BOARD OF MANAGEMENT

Audit and Risk Committee Meeting

Tuesday 22 September 2020

Draft confirmed by Chair

Minute of the Audit and Risk Committee meeting held on Tuesday 22 September 2020 at 5.00pm in Microsoft Teams.

PRESENT:	G Robertson (Chair)		H Honeyman
	M Williamson		M Thomson
	P Milne		T Pirie

IN ATTENDANCE: J Carnegie (Vice Principal)
S Taylor (Vice Principal and Secretary to the Board)
D Archibald (Henderson Loggie)   R Smith (Audit Scotland)
T D'All (Principal's/Board Chair PA)
J Howie (observer undertaking Board Evaluation)

1.   WELCOME

G Robertson welcomed members of the Audit and Risk Committee and introduced Jackie Howie as an observer undertaking the Board Evaluation.

2.   APOLOGIES

Apologies were received from K Keay.

3.   DECLARATIONS OF INTEREST

G Robertson noted his role as Chair of Gardyne Theatre Limited.

4.   MINUTE OF AUDIT AND RISK COMMITTEE – 12 MAY 2020

The Minute of the Audit & Risk Committee meeting held on 14 May 2019 was approved as an accurate record.

5.   Matters Arising

5.1   The use of Microsoft Teams for sharing of Board papers has been established but some members are experiencing problems connecting to Teams. Any issues raised would be reviewed by the ICT helpdesk.

5.2   G Robertson noted that the evaluation of arrangements for the allocation of risks would be picked up later in the Agenda.

6.   STRATEGIC & COVID RISK REGISTERS

6.1 Strategic & COVID Risk Register

S Taylor summarised the Risk Register paper highlighting there were no changes to the main Risk Register. Changes to the COVID Register were summarised and had been highlighted to the appropriate Committees.

T Pirie asked if the issues surrounding the Kingsway library and Kingsway Campus building project had any impact on the financial stability risk. J Carnegie confirmed that there was a possible financial impact of this, but that this would not impact on financial sustainability.

The College were currently exploring options and once these were known an update would be provided to the Board.

G Robertson highlighted the Audit Scotland COVID-19 Risk Guidance noting the considered approach and actions in place. S Taylor confirmed that no element caused concern but that areas would be kept under review and was comfortable with the arrangements in place.

M Williamson confirmed that the Learning, Teaching & Quality Committee had discussed the Risks and were satisfied with the controls e.g. Student Feedback, Retention, Wellbeing and Engagement.

M Williamson also noted that the distribution of risks to the individual Committees had worked well, especially given the current COVID 19 situation.

P Milne highlighted the discussion that took place at the recent Human Resource & Development Committee around the possible major / catastrophic risk of significant numbers of staff becoming ill due to COVID and suggested that this be added to the People Section of the COVID Risk Register.

H Honeyman also highlighted the systems and CPD elements of ICT and the possible risk associated with staff and student access and skills to deliver Learning & Teaching effectively.

S Taylor confirmed he would look at including both the impact of staff illness and ICT impact on Learning & Teaching. **S Taylor to progress.**

R Smith congratulated J Carnegie, S Taylor and B Ferguson on updating the checklist and stated that he believed that this evidenced that the College was taking reasonable steps.

Asked about how the first couple of days had gone on campus J Carnegie highlighted the new Learner Engagement "Meeters & Greeters" welcoming students and encouraging them to comply with face coverings, physical distancing etc. J Carnegie also noted that all Help Points were up and running along with members of the Senior Leadership Team on site at each campus. J Carnegie noted that everything went as well as could be expected with ICT and LDR Teams being extremely busy.

6.2   Feedback on the Impact of Allocating Risks to Individual Committees

G Robertson introduced the paper he had prepared for the Committee for discussion.

M Williamson noted the COVID situation was discussed by the Learning, Teaching & Quality Committee and they welcomed the opportunity to keep an eye on risk matters, but needed to ensure that it didn't become the key focus of the meetings.

Discussion took place around "Risk Culture and Risk Appetite" and the possibility of a development exercise for the Board members as part of one of the BOM Development Session. It was agreed that this might be something for the future.

D Archibald stated that he felt that the D&A College and Board awareness and consideration of risk was well developed.

G Robertson noted that feedback on the arrangements seemed to be favourable and noted that, at present, there was no need for training, but as new Board members took up positions on the Board of Management that this may need to be revisited.

7. COVID-19 UPDATE

J Carnegie noted that a significant update paper would be provided to the full Board of Management but highlighted the College's involvement in various meetings and workshops over the last few weeks, sharing good practice with the sector and noted her pride at how well staff had adopted recommended practices and demonstrated good practice.

