

BARTON PEVERIL SIXTH FORM COLLEGE
Audit Committee

Minutes of Meeting held on
Thursday, 2 November 2017 at 5.30 pm

Present:

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

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)
Mr M Stabb (TIAA)
Mr R Bott (Mazars)
Mr J Hewitson (Mazars)
Mr P Horner

to 5.46 pm

Apologies:

Ms D Collins

Absent:

None

		Action
336	Preliminaries	
	The Chair welcomed new member Mrs Colette Fletcher (attending her first Audit Committee meeting) and the Auditors to the meeting.	
337	Training on paperless meetings	
337.1	Mr Peter Horner gave an overview of the new Governors' area on the Team Drives section of the College's Google Drive which would be used in the future to help to facilitate 'paperless' governance. He showed Governors how to save documents on to their own area so that they could make their own notes on the papers on-line. Papers would be e-mailed to the Auditors in future.	
337.2	Mr Horner was thanked for the training session and left the meeting at this point.	
338	Declaration of Interests	
	No member of the Committee had anything to declare relating to the items on the agenda.	

339 Confidential meeting with the Internal Auditor and the External Auditor

339.1 The Assistant Principal (Finance and Resources) (APFR) and the Director of Finance (DF) left the meeting for a few minutes and the Chair asked if the Auditors had any concerns or issues to report. The Auditors agreed that all requested information was provided on time and in response to a question confirmed that management was receptive to suggestions. The matter of the DF's retirement and a handover to his successor had been raised. Processes were in place and fit for purpose but it had been suggested that tasks were documented and reviewed before a handover took place. Governors expressed their wish to ensure that the person taking over the post possessed the required skills set.

Agreed Action

A request would be made that Mr Jackman might be involved with the appointment process

AJ

339.2 The staff managers returned to the meeting.

340 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.

341 Minutes

341.1 Minutes of the meeting held on Tuesday, 27 June 2017 were approved and duly signed by the Chair.

341.2 Matters Arising from the Minutes

Matters Arising were ongoing, on the agenda or had been actioned, other than the possibility of on-line checking licences for those driving the minibus

APFR

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

342 Internal Audit**342.1 Internal Audit Annual Report**

Mr Stabb, the Internal Auditor reported that all work had been completed and the Internal Auditors presented a positive audit opinion. There were no issues to raise.

342.2 Report from the October visit

The draft report would be available soon. Mr Stabb said that a few minor points had been raised but nothing of significance. In response to a question it was confirmed that more fraud was being identified nationally but not locally. It was noted that telephone fraud was increasing in the university sector and it was suggested that the Whistleblowing Policy should be checked to ensure it supported the Anti-Fraud Policy.

343 External Audit**External Audit Findings Report, including Financial Statement and Regularity Audit Final Opinion**

The External Auditor, Mr Bott, presented the External Audit Findings Report, noting that it was pleasing to see a college with a good surplus and acknowledging that the increase in student numbers created additional pressures on some Support Staff.

In addition he reported:

- one small issue regarding the numbering of journals raised in the finance package, although there was a full audit trail and this issue had been raised with the software provider
- depreciation and pension assumptions were confirmed
- with regard to handover procedures for the Director of Finance post it was suggested that schedules be prepared to ensure a smooth handover
- a large number of transactions were carried out by a small team and a delegation of some reconciliation duties was recommended
- the two points raised in the previous year had been resolved
- not a single numerical error had been identified

Agreed Action

The Letters of Representation would be forwarded to the DF electronically for signature at the Corporation meeting in December

Mazars

344 The College as a ‘Going Concern’

The APFR presented his paper stating that looking at two years ahead gave added assurance. The Finance and Employment Committee scrutinises the revised Budget and assurance can be taken from the financial planning and the work of the External Auditors that the College remained a ‘Going Concern’.

345 Corporation’s Draft Annual Report and Financial Statements

345.1 The APFR pointed out that page 4 of the Annual Report reported the College's successes and outcomes, which were very good and the 9.5% growth in student numbers in September. There had been an increased recruitment from the Eastleigh schools and continued growth would bring the need for a new Property Strategy to address accommodation.

345.2 Members discussed the achievement of the Key Performance Indicators in the Strategic Priorities and the lack of a Reserves Policy was raised when considering the Reserves section on page 12. Members noted the improvement in the quality of the Annual Report in the last few years.

Agreed Actions

- **The need for Reserves Policy would be considered in advance of the production of the next Annual Report**
- **Various typographical errors would be corrected before presentation to the Corporation**

APFR

APFR

346 Audit Committee’s Annual Report to Corporation

Members noted the content of the Report, which would be on the agenda for the

next Corporation meeting. The External Auditors offered to forward a self-assessment questionnaire for Audit Committees for future use.

Agreed Action

Members' attendance at Audit Committee meetings would be added

Clerk

347 Health and Safety Committee's Annual Report

The APFR highlighted:

- a downward trend in the reporting of accidents, in the context of higher student numbers and increased awareness of reporting methods
- the audit and improvement of departmental Red Files
- increased membership of the Health and Safety Committee
- a need to improve the health and Safety training at staff induction

Agreed Action

Page numbering would be corrected

APFR

348 Outstanding items from previous Audit Reports

- Staff driving licences had been mentioned under Matters Arising.
- Risk Assessments for off-site trips were under review by the APFR to ascertain if improvements had been made following the raised profile.

Agreed Action

The Outstanding items from previous Audit reports would be moved to after the Audit Reports in future

Clerk

349 Policy Reviews

349.1 Anti-Bribery Policy

The Anti-Bribery Policy had been revised using the Association of Colleges' model policy.

Agreed Action

Members unanimously AGREED to approve the revised Anti-Bribery Policy

349.2 Data Protection Policy

The APFR pointed out that the Data Protection Policy was due for review but work had begun on consideration of the new General Data Protection Regulations (GDPR). It was therefore suggested that the current policy remain in place until a draft GDPR Policy was presented at the next meeting. The Sixth Form Colleges Association was creating a toolkit with advice on how to operate the new regulations.

Agreed Actions

- **Members unanimously AGREED to maintain the current Data Protection Policy until a draft GDPR Policy was available**
- **The Internal Auditors would help with benchmarking**
- **Training on this subject would be given at the summer term Audit Committee meeting**

APFR
APFR/TIAA

APFR

350 Committee Business

Health and Safety Governor's Report

The Chair reported that the expansion of the Health and Safety Committee's membership to include Heads of Curriculum was proving to have a huge impact. There would be a meeting between him and the APFR to follow up on Off-site Risk Assessments after the next Health and Safety Committee meeting.

351 Standing Items

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

The APFR pointed out that:

- Staffing had moved up into the Top Ten Risks two years previously as it was difficult to recruit staff to a couple of curriculum areas.
- Two meetings were going to take place the following week regarding bus routes and contracts – a monetary saving had to be balance with a risk of losing control of the transport provision

Agreed Actions

- **A summary of the risks would be provided for the new Governor, Mrs Fletcher**
- **An update on Transport would be provided at the next meeting**

APFR
APFR

351.2 Confirmation of expenses claimed

No expenses had been claimed since the last meeting.

352 Information Exchange

352.1 There was none.

352.2 There would be a presentation at the next meeting from the new Marketing team and a presentation on GDPR at the Summer term meeting.

APFR

353 *Date of next meeting: Tuesday, 20 March 2018 at 5.30 pm in the Conference Room*

The meeting closed at 7.05 pm