speak to the Report issued with the Agenda. J Thomson took the Committee through the risk register noting the changes since the last meeting.

The Committee discussed the Risk Register. The Committee decided there was a need to articulate the risks differently in light of the recent updates on the five year financial forecasts. There is now a greater emphasis on capturing the issues around the need to grow commercial activity and reduce costs. The Committee requested that Risk F2 is split into two risks to ensure that the failure to grow commercial income is captured. In addition, the Committee requested that an additional risk is included to capture the failure to manage/reduce costs.

JT

G Devlin queried whether or not there needs to be a risk around the redevelopment of the Cardonald Campus. J Thomson advised that this risk was captured under Risk O5 but agreed to update it to reflect that an Estates Strategy Review is being undertaken.

JT

The Committee discussed the Governance Risk G2 (recruitment of Board Members) and whether or not this risk could now be removed from the Register. G Murray advised the Board that this risk may become more relevant over the next 12 months with a number of Board Members reaching the end of their term of office. G Murray agreed to articulate the mitigating actions to reflect this.

GM

The Committee thanked J Thomson for the update.

19.08 INTERNAL AND EXTERNAL AUDIT ROLLING ACTION PLAN

T Elliott was invited to speak to the Report issued with the Agenda. T Elliott took the Committee through the Report inviting questions on any items therein.

The Committee discussed the Report. The Committee sought an update on Item 1.4. G Devlin suggested that an assurance mapping exercise could take 6 months to a year to carry out. The Committee agreed that J Thomson should be the responsible

JT

officer for this with the Clerk to the Board picking up any necessary changes to the Committee Remit after the exercise has been carried out. J Thomson agreed to bring a paper to the next Committee meeting setting out a timeframe on how this will be implemented and highlighted the exercise already undertaken as part of the 2017/18 year end. GM
JT

The Committee sought an assurance that the HR procedures update as requested by the Board was being progressed by way of implementing standard procedures across the College. J Thomson advised the Committee that this was being monitored by the OD Committee with a paper going to the next OD meeting. JT
The Chair asked for an update to be brought back to this Committee.

The Committee thanked T Elliott for the update.

19.09 EQUALITY IMPACT OF DECISIONS MADE

None.

19.10 REVIEW OF PAPERS (INCLUDING DISCLOSABLE STATUS)

The Committee discussed the disclosable status of the papers and it was agreed that all papers should be disclosed as per their indicated status on the papers. T Elliott suggested that a column be introduced to the Agenda to reflect the disclosable status of papers. GM

19.11 ANY OTHER BUSINESS

G Devlin informed the Committee that the Audit Scotland Annual College Sector Overview Report would be published imminently.

T Elliott informed the Committee that an Audit Scotland Questionnaire had been issued on the College's views on the External Audit service. T Elliott and J Thomson had drafted an initial response on behalf of the College. They would be discussing it with the Committee Chair to get his input into the responses. It was agreed that a collective response would be submitted on behalf of the College and that the response would not be anonymous. It was agreed that a copy of the Response should be issued to J Vincent prior to submission. TE/JT

The Committee Chair thanked those who had provided papers for the meeting.

DATE OF NEXT MEETING

Wednesday 22nd May 2019 at 4.30pm, the Boardroom, Langside Campus.

Approved