

**Minutes of the Audit Committee video-conference AC19.3 held on Wednesday 10 June 2020  
Long Road Sixth Form College, Cambridge**

Present: Maria Ferguson (Chair), Charlie Brown, Tony Humphrey, Rikki Morgan-Tamosunas and Alison Miles

In attendance: Yolanda Botham (Principal), Charlotte Hemmins (Finance Director), Jason Dear (DPO/ITS Manager, to agenda items 5 and 6 only), and David Hoose (Mazars up to end of item 8).

Clerk: Anne-Marie Diaper

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**AC19.3.1 Apologies for absence**

None. *As meeting held via video conference, minor sound issues were experienced by a couple of meeting participants who had to leave and re-join the meeting, yet this did not affect quoracy at any time.*

**AC19.3.2 Declarations of Interest**

None

**AC19.3.3 Minutes of the meeting AC19.2 held on Wednesday 6 May 2020**

Version 2 of the minutes of the AC19.2 meeting were agreed as a true and accurate record of the meeting.

**AC19.3.4 Matters arising from the minutes not covered elsewhere on the agenda**

None

**AC19.3.5 Annual GDPR/Data Protection report**

The Data Protection Officer (DPO) presented his report which covered issues such as data processing, staff training, and subject access requests etc. He commented that some information had been provided to solicitors and the Coroner, following subject access requests received, as appropriate according to the College's policy. A Governor asked if the DPO felt he was sufficiently supported to deal with complex and risky DP matters. The DPO and the Principal commented that they felt reliable legal advice had been commissioned when needed from solicitors with particular sector knowledge.

The AC Chair commented that at the last meeting the committee had asked to review the policy in order to sign it off for another year. She asked the DPO to confirm to what extent he felt the DP/GDPR policy that was introduced in May 2018 needed to be strengthened. The DPO advised that the procedures used to fulfil the overarching policy had been updated on the basis of guidance, legal advice, and recent training, around factors and risks relevant to Covid-19, such as handling enquiries around predicted grades, storage of data, complaints etc.

The DPO was confident that the revised procedures suggest that changes to policy were not required at the time of the meeting. The committee was content to minute that pending any further recommendations

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gleaned from legal advice and webinars, the policy in place could be deemed robust until the next review.

**AC19.3.6 Annual Freedom of Information (Fol) report**

The Data Protection Officer/ITS Manager presented his report showing that 10 Fol requests had been received split into categories including IT systems, staff salaries, etc. A Governor asked about the method of handling such requests. The DPO advised that the Information Commissioners office provided case studies and guidance on what information should be provided and the ways in which it should be presented when responding to Fol requests. In College, requests initially considered by the DPO, are discussed with the Finance Director, and then legal advice sought when necessary using a notional checklist.

*The committee thanked the DPO/ITS Manager for the report and he left the meeting at 4.54pm.*

**AC19.3.7 Risk management during College lockdown**

The Finance Director advised that the papers from the risk management group had been provided for open discussion. She asked the committee if there were any particular questions on the risk register.

The committee discussed evidence related to the risk on domestic violence. The Principal advised that it was rated high because of the lack of opportunity to meet all students during lockdown in order to spot signs that otherwise may be possible. Vulnerable students were being contacted regularly by telephone, and referrals made as appropriate. The College 'wellbeing line' and other channels were being kept open to students and staff. The designated Safeguarding Governor endorsed the College's comprehensive safeguarding safety net through her work. Another Governor added that the pattern described seemed typical of most people's young services, with fewer numbers of referrals but those received being more serious.

Referring to something that had been portrayed in the media about people working from home whilst home schooling etc, a Governor asked if management felt that students had the right IT and other supporting tools to allow them to submit their work. Where ITS issues had been identified with existing students, College was doing its best to supply the technology needed. The same provision was being scoped for new applicants and the Principal referred to papers that set out the strategy. On the Covid-19 impact on admissions for 2020/21 the FD advised numbers of acceptances were being monitored but that they might have little bearing on enrolment numbers seen in September 2020. AoC and SFCA had recognised this and were approaching the ESFA around income protection measures for sixth form Colleges.

