Barnet and Southgate College Corporation
Audit and Risk Committee Meeting

Date: **Wednesday 28th September 2022**
Time: **18.00-20:00**
Venue: **via Teams**

Present	Mark Sweeny	Chair
	Diane Moore	External Governor
	Rouzbeh Faramarzian	External Governor
	Alex Middleton	External Governor
In attendance	Mark Sellis	Executive Director Corporate Service (EDCS)
	Hiten Savla	Director of Finance
	Darren Mepham	CEO
	Paul Goddard	Scrutton Bland
	Leisyen Cox	Scrutton Bland

Italics denotes absence **MINUTES**

Item	The meeting opened at 18:00 and was quorate with 2 members being present.
1	**Preliminary Items** **i. Apologies for absence** Apologies received from Alex Middleton **ii. Confirmation of eligibility, quorum and declarations of interests** There were no declarations of interest. **ACTION: Declaration of Interest forms to be sent to Rouzbeh and Diane for completion** **iii. Requests for urgent business** The chair has asked for Enrolment Risk to be discussed under Risk Management
2	**Minutes** **i. Meeting held on 04 July 2022** **ii. Matters arising and outstanding actions** **MINUTES OF THE MEETING HELD ON THE 4th July 2022**

	The minutes of the meeting held on the 4th July were approved as true and correct record of the meeting. Mark confirmed that the Minutes can be signed
3	**Internal Audit 2021-2022** Leisyen Cox from Scrutton Bland provided feedback on the reports in this item **i. High Needs Learner Support Audit** "Significant" assurance option has been given to this Audit with one medium risk recommendation noted. The response date for this risk is due by the end of September and Scrutton Bland have received updates that clear progress is being made, with manager updates received in August and September. Hiten reported that this information is very useful but he was also expecting to see findings around Adult Learners and not just High Needs Learners with EHCPs. **ACTION: Leisyen to investigate if the original audit scope included Adult Learners**. **ACTION: Mark Selis suggested that the audit for Adults Learners is added to the future cycle** Mark Sweeny would like to know what quality control protocols the college has in place around business processes that have spreadsheets within them. Mark Sweeny also stated that he is unhappy that questions regarding the scope of the audit are being asked at the point that the report is being presented. He asks that these kinds of questions are asked at the beginning of the audit when the scope is being agreed. **ii. Follow-up audit** Leisyen gave an overview of the report and confirmed that reasonable progress has been made with implementing recommendations that are in scope but noting that there were 12 recommendations that they have been unable to conclude as the evidence wasn't available at the time of the audit. All High Risk recommendations had been concluded. Mark Sellis fed back that the recommendations that Scrutton Bland were unable to draw conclusions on are in most cases because the College didn't coordinate the response for Scrutton Bland within the audit period and feels that the evidence for these items are in place. The College will now coordinate efforts to enable Scruton Bland to follow up on the 18 recommendations that are still not concluded. Mark Sweeny asks if in the future if there is an occurrence like this again, please can the Audit Committee be given prior warning, rather than fining out at this late stage. **ACTION: Mark Sweeny asks if the Audit Committee can have an update on the outstanding recommendations and a timeline of when they are expected to be completed by** **iii. Progress Report**

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	All members happy with the report
4	**Internal Audit Schedule 2021-2022** Diane Moore asked where there any areas that came close to being included in the plan but didn't make the final schedule. **ACTION: Mark Sellis to send Diane the original plan for reference.** Diane asked do we hold back capacity in case any issues arise in year. Leisyen confirmed that this is the case. The scheduled is a live plan that can be adapted Mark Sweeny would like to make sure that the scope of all audits is clear at this point going forward. Mark Sweeny suggested that moving forward we need a broader assurance framework. Mark Sellis responded to say that within the Colleges Corporate Risk Register (Agenda Item 6) this is where the College are starting to implement a board assurance mapping approach which intends to provide this assurance.
5	**Financial Statements and Regularity Audit** **i. Accounting Estimates and Areas of Judgement** Hiten Savla confirmed that the item in yellow (Grant Clawback) is due to the period 14 report is still being finalised to provide the final position on this item. Hiten asks the Audit Committee to understand that some of components of these items are still to be confirmed. **ii. Board Assessment of Fraud Risk** Hiten confirmed that there is unlikely to be any further changes to this paper **iii. Draft Regularity Audit Self-Assessment Questionnaire** **ACTION: Hiten to forward on the questionnaire to Committee members for completion by the end of October** **iv. Annual Report and Statement of Corporate Governance and Internal Control – timeline** **ACTION: Mark Sellis and Hiten to meet with Diane and Rouzbeh to be able to give further background around the financial processes**
6	**Risk Management** **Corporate Risk Register** Mark Sellis provided context around the background to the Corporate Risk Register. There was a dedicated meeting that looked at the Corporate Risk Register on 4th

	July 2022, which he feels has made it more consistent. The Risk Register is regularly reviewed by ELT. Mark Sweeny fed back that he feels that the style that has been adapted is clear and feels that we need to allow the register to becoming embedded. He feels that the document has also captured the content well. Diane and Rouzbeh both agree with Mark Sweeney's comments. Mark Sweeney asks Mark Sellis if there is any content that needs to be drawn to the committee's attention. Mark Sellis responded saying that the finance items will be reviewed over the next few weeks in relation to both enrolment numbers and also energy costs, items relating to industrial relations are actively being discussed and the item around strategic growth is currently work in progress. Darren Mepham fed back to the Committee on the current progress with discussions with staff unions. **ACTION: Mark Sellis to plot the risks against the Assurance Mapping grid at the bottom of the risk tables** Mark Sweeney asks if the Enrolment Risk could be mapped out as an annual risk with a set of parameters around the expected numbers, to give further assurance rather than reacting when it happens. He asks is there a way to provide some additional external assurance to the board that all the college are working in the best way possible to meet the enrolment targets set. **ACTION: ELT to consider if there is a way to provide some additional external assurance to the board that all the college are working in the best way possible to meet the Enrolment targets set?**
7	**Audit Committee review** **i. Annual report** **ACTION: Lana Jackman to sign post Mark Sweeny to the work done last year for Mark Sweeny to action**
8	**Anti-Fraud Document – Update** Hiten explained that there is continued CPD and awareness taking place around Anti Fraud processes within the College. **i. Change of Insurers** Hiten informed the Committee that the college have moved from Zurich to FE Protect Limited which has implemented a cost saving for the college and we have also increased the cover
9	**Urgent business notified in advance** Enrolment Risk was discussed under Risk Management
	Date of forthcoming meetings

	ACTION: Mark Sellis to meet with Mark Sweeny 3 weeks prior to the meeting Joint Audit and Finance (Audit for one hour) Thursday 1 December 2022 at 18:00-20:00