J Carnegie noted the recent meeting with Health Protection Scotland in respect of college approaches to outbreak management and stated that this had been reassuring, with the Health Protection Service comfortable that appropriate arrangements were in place.

S Taylor highlighted the Daily Check-ins at 4pm with union representatives, Students Association, Workstream Leads and Heads of Sector as a quick and effective route to share information and pick up on any problems being experienced.

G Robertson said that it was clear the College Teams were doing a difficult job well.

8. FRAUD, BRIBERY & CORRUPTION POLICY

J Carnegie noted that this Policy was an action from the previous Audit & Risk Committee meeting and highlighted that this had been updated as a result of the National Fraud Initiative.

J Carnegie noted the more engaging layout of the Policy, highlighting the Fraud Triangle Framework, to make people to think twice and understand fraud and why it might happen.

M Williamson sought confirmation around the "whistleblowing policy" and it was confirmed that the College has this termed as a Public Interest Disclosure Policy. Discussion took place around additional reference to this (and using common wording within both) and it was agreed that these updates be made and the revised draft circulated by e-mail for approval.
J Carnegie to progress.

J Carnegie highlighted a recent training session undertaken with the ICT Team around Fraud which was very successful and the desire to rollout training opportunities across the College.

The Committee agreed that further training of this type, including training with the unions, would be of benefit.

D Archibald noted that he felt that this was a good policy and hoped that making a connection with staff would reduce the risk of fraud.

9.   **INTERNAL AUDIT**

9.1 Health, Safety & Wellbeing Audit

D Archibald noted that it had been agreed to undertake the Health, Safety & Wellbeing Audit as early as possible to identify any areas for development in respect of COVID 19 arrangements and mitigations. It was noted that this work had been completed and that he was pleased to report that the audit outcome was good, a very positive review with no significant recommendations.

M Williamson congratulated the College on a five-star report.

The Audit & Risk Committee noted their thanks to all involved for the very positive report.

9.2 2019/20 Progress Report

D Archibald summarised the progress report, noting that the National Fraud Initiative work had been moved to the 2020/21 Audit Plan.

D Archibald noted that the Audit fieldwork for EMAs, Bursary and Credits was underway and would be reported to the next meeting.

G Robertson noted that the audit schedule was on track and thanked all of those involved.

9.3 Follow Up Review

D Archibald noted that the College had a total of 13 recommendations (which was a relatively small number). Six of these had be fully implemented, 3 partially implemented and 4 considered but not implemented (3 of these related to Risk and 1 related to CRM). Progress was discussed and D Archibald confirmed that the "not implemented" would be formally closed off.

D Archibald stated that his view was that there was an overall positive picture on progress made and noted that there was nothing to concern the Committee. This assurance was welcomed.

9.4 Follow Up Summary

J Carnegie summarised the report on actions, including the range of post cyber-attack actions and stated that good progress had been made. Of the 16 outstanding actions: 10 were complete; with 1 on track; 3 in progress and 2 behind schedule.

The Committee noted the paper.

9.5 2020/21 Audit Plan

D Archibald said that the 2020/21 Audit Plan had adapted and changed and that the focus for the year ahead would be:

- Budget Control
- National Fraud Initiative
- Economic Recovery
- System Development & Implication

In response to a query from M Williamson, D Archibald confirmed that the Procurement Review had been removed from 2020/21 because it had been moved forward and completed in 2019/20.

J Carnegie confirmed that discussions had been held with D Archibald in drawing up the 2020/21 Audit Plan, and that this had taken into consideration the Scottish Government Priorities around economic recovery.

The Committee approved the 2020/21 Audit Plan.

10.   EXTENAL AUDIT

R Smith said that the hope for an extended deadline for the sign-off of the College Accounts has not materialised and that work was underway working towards a December 2020 deadline. Despite pushing back the fieldwork by a week, it was planned that the draft audit report would be made available for the Joint Audit & Risk and Finance & Property Committee on 24 November 2020.

D Smith confirmed that it would be the same Audit Scotland Team undertaking the audit as last year. This was welcomed.

11.   DATE OF NEXT MEETING

Tuesday 24 November 2020

Action Point Summary

Action	Responsibility	Date
COVID Risk Register to be updated to reflect the risk of significant staff illness and impact of ICT failures or skills gaps on Learning and Teaching	S Taylor	24 November 2020
Revised Fraud, Bribery & Corruption Policy to be circulated to the ARC for approval	J Carnegie	30 October 2020