

BOARD OF MANAGEMENT
Audit and Risk Committee Meeting
Tuesday 18 May 2021



Draft confirmed by Chair

Minute of the Audit and Risk Committee meeting held on Tuesday 18 May 2021 at 5.00pm in Microsoft Teams.

PRESENT:

G Robertson (Chair)	H Honeyman
M Williamson	M Thomson
P Milne	T Pirie
K Keay	A Wilson

IN ATTENDANCE:

- J Carnegie (Vice Principal)
- S Taylor (Vice Principal and Secretary to the Board)
- D Archibald (Henderson Loggie)
- R Smith & A Kerr (Audit Scotland)

1. WELCOME

G Robertson welcomed members of the Audit and Risk Committee and noted that changes in arrangements for Audit Scotland meant that this would be R Smith's last meeting. G Robertson thanked R Smith for his input over recent years and welcomed A Kerr to the meeting.

2. APOLOGIES

Apologies were received from T D'All.

3. DECLARATIONS OF INTEREST

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

4. APPOINTMENT OF VICE CHAIR

H Honeyman was appointed as Vice Chair. G Robertson congratulated her on her appointment and thanked T Pirie for her input in this role.

5. MINUTE OF AUDIT AND RISK COMMITTEE – 9 MARCH 2021

The Minute of the Audit & Risk Committee meeting held on 9 March 2021 was approved as an accurate record.

6. MATTERS ARISING

All matters arising had been closed out.

7. COVID-19 UPDATE

J Carnegie highlighted the focus remained on supporting the return to campus for students and reminding and reinforcing the mitigations for staff and students. It was noted that the number of positive cases being reported amongst students and staff was very low (approximately 1 per week) and that there remained no evidence of on-campus transmission.

J Carnegie noted the focus on supporting students to complete and to avoid the need for deferrals where possible. It was noted that there were some issues in terms of minor breaches of the mitigations, but that these were being challenged and picked up as they arose. J Carnegie noted that some of this was inevitable as restrictions outwith the campus were eased and people could interact more normally in other settings.

S Taylor noted the support being provided to staff in respect of adaptations to assessment arrangements under 'branch 4' of the SQA guidelines.

National discussions around the assumptions to be used for planning for session 2021/22 were noted. S Taylor highlighted that key within these was the assumption around the need for physical distancing as this would determine possible student numbers on campus and the need for the wider range of adaptations/sector supports.

S Taylor noted that it was positive to report that the range of 'asks' of the government taskforce had been enacted, and that this had made a significant difference to the ability of the College to support students and minimise deferrals.

M Williamson asked if arrangements for managing any outbreak remained in place and reflected current needs. J Carnegie summarised these and noted that a recent incident had provided a test of these arrangements (although no outbreak had occurred) and outlined the arrangements and contacts with NHS Health protection services that were in place. J Carnegie noted that NHS Health protection were comfortable with College arrangements and reminded the Committee that an outbreak consisted of only two or more linked cases.

J Carnegie confirmed that lateral flow testing was available for staff and students on campus but noted that uptake was relatively low.

8. INTERNAL ADUIT

8.1 Budgetary Control

D Archibald summarised the audit scope and outcomes, noting that the overall outcome was satisfactory with two recommendations. It was noted that both recommendations were COVID related, with the need to update procedures and arrangements to fit fully with revised on-line and working from home arrangements.

J Carnegie noted that she was happy with the report and recommendations and it was agreed that this be shared with members of the Finance & Property Committee. **S Taylor to progress.**

The report was approved.

8.2 Economic Recovery

D Archibald summarised the audit scope and outcomes, noting that the overall outcome was good with one recommendation.

D Archibald stated that he had looked at similar areas of activity and interactions for a number of colleges in recent months and stated that he was impressed by the proactive approach adopted at D&A, and by the true partnership approaches that had been adopted to support employers and the local economy. It was noted that the College had picked up on recent government initiative and economic support opportunities in a positive way and worked well with the range of other stakeholders involved.

G Robertson welcomed the positive report.

The audit report was approved.

8.3 20/21 Progress Report

D Archibald summarised the list of assignments planned for the 20/21 Internal Audits noting everything required had been completed. The audits remaining were the mandatory audits for student activity and funding to be completed in September 2021.

K Keay asked if staff were comfortable with the demand placed by the audit activities. J Carnegie confirmed that they were and that the demand and scheduling of future activity would be considered as part of the future audit strategy and schedule to be considered over the summer.

D Archibald noted that fieldwork arrangements for the student funding audit had been split up to seek to reduce the burden at the start of session 2021/22.

8.4 Follow-Up Summary

J Carnegie said she was pleased with progress on outstanding actions, with the remaining points both impacted by COVID and rescheduled once arrangements returned more to normal.

J Carnegie noted that due to the current situation the Catering Business Review had been held back, but that further work on this was now planned and the 'reopening' of services gave an opportunity to look and work differently.

A discussion was held in respect of the post cyber-attack actions and it was agreed that progress in respect of the 'cloud first' strategy be closed off and this picked up as a mitigating action in the Strategic Risk Register. **S Taylor to progress.** This would also be picked up through regular ICT reporting to the Finance and Property Committee and the Committee made aware of this change. **J Carnegie to progress.**

The update on progress was welcomed AND g Robertson congratulated J Carnegie on the close management of recommendations and the low number requiring follow up.

9. EXTERNAL AUDIT

R Smith summarised the Audit Strategy and audit workplan for 2020/21, highlighting the key elements outlined within exhibit 1.

R Smith noted the arrangements in respect of the Kingsway campus redevelopment and review of activity and expenditure that may fall outwith the academic year. It was noted that this may result in a post audit adjustment within the annual accounts but that this was not a technical issue rather than a concern.

R Smith noted the timescale for audit activities and reporting for the 7 December 2021 meeting.

G Robertson asked about the timescale for completion of the Kingsway works and J Carnegie noted that these were scheduled for end December 2021. Whilst there was no specific issue currently the risk of delay, particularly given the impact of COVID and Brexit, was noted.

10. STRATEGIC & COVID RISK REGISTERS

S Taylor summarised the risk register report and noted that there were no proposed changes.

H Honeyman noted that there was a lot of talk about the impact of people making significant lifestyle change decisions after the pandemic and noted that this may impact on staffing risks in respect of staff skills and availability. It was agreed that this be reviewed for inclusion within the strategic risk Register. **S Taylor to progress.**

The Audit & Risk Committee approved the updates to the COVID Risk Register.

11. DATA BREACH REPORTING

J Carnegie confirmed that there had been no reportable data breaches.

12. DATE OF NEXT MEETING

Tuesday 21 September 2021 at 5.00pm

Action Point Summary

Action	Responsibility	Date
Share the Budgetary Control audit report with the Finance & Property Committee	S Taylor	24 May 2021
Confirm sign off of 'Cloud First' audit action and oversight of implementation of cloud first strategy with the Finance & Property Committee	J Carnegie	24 May 2021
Update Strategic Risk Register to highlight cloud first mitigation and to review inclusion/update of risk on staff turnover	S Taylor	21 September 2021