

BARTON PEVERIL SIXTH FORM COLLEGE

Audit Committee

Minutes of the meeting held on
Tuesday, 19 June 2018 at 5.36 pm

Present:

Mr A Jackman (Acting Chair)
Mrs C Fletcher
Dr D Robinson

In attendance:

Mr M Chart (Vice Principal (Finance and Resources))
Mrs J Miles (Clerk)
Miss F Tasdelen (Finance manager)
Mr R Bott (Mazars)
Mr W Barnard (TIAA)

Apologies:

Mr P Boote (Chair)
Mrs V Davies (TIAA)

Absent:

None

		Action
363	Preliminaries Mr Jackman was elected as the Acting Chair for the meeting in the absence of Mr Boote and went on to welcome Auditor Mr Will Barnard who was attending his first meeting. The Vice Principal (Finance and Resources) (VPFR) stated that he would be presenting the training session on the General Data Protection Regulation (GDPR) and not the Information Systems Manager, as had originally been planned.	
364	Declaration of Interests No member of the Committee had anything to declare relating to the items on the agenda.	
365	Election of the Chair The Clerk informed members that Mr Boote was willing to carry on in the role of Chair. He was elected unopposed.	
366	Confidential meeting with the Internal Auditors and the External Auditors Staff members left the meeting for a few minutes. Neither the Internal nor the External Auditor had any issues to bring to the Committee's attention. The External Auditor commented on the success of the College and staff were receptive and	

responsive. The handover period from the Director of Finance to the Finance Manager seemed to work well and processes were being documented. Staff returned to the meeting.

367 Training Session

367.1 Presentation on GDPR from the Vice Principal (Finance and Resources)

The VPFR used a PowerPoint Presentation to explain the changes in the law with regard to GDPR which took effect on 25 May 2018, highlighting:

- the College had become a Data Controller and a Data Processor
- accountability
- what policies and paperwork must show
- how personal data would be handled
- legalities
- individual's rights
- practical implications
- examples of possible data breaches
- measures taken including training

367.2 A members asked what directions had been given to staff if there was a breach of data.

Agreed Action

The e-mail sent to staff about Privacy Statements would be forwarded to Governors

VPFR

367.3 It was also noted that the Internal Auditors would review the whole process during the following academic year. Going forward the VPFR would be the Data Protection Officer and the Information Systems Manager would manage GDPR.

368 Equality and Diversity Issues arising from the Agenda

Members were reminded of the need to consider Equality and Diversity issues when discussing items on the agenda.

369 Minutes

369.1 Minutes of the meeting held on Thursday, 2 November 2017 and the notes of the meeting of Tuesday, 20 March 2018 were approved as a true record and signed by the Acting Chair.

369.2 Matters Arising from the Minutes

Matters arising had either been actioned or were ongoing, other than the on-line checking of licenses for those driving the minibuses. The Reserves Policy may need to be changed if the Property Strategy changed. The Property Strategy had been reviewed by the Finance and Employment Committee and would be appended to the Strategic Plan.

Agreed Action

The External Auditor would source some examples of Reserves Policies

Mazars

369.3 The updated Action Points sheet would be kept as part of the Committee's records.

370 External Audit**370.1 Draft External Audit Plan for 2018-2019**

Mr Bott, the External Auditor, presented the draft Plan stating that a planning meeting had been undertaken the previous month. Fraud was a key area going forward following the collapse of Carillion. Larger numbers of students may bring issues. No problems were anticipated with FRS102 or Expenditure. Materiality was set at 1-2% of revenue. Anything in excess of £5,000 would be brought to the Committee's attention.

370.2 The Acting Chair pointed out an anomaly in the fees which was conceded by the Auditor. There was very little changing in the Post-16 Audit Code. Members concurred that the Plan was a comprehensive document and similar to those of previous years.

Agreed Action

Members unanimously agreed to recommend the Draft External Audit Plan for 2018-2019 to Corporation for approval

Clerk

370.3 Emerging Issues

There were no emerging issues of which the Auditor was aware.

370.4 Review of 'Going Concern'

There was nothing to add.

371 Internal Audit**371.1 Performance Indicators (PIs): review of 2017-2018 and setting for 2018-2019**

The VPFR presented the PIs, indicating the satisfaction with TIAA and the proposal that they were maintained for the following year. The Acting Chair commented on the value-added from benchmarking exercises undertaken.

Agreed Action

Members unanimously AGREED:

- the management's PI scoring for 2017-2018
- the proposed PIs for 2018-2019

371.2 Draft Internal Audit Plan (one and three years)

Mr Barnard, the Internal Auditor, presented TIAA's draft Plan, highlighting the main points. The detailed proposals for 2018-2019 were in Annex C. The two main visits were detailed in the Schedule. Annex D contained the historic summary.