A couple of Governors commented on the fundamental principle and possibility of positive outcomes from blended learning being central to longer term thinking.

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At this point in the meeting the Covid-19 working group Chair reported from the recent meeting of that group. The group was meeting fortnightly. He reminded the committee of the remit of that working group, its current focus, timescales, information that it was seeking to gather, and its role to support College to take steps forward based on information that keeps students and staff safe and the College operating legally. The group was delegated to think about eventualities, add inputs, minimise the extent of distractions, knowing that there was a shared understanding of the issues, and report to the Corporation and make recommendations as appropriate in order to emerge stronger from lockdown. The Principal referred to a discussion earlier in the day at the Finance & Resources committee meeting, on risk and the property strategy, including hand washing facilities, numbers of toilets, and transport.

The meeting briefly touched on communication from the work of the Covid-19 working group. Notes and action points rather than formal minutes would be produced by the group, which would be placed on the new file on the Governors online portal by the Clerk along with relevant papers, in between formal reports to the Corporation.

**AC19.3.8 External Audit for 2020/21**

The Auditor drew the committee's attention to the Audit planning document, describing recurring themes of going concern, financial health and viability of Colleges, latest financial position, financial forecast, and longer-term financial challenges. Regularity expectations issues this year were likely to focus on failings during lockdown, such as Colleges not reacting quickly enough, how Colleges followed procurement notices, staff furloughed, and payment of suppliers. On audit timeframe he advised that the main audit firms had sought advice from ESFA how College boards were expected to sign off accounts without having known financial allocations and to seek certainty from the funding body about funding streams and income. Whilst there was no intention to remove the reporting deadline, extensions may be possible. This year the Post-16 Audit Code of Practice was delayed and though not many major amendments were expected, once finalised there may be some change to the Audit scope.

A Governor asked a couple of questions about the audit engagement letter and the regularity letter, and pointed out repetitive clauses (5.8 and 5.10).

*The Auditor left the meeting at 5.45pm.*

**AC19.3.9 Internal Audit 2020/21**

The FD presented the internal audit plan setting out the areas of College function proposed for additional external assurance during 2020/21. Some areas for specialist audit had been carried forward from 2019/20 where, due to lockdown, it had not been possible to conduct those audits.

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Due to changes in audit regulations, the ‘key financial controls audit’, usually conducted by the Colleges financial statements auditor (FSA), would need to be carried out by a separate firm, going forward. The College’s existing FSA (Mazars) were coming to the end of their existing 5 year contract. Tender arrangements and processes for a new FSA in 2020/21 would need to take account of the new regulations, and new arrangements would need to be made for additional targeted areas of specialist assurance sought by the Audit committee. The committee debated whether the term ‘internal audit’ was a cause for confusion, and the FD agreed to consider a new title/term.

Finance Director

At this point the AC Chair brought the discussion on the point of targeted or specialist audits to a close. **The committee approved the internal audit plan proposals for 2020/21.**

Governors raised queries about possible future audits or pieces of validation work to be carried out on ‘wellbeing’, ‘blended learning’, and the College site itself, given the level of risk shown on the risk register for those themes.

**AC19.3.10 Financial regulations and procedures and appendices**

The FD reminded the committee that an annual review of financial regulations and procedures was required. Minor amendments/updates were shown as track changes.

**With no further discussion the committee approved the Financial Regulations, procedures and appendices.**

**AC19.3.11 Review committee Terms of Reference (ToR), meeting dates and business plan for 2020/21**

The Clerk presented the updated committee ToR for committee consideration with minor changes shown with tracked changes. She reminded the committee that no updated Post-16 Audit Code of Practice had been published to the sector this academic year, so the ToR were based on that published in February 2019. When approved, the ToR would form part of the Standing Orders for 2020/21.

The dates of Audit committee meetings during 2020/21 hadn’t been changed since the committee were last presented with them. One item (FSA tender) would be added to the draft committee business plan for 2020/21.

**The committee agreed to recommend Board approval of the ToR, meeting dates and business plan for 2020/21.**

**AC19.3.12 Date of next meeting (2020/21)**

The next meeting AC20.1 was scheduled for Wednesday 11 November 2020. The meeting closed at 6.10pm.

Signed .....

Date .....