

COLCHESTER INSTITUTE CORPORATION

***Minutes of a virtual meeting of the
AUDIT AND RISK COMMITTEE
held on Friday, 10 December 2021***

Present

Mark Davies, in the Chair
Liz Goodall

Irene Kettle

In attendance:

Gary Horne	Executive Vice Principal: Finance and Corporate Development
Hazel Paton	Clerk to the Governors
Anna O'Keeffe	RSM, Internal Auditor

The Chair had invited Members to submit written questions in advance of the meeting. These were addressed at the appropriate point during the meeting.

For the efficient running of the meeting, some agenda items were taken out of sequence.

1. Apologies for Absence

Apologies for absence were received from Lisa Blake and Terry Smyth.

2. Declaration of any conflicts of interest

None

3. Agreement to Starred Agenda Items

Members were invited to indicate any item which they wished to star for discussion or question. Items that were not starred were noted and/or approved by the Committee without discussion.

4. Minutes

The minutes of the meeting held on 23 June 2021 (CIC/AR/21/3/1) were received and approved as an accurate record.

5. Matters arising from the Minutes

There were no matters arising from the minutes that were not covered elsewhere on the agenda.

6. Assurance Dashboard incorporating Audit Tracker

The Committee received and noted CIC/AR/21/3/2, Assurance Dashboard 2020/21 and 2021/22 incorporating Audit Tracker.

7. Internal Audit Reports

The Committee received and noted:

- CIC/AR/21/3/7, Safeguarding and Student Wellbeing Internal Audit Report 4.20/21
- CIC/AR/21/3/8, Internal Audit Follow Up Report 5.20/21
- CIC/AR/21/3/3, Annual Internal Audit Report and Opinion – year ended 31 July 2021

The Internal Auditor reported that:

- the internal audit opinion for the Safeguarding and Student Wellbeing internal audit was Substantial assurance. There were five low priorities actions arising from the audit. The audit

found that there were comprehensive policy documents in place; extensive training; and effective systems for recording safeguarding concerns. The online resources support pages were good and there is good practice in the tutorial system.

- The follow up review had found that the College had demonstrated reasonable progress in implementing agreed management actions. Twelve management actions (four medium and eight low priority) had been followed up. Three of the medium actions, all from the previous follow up, had been partially implemented. One of the low actions had been partially implemented, and one had been superseded. Where required, actions had been updated.
- The annual internal audit opinion is that the College has an adequate and effective framework for risk management, governance and internal control. This is the highest of the four levels of assurance opinion. It is unusual to get this level of assurance. The reasons for this level of assurance were four audits received substantial assurance opinions; the follow up was positive (reasonable progress) and there were no high priority actions agreed during the year. It is agreed that to keep driving this level of improvement the Internal Audit plans needed to look at the right areas.

A written question had been received asking if Ofsted see Internal Audit Reports, and how they would judge 'reasonable progress'. It was reported that Ofsted can see almost anything they ask for, but they were unlikely to ask for these reports as they have their own methods for making such judgements. However, we might choose to share them with them. With regards to how they would judge 'reasonable progress' Ofsted would not be looking to make that judgement. The methodology for how the auditors judged reasonable progress was included at the end of the report.

Arising from the discussion it was reported that should there be any questions or concerns around Safeguarding during an Ofsted inspection this independent review undertaken in the last twelve months was available as evidence that adequate controls are in place.

The Committee extended its thanks to RSM, Anna O'Keeffe and her colleagues for the contribution they had made to the College during their term as Internal Auditor.

The Internal Auditor left the meeting.

8. **Audit and Risk Committee Annual Report**

CIC/AR/21/3/4, Audit and Risk Committee Annual Report to the Board and Chief Executive 2020-21, was received, considered and **APPROVED** subject to the following amendment.

The Committee asked for the section on the Internal Audit follow up to be strengthened by clarifying that reasonable progress is a positive assurance opinion, and cross referencing to the four substantial assurance reports received during the year.

9. **Regularity Audit Self-Assessment Questionnaire 2020-21**

CIC/AR/21/3/5, Regularity self-assessment questionnaire (2020 to 2021) was received, considered and **APPROVED**. It was reported that, in addition to the assurance work identified in the self-assessment, the External Auditor had undertaken an extra audit of the Apprenticeships ILR.

A written question had been received asking whether a cover sheet could be added to the self-assessment questionnaire, highlighting key changes. It was reported that because of the nature of the questions very little had changed from previous years and the wide range of data would make it difficult to summarise in a covering report.

10. **Risk and Assurance Report on Subcontracting**

CIC/AR/21/3/6, Risk and Assurance Report on Subcontracting 2020/21, was received and noted. In response to a written question, it was confirmed that the recommendations in the report had been actioned.

11. **Internal Audit Plan 2021-22**

CIC/AR/21/3/9, Audit Strategy and Annual Internal Audit Plan 2021/22, was received, considered and **approved for recommendation to the Board.**

In response to a written question, it was confirmed that curriculum planning was last audited in May 2020 and received a substantial assurance opinion. Learner numbers was last audited in 2019 and will be reviewed again in 2022-23.

It was agreed to invite the new Internal Auditor to introduce themselves at the next meeting and to give a presentation on their approach to their Internal Audit for the year and on matters they consider to be the key risk issues, horizon scanning, and how they are going to support the College and this Committee. **ACTION:** The Executive Vice Principal: Finance and Corporate Development to arrange this with the Internal Auditor.

12. **Value for Money Paper 2020-21**

CIC/AR/21/3/10, Value for Money Paper 2020-21, was received and noted.

13. **Risk Management**

The Committee received and noted:

- CIC/AR/21/3/11, notes of Risk Management Committee meeting held on 10 November 2021
- CIC/AR/21/3/12, Corporate Risk Register, last updated 12/11/2021.

It was reported that the Risk Management Committee normally reviews departmental registers. On this occasion departmental risk registers had been reviewed separately prior to the meeting and reported on by the Executive Vice Principal: Finance and Corporate Development. This enabled the Committee to focus on some of the key corporate risks, expanding on discussions previously held in College Executive meetings.

14. **Reports under the College's Fraud Policy**

It was noted that there had been no reports of suspected fraudulent or irregular acts under the College's Fraud Policy since the last meeting of the Audit and Risk Committee

15. **Health and Safety**

The Committee received and noted:

- CIC/AR/21/3/14, minutes of the meeting of the Health and Safety Committee held on 12 November 2021
- CIC/AR/21/3/15, Annual Health and Safety Report for 2020-21

In response to a written question about the reporting of incidents of 'tics and anxiety related to crowds', it was reported that there had been a rise in issues at the start of the academic year which was thought to be due to students returning to College after being away from school or college for extended periods of time. This was something that the College was continuing to monitor but had been less of an issue in the second half of term.

16. **Data Protection**

- 16.1. The Committee received and noted CIC/AR/21/3/16, Data Protection / Freedom on Information Dashboard
- 16.2. The Committee received, considered and **recommended to the Board for approval** CIC/AR/21/3/17, Data Protection Policy

17. **Development of Committee Members**
In the absence of two Members, it was agreed to defer CIC/AR/21/3/18, Development of Committee Members, to the next meeting.

18. **Date of Next Meeting**
The next meeting of the Audit and Risk Committee is on Wednesday, 9 March 2022 at 4.30pm. The meeting will be held via Zoom.

19. **Any Other Urgent Business**
There were no items.