

**PUBLIC MINUTES OF THE AUDIT COMMITTEE  
4 OCTOBER 2023**

**Present:**

Mr A Dover (External Board Member) (Chair)  
Mr P Lachecki (External Board Member)

**In Attendance:**

Mr A Bates - Chief Financial Officer  
Mr M Burgess - Principal  
Mr S Harvey - External Board Member - up to and including item 47/23  
Mr J Billingham - Director of IT and Estates - up to and including item 47/23  
Mr K Agnew - IT Systems and Security Manager - up to and including item 47/23  
Mr D Alma - Health and Safety Manager - up to and including item 46/23  
Ms L Tweedie - RSM  
Ms J Cosson – Governance Professional/Clerk to the Board

**Apologies:**

Mr M Fabian - External Board Member  
Mr S Lawrence - Hazlewoods

**Attendance: 75%**

**40/23 Opportunity for Private Business (including with Auditors)**

Members were given the opportunity to meet with the Auditors in the absence of the Executive. Members and Auditors confirmed that there were no matters of concern that they wished to raise in the absence of the Executive.

**41/23 Apologies**

Apologies were received as above.

**42/23 Declarations of Interest**

None, other than those standing declarations currently recorded on the Register of Interests.

**43/23 Confidentiality of Items**

As marked (C), due to their commercially sensitive nature, for a period of two years.

**44/23 Minutes of the meeting of 14 June 2023**

The minutes of the meeting were approved as a true record and signed by the Chair.

**45/23 Matters Arising from the Minutes and Actions Matrix (C)**

Members reviewed the actions matrix and noted the status update of each item.

#### **46/23 Health and Safety Update and Annual Report (C)**

JB and DA presented the Health and Safety Update and Annual Report.

**RESOLVED: The Committee noted the reports and the current assessment of the College's Health and Safety arrangements.**

*DA left the meeting.*

#### **47/23 Cyber Security Update (C)**

KA presented the Cyber Security Update.

**ACTION: CIR Action Plan to be presented to next meeting.**

**RESOLVED: Members noted the Cyber Security Update.**

*JB, KA and SH left the meeting.*

#### **48/23 Internal Audit (C)**

LT presented the following final Internal Audit Reports together with the report showing progress against the Internal Audit Schedule for the year and the follow up report on the previous years' internal audit recommendations.

##### **Final Reports**

- **Adult Provision – Strategic and Risk Management Framework**

This was an advisory report looking at strategy and the approach to risk. There are no recommendations therefore, just points for the College to consider. LT commented that it is a complex area of provision and the findings are in line with what RSM has seen in other colleges.

TD reported that he has sat in on an ESOL lesson and was impressed with the teaching.

- **Key Financial Controls**

This report looked at creditors and payments in particular. It provided 'Reasonable' assurance with two medium and one low priority recommendations.

##### **Progress Report**

This reported against the Plan for 2023/24 rather than the previous year so there was little to report.



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The Internal Audit Annual Report will be presented to the next meeting and will show progress against the plan for 2022/23. The Funding Compliance Audit is the only outstanding report from 2022/23.

LT took Members through the RSM briefing at the end of the report, which focused on emerging risks. Members questioned whether the items referred to were 'risks' as they exist now.

### **Follow up from Prior Year Recommendations**

LT reported that Reasonable progress has been made with prior year recommendations. Nine have been implemented, five superseded and 14/18 closed. Implementation is ongoing in 4 cases.

A Member asked LT if any of the superseded recommendations had arisen because they were not carried out in time. LT replied that most were as a result of a change in controls/processes and were no longer an issue and not because they were not carried out in time.

**RESOLVED: Members noted the Internal Audit Reports.**

### **49/23 Risk Management Update, Annual Report and Board Assurance Framework (C)**

AB presented the Risk Management Report and Review of the Strategic Risk Register.

The changes to the Risk Register were noted.

Members reviewed the Annual Report, which reported on progress with key risks throughout the last year. It was noted that RSM had completed an internal audit of the College's risk management arrangements in February 2023 and their June 2023 Report assessed arrangements with 'Reasonable' assurance.

The Risk Management Policy will be presented to the November Audit Committee meeting and subsequent December Board Meeting. It will reflect some minor changes agreed following the February 2023 Audit Report.

The Board Assurance Framework (BAF), aligned to the Strategic Plan was also included in the papers. This document sets out how both the Executive Team and the Board assure themselves that they understand what is happening in the key areas for which they are responsible.

The updated BAF was presented in a slightly revised format in line with Internal Audit recommendations including being updated to reflect three lines of assurance. RSM recommends that the Audit Committee should update it twice a year so it will be presented in the first and the last term of the year going forward.

**ACTION: JC to add BAF to summer term meeting on agenda cycle.**



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Members considered it a useful document demonstrating the lines of assurance in place in key areas.

**RESOLVED: Members noted the Risk Management Update and review of the Risk Register.**

#### **50/23 Review of Audit Recommendations Register (C)**

Members reviewed the Audit Recommendations Register (ARR) and received an update from AB as to the current status of each item.

**RESOLVED: Members noted the status of and were satisfied with the Audit Recommendations Register.**

#### **51/23 Management Update on Reportable Events (C)**

None.

#### **52/23 Governance Matters**

##### **Governance and Regulatory Developments**

JC presented a paper which included details of the following matters and the actions to be taken in relation to each of them. The items with particular relevance to the Committee were highlighted

1. Safeguarding including Online Safety
2. Funding/Financial Sustainability/Audit/Risk
3. Curriculum
4. Ofsted
5. Legislation
6. LSIPs and Accountability Agreements
7. Sustainability
8. Governance
9. Governor Training and Development

**RESOLVED: The Governance and Regulatory Developments paper was noted**

##### **Review of Register of Interests**

Members carried out the annual review of the Register of Interests. Subject to a minor correction, the Chair signed the Register to indicate that the Committee were satisfied that it was order.

#### **53/23 Approval of Policies**

Members reviewed the Communication and Acceptable Use Policy.

**RESOLVED: The Communication and Acceptable Use Policy was approved.**

**54/23 Key Items for GC Board (C)**

The Key Items for Board report were discussed, noting any risks to be added/highlighted on the Risk Register.

**55/23 Any Other Business**

None.

**56/23 Date and Time of Next Meeting**

Wednesday 29 November 2023, 5pm, location TBC