

BARTON PEVERIL SIXTH FORM COLLEGE

Audit Committee

Minutes of Meeting held on
Tuesday, 27 June 2017 at 5.34 pm

Present:

Mr P Boote (Chair)
Ms D Collins
Mr A Jackman
Dr D Robinson

from 5.37 pm

In attendance:

Mr M Chart (Assistant Principal (Finance and Resources))
Mr G Miles (Director of Finance)
Mrs J Miles (Clerk and PA to the Senior Leadership Team)
Mrs V Davies (TIAA)
Mr M Stabb (TIAA)
Mr J Hewitson Mazars)

Apologies:

Mr R Bott (Mazars)

Absent:

None

		Action
321	Preliminaries The Chair welcomed the Auditors to the meeting, especially Mr Mark Stabb of TIAA (who was attending with Mrs Vicky Davies) and Mr James Hewitson of Mazars, who was attending in place of Mr Bott (both attending a Barton Peveril College Audit Committee for the first time).	
322	Declaration of Interests No member of the Committee had anything to declare relating to the items on the agenda.	
323	Confidential meeting with the Internal Auditor and the External Auditor	
323.1	The Assistant Principal (Finance and Resources) (APFR) and the Director of Finance (DF) left the meeting for two minutes and the Chair asked if the Auditors had any concerns or issues to report. The Auditors had nothing that they wanted to raise without the Managers present.	
323.2	The staff managers returned to the meeting.	

324 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.

325 Minutes

325.1 Minutes of the meeting held on Tuesday, 21 March 2017 were approved and duly signed by the Chair.

325.2 *Mr Jackman arrived at this point.*

325.3 Matters Arising from the Minutes

Matters Arising were ongoing, on the agenda or had been actioned, other than:

- the discussions about the need for a separate Sustainability Policy
- information on the Marketing department’s interface with teachers (this would be available at the next meeting as the new Marketing Manager was not yet in post)

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

326 External Audit

326.1 Draft External Audit Plan for 2017-2018

Firstly Mr Hewitson introduced himself and stated that he had worked at the College previously, when Mr l’Anson was in post. He presented the plan for the following year, which had been compiled to cover any issues or general risks and taking into account accumulated knowledge of Barton Peveril and the sector. It included the scope and the timeline to form the external and regularity audit, including detailed, substantive probing, if necessary. The four mandatory areas would roll forward, unless there was a shift in Audit Regulations or there were any concerns. Section 4 introduced the team; Section 5 contained the fees and the usual series of appendices plus a fraud update.

326.2 Emerging Issues

There were none to report.

326.3 Review of Going Concern

This was a significant risk and mitigating circumstances would be reviewed. The auditors would also look out for potential fraud.

Agreed Actions

- **Fraud would be considered at the next Risk Management Group meeting**
- **Members unanimously agreed to recommend the Draft External Audit Plan for 2017-2018 to Corporation for approval**

327 Internal Audit

Performance Indicators: review of 2016-2017 and setting for 2017-2018

Members reviewed and approved the proposed scores and their use again for the following year.

APFR/TIAA

APFR

APFR

Clerk

Agreed Action

Members unanimously AGREED:

- the management’s PI scoring for 2016-2017
- the proposed PIs for 2017-2018

328 Risk Management: Annual Report and Risk Management Statement

328.1 The APFR stated that a lot of work had been carried out on Prevent issues in the last two years and that Ofsted had been complimentary on this issue. In addition when the decision against academisation was made the Risk Management Group had reviewed the risks and financial implications of not becoming an Academy.

328.2 The physical security of the College was a major item for the year. The introduction of the General Data Protection Regulation (GDPR) would continue to be an item for consideration in the following year. It was proposed to retain the same Top Ten Risks, in the same order for the following year.

328.3 A question was asked about whether an external person (eg the Chair of the Audit Committee) should be a member of the Risk Management Group but this was not generally the case in the sector. Members went on to discuss the fact that sustainability was not high on the list. This had been reviewed two years previously and the APFR suggested that this was revisited at the Health and Safety Committee and that he would research other colleges’ stance on the subject.

328.4 The APFR was asked if there was any issue that would be high on the Register but has high mitigation which moves it lower. The APFR said that the Loss of Key Staff could fall into this category. Members noted the content of the report.

Agreed Action

Members unanimously AGREED to recommend the Risk Management Policy, Risk Register and Statement of Controls document for 2017-2018 to Corporation for approval

329 Compliance with the letter from Peter Lauener, Chief Executive of the Education and Skills Funding Agency

The APFR advised members that the letter from Mr Lauener was being presented to all Committees. Evidence of compliance was contained within the APFR’s paper and the Auditors would identify any associated issues which they had not. Mrs Davies pointed out that the phrases contained in the letter such as ‘weak governance’ did not resonate when thinking of Barton Peveril.

330 Outstanding items from previous Audit Reports

The APFR presented his paper and discussion ensued on staff with appropriate licences driving the minibuses. No policy was in place regarding the issue of a minibus driver with points on their license and Mr Hewitson stated that one of his clients had a policy of only those with clean driving licences being allowed to drive students. There was now the opportunity to check licences on the DVLC website.

Agreed Action

The APFR would follow up the idea of on-line checking of licences for those

APFR
APFR

Clerk

driving the minibuses	APFR
331 Policy Review	
331.1 Anti-Fraud Policy	
<p>The Anti-Fraud Policy was due for review. Cyber Fraud had been included and definitions had been updated. There was a cross-reference to the Gifts and Hospitality and although this did not need to be approved by Corporation it was included for information. The Auditors made the following suggestions:</p>	
<ul style="list-style-type: none"> ▪ it should be made clear in section 4 that it is the Internal Auditors who may be informed, not the External Auditors ▪ 'including those caused by fraud' should be added to paragraph 3.4 ▪ mention of the Joint Code of Practice in paragraph 3.3 should be corrected to the Post-16 Code of Practice ▪ the inclusion of the Internal Auditors' fraud reporting hotline (01329 848122) 	
331.2	
<p>The APFR was asked whether the College had a Sustainability Policy to cover such areas as disposal of chemicals and kitchen waste.</p>	
Agreed Actions	
<ul style="list-style-type: none"> • Members unanimously AGREED to recommend the Anti-Fraud Policy to Corporation for approval, subject to the corrections above • The APFR would investigate the need for a separate Sustainability Policy with the help of the Internal Auditor 	APFR
331.3	
<p>Members reviewed the Gifts and Hospitality Policy and some additions were suggested such as a de minimus amount and the consideration of hospitality given.</p>	APFR/TIAA
332 Committee Business	
332.1 Health and Safety Governor's Report	
<p>The Chair reported that the Health and Safety Committee would be following up on Risk Assessments in the Autumn term and would be continuing to review areas of the College in terms of Health and Safety.</p>	
Agreed Action	
<p>An item on Sustainability would be added to the Health and Safety Committee's agendas</p>	APFR/Chair
332.2 Committee's Schedule of Business for the academic year 2017-2018	
<p>The draft Schedule of Business was approved.</p>	
Agreed Action	
<p>The date of the Autumn term meeting would be updated</p>	Clerk
333 Standing Items	
333.1 Risk Register (changes by exception) and Emerging Risks and including Top Ten Risks	
<p>There was nothing to add to the discussion on agenda item 7.</p>	
333.2 Confirmation of expenses claimed	
<p>An expenses claims form had been signed.</p>	

334 Information Exchange

There was none.

335 *Date of next meeting: Thursday, 2 November 2017 at 5.30 pm in the Conference Room*

The meeting closed at 6.35 pm.