

BOARD OF MANAGEMENT

Audit and Risk Committee Meeting

Tuesday 21 September 2021



Draft confirmed by Chair

Minute of the Audit and Risk Committee meeting held on Tuesday 21 September 2021 at 5.00pm in Microsoft Teams.

PRESENT: G Robertson (Chair) H Honeyman
S Middleton M Thomson

IN ATTENDANCE: J Carnegie (Vice Principal)
S Taylor (Vice Principal and Secretary to the Board)
S Inglis (Henderson Loggie)
A Kerr & E Robertson (Audit Scotland)

1. WELCOME

G Robertson welcomed members of the Audit and Risk Committee and welcomed Dr Sally Middleton to her first A&R meeting. A Kerr introduced Euan Robertson. G Robertson noted the resignation of A Wilson and stated that he had passed on the thanks of the Committee to her.

2. APOLOGIES

Apologies were received from K Keay, M Williamson, T Pirie and T D'All.

3. DECLARATIONS OF INTEREST

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

4. MINUTE OF AUDIT AND RISK COMMITTEE – 18 MAY 2021

The Minute of the Audit & Risk Committee meeting held on 18 May 2021 was approved as an accurate record.

5. MATTERS ARISING

All matters arising had been closed out.

6. INTERNAL ADUIT

6.1 Progress Report

S Inglis summarised the progress report highlighting that all planned audit activities were complete or on schedule. The mandatory audits on student funds and activity would be considered at the December 2021 meeting.

The report was approved.

8.2 Follow Up Review

S Inglis summarised the follow up review report, outlining that good progress had been made in respect of previous audit recommendations, with 13 fully implemented, 2 partially implemented and 2 no longer necessary.

The partially implemented action in respect of Digital training was discussed and J Carnegie noted that this had been delayed due to the desire to utilise the sector wide digital competence assessment, rather than create a College version.

The tracking and evaluation of cyber security training was noted, and S Taylor highlighted 'mystery shopping' exercise that had been undertaken and the follow up with individual staff that had clicked on false 'phishing' e-mails.

This activity, and follow up, was welcomed.

6.3 Follow-Up Summary

J Carnegie noted that the follow up summary covered similar information to the Henderson loggie Follow up review and that she was pleased with the good progress made.

J Carnegie noted that she was pleased to note that all actions under the cyber security action plan had now been closed out.

J Carnegie summarised the work being progressed under the Catering Review following the halting of this during lockdown.

6.4 Audit Needs Analysis

J Carnegie summarised work progressing to undertake the audit needs analysis underpinning creation of a new 3-year audit plan. It was noted that this would be available for consideration at the December meeting.

J Carnegie stated that, to avoid any back-loading of audit activities it was proposed to undertake audits in Student Fees and Debt Management, and Implementation of the Digital Strategy.

J Carnegie noted that both were areas that internal audit could add value to and were areas of interest for the College and board.

S Inglis noted the discussions taking place and work progressing to complete the ANA and finalise the scope of the two proposed audits.

M Thomson asked if there had been other proposed audits that had been discounted. J Carnegie confirmed that there had not as the two noted were seen a good options.

Following discussion, the proposed audit activity was agreed. **J Carnegie/ Henderson Loggie to progress.**

7. EXTERNAL AUDIT

A Kerr introduced E Robertson as a new member joining the audit team and supporting the audit work in the current year.

A Kerr noted that arrangements were in place for the audit work and had been discussed with the finance team. It was confirmed that audit work would be undertaken remotely, but that this did not cause any concern to the College or Audit Scotland.

Arrangements were in place to allow all work and reporting to be completed for the joint meeting on 7 December 2021.

8. COVID-19 UPDATE

J Carnegie noted the more staff and students were now on campus and highlighting the fluid guidance from Scottish Government around face coverings (this had changed 3 times in 3 weeks) which was very frustrating. J Carnegie also noted there was a regular challenge to get school pupils to comply with wearing face coverings.

J Carnegie informed the Committee that pop-up vaccinations centres had been arranged for Arbroath, Kingsway and Gardyne Campus offering vaccinations to both staff and students. Initial turnout to these centres had been good and the College was encouraging all students and staff to get vaccinated.

J Carnegie stated that the number of COVID-19 positive cases had increased, which had brought additional challenges, particularly in respect of the revised arrangements around self-isolation.

S Taylor outlined input and discussions with staff in respect of COVID-19 mitigations and noted the good relationship with the unions and highlighted the recent joint SLT / Students' Association and union statement to staff along with a video update with the Students' Association for staff and students.

S Taylor noted that the adapted assessment arrangements from the Scottish Qualifications Agency remained in place for 2021/22, providing a level of comfort to support arrangements where learning had been impacted by COVID-19, self-isolation or any future lockdown.

H Honeyman asked if the COVID-19 vaccinations were being supplemented with flu vaccinations as a flu epidemic was also being predicted. S Taylor noted that flu vaccines would be made available to staff under the normal College arrangements but that no arrangements had been confirmed for the wider student population.

Arrangements and current regulations around self-isolation for different age groups were discussed and the update welcomed.

9. STRATEGIC & COVID RISK REGISTERS

S Taylor summarised the risk register report, noting the inclusion of a new risk around New Ways of Working and amendment to risks based on the experience gained over the previous 12 months.

M Thomson asked about the possible impact of supply chain risks. S Taylor noted that this had been discussed and that there were impacts being felt but these were not currently a cause for major concern.

The Audit & Risk Committee approved the updates to the COVID-19 and Strategic Risk Registers.

10. DATE OF NEXT MEETING

Tuesday 7 December 2021 at 4.30pm (Joint meeting with the Finance and Property Committee)

Action Point Summary

Action

Responsibility

Date

Internal Audits to be progressed as proposed

J Carnegie,
Henderson Loggie

7 December 2021