371.3 Questions were asked about bringing forward accounting issues (these would be included in 2018-2019) and whether 5 days were needed in managing and planning (management reporting included attendance at meetings and responding to the client).

Agreed Actions

- **The Whistleblowing Policy would be checked against GDPR**
- **Members unanimously agreed to recommend the Draft Internal Audit Plan for to Corporation for approval**

VPFR

Clerk

372 Risk Management

The VPFR presented the Risk Management document and highlighted the Risk Management Group's consideration of increased recruitment and its effect on all staff. Other issues discussed in depth included bus arrangements, Prevent and GDPR and emerging risks were always considered.

Members discussed the effects of increased recruitment. Queries were raised regarding the lack of actions set and smart targets for staff.

Agreed Actions

- **Members unanimously AGREED to recommend the Risk Management Policy, Risk Register and Statement of Controls document for 2018-2019 to Corporation for approval**
- **The VPFR would visit Winchester University to view Risk Management processes there**

Clerk
VPFR

373 Outstanding items from previous Audit Reports

373.1 The VPFR highlighted the outcomes of the two recent audit visits including an outcome of Substantial Assurance for Governance.

373.2 Members were also advised of the improved procedures for Trading Activities following the Limited Assurance given by the Internal Auditors. A follow-up visit would take place at the beginning of July.

373.3 Members noted the content of the report.

374 Policy Reviews**374.1 Health and Safety Policy**

The Health and Safety Policy had been reviewed by the Health and Safety Committee where the main changes, other than the updated College staffing structure, were to improve and strengthen section 4. It was noted that Mr Boote was not present at the particular Health and Safety Committee meeting concerned.

Agreed Action

Members unanimously agreed to recommend the revised Health and Safety Policy to Corporation for approval subject to any comments from Mr Boote

VPFR

374.2 Health and Safety Student Guidance

It was proposed that this document was withdrawn as Health and Safety guidance for students was delivered in various ways, particularly through the Tutorial programme.

Agreed Action

The Health and Safety Student Guidance would be withdrawn

374.3 Acceptable Use of IT Policy (Staff)

There were a lot of changes to the current document partly due to GDPR changes and therefore both the current and the proposed new versions were provided. It was proposed that there should only be one policy to cover staff, students and guests.

Agreed Action

Members unanimously agreed to recommend the revised Acceptable Use of IT Policy to Corporation for approval

374.3 Environmental and Sustainability Policy

This was the first attempt at such a policy had been written for the College and the VPFR acknowledged the help of TIAA in providing examples. It was proposed that the Health and Safety Committee should develop the three-year Action Plan and oversee the implementation of the policy. It was pointed out that the VPFR’s title should be updated and suggested that the word ‘friendly’ on the last line of the second paragraph on page 2 should be changed to ‘responsible’.

Agreed Action

Members unanimously agreed to recommend the draft Environmental and Sustainability Policy to Corporation for approval subject to the changes detailed above

VPFR

374.4 General Data Protection Policy

The GDPR Policy was designed to make the College compliant with the new law. It was pointed out that some links were missing on page one.

Agreed Action

Members unanimously agreed to recommend the General Data Protection Policy to Corporation for approval, subject to the addition of the highlighted missing links

VPFR

375 Committee Business

375.1 Health and Safety Governor’s Report

The Clerk reported that, knowing he would not be at this meeting, Mr Boote had emailed her to state that he remained concerned on the completeness of trip risk-assessments, which sadly remained unsolved. He would undertake another audit in the next three months. The VPFR added that the new practices and documentation were in place and would be reviewed again the following term.

Chair

375.2 Annual Review of the Committee’s Terms of Reference (TsoR)

The Clerk pointed out that in the recently published Joint Audit Code of Practice it was recommended that, in terms of best practice, Staff Governors ought not to be members of the Audit Committee.

Agreed Action

The TsoR would be amended to remove the requirement for a Staff Governor to be a member of the Committee and would be presented to Corporation for approval

Clerk

375.3 Committee’s Schedule of Business for the academic year 2018-2019

Members noted the proposed schedule for the following academic year.

376 Standing Items

376.1 Risk Register (changes by exception) and Emerging Risks and including Top Ten Risks

There was nothing to report.

376.2 Confirmation of expenses claimed

There was nothing to report.

377 Information Exchange

377.1 Members were advised that Mrs Smallman had safely delivered a daughter and sent their congratulations.

377.2 Mr Bott asked if the date of the next meeting might be changed.

378 *Date of next meeting: Thursday, 1 November 2018 at 5.30 pm in the Conference Room (please note change from original planned date)*

The meeting closed at 7.28 pm

