

JOHN LEGGOTT COLLEGE

Minutes of a meeting of the Audit Committee
held at the college on Wednesday 21 September 2016 at 5.30pm

PRESENT: Mr J Aslam (Chair)

IN ATTENDANCE: Mrs L Hill (Internal Auditor : East Coast Audit Consortium)
Mrs J Hirst (Director of Finance)
Ms B Jones (Internal Auditor : East Coast Audit Consortium)
Mr L Riley (Principal)
Mrs B Robinson (Director of Governance)

1 **Apologies for Absence**

There were no apologies for absence, everyone was present.

It was reported that there had been major changes to the Audit Committee membership with Mrs Keyworth resigning from the Governing Body, Mr Douglas moving across to Chair Financial Monitoring Committee and Ms Allanson resigning as co-opted member due to conflicting work priorities.

Mr Aslam had been appointed as an External Governor and as Chair of Audit Committee. Mr Aslam outlined his audit experience both currently and previously in private and public sectors.

It was also reported that two temporary appointments had been made to the Audit Committee membership until new External Governors could be appointed.

The Clerk advised that this meeting did not require a quorum present as it was undertaken in an advisory capacity with recommendations presented to the first ordinary meeting of the Audit Committee for consideration.

RESOLVED that this be noted.

2 **Declarations of Interest**

RESOLVED that it be noted that there were no interests declared.

chairperson's signature

3 **Internal Audit Plan 2016-17**

Consideration was given to what should be included in the Internal Audit Plan 2016-17. The College had last year undertaken a tendering process for internal audit services for three years. This process had resulted in East Coast Audit Consortium being appointed to provide 18 days internal audit support per year. This was their second year of delivery.

Mr Aslam and other attendees considered the priority areas that had been deferred from the previous year, those areas that had been highlighted during 2015-16 as suggestions for inclusion including those detailed within the “tracker”. Consideration was also given to the college’s strategic priorities and areas considered at the Corporation self-assessment meeting.

Consideration was also given to the timeliness of such reviews.

Mrs Hill tabled a summary of the internal audits undertaken in the last 4 years described as an “audit universe”.

Mr Aslam questioned whether an annual audit opinion was provided and whether the auditors were comfortable with the number of days provided. It was reported that an opinion was based on the work carried out and that the college had a good track record or recognising areas of risk to know where to get the greatest benefit; the IAS was utilised very well.

Mr Aslam took the meeting through audit universe and questioned whether areas were required. Where audits had been undertaken in recent years with substantial assurance it was felt that these were not needed to be included again this year.

The Chair and the attendees felt that the following should be recommended for inclusion for 16/17:

- *Safeguarding* – to include a focus on 14/16 and also reference to Single Central Record to prepare and support imminent Ofsted inspection (to be undertaken Autumn 16)
- *IT Issues* - to include follow ups on large number of actions agreed last year and the impact of these. To receive external validation prior to entering into tendering process (to be undertaken Autumn 16)
- *Income Diversification* – of income streams other than EFA/SFA funded students to ensure value for money and robust business cases. To include Baysgarth Partnership, 14-16, International, Apprenticeships (to be undertaken Spring 17)
- *Follow Ups* (to be undertaken Summer 17)

chairperson's signature

It was further agreed to consider further for inclusion in 2017-18:

- *Marketing Strategy* – given that this area had an approximate expenditure of £0.5m per year it was felt that following the review and implementation of the marketing strategy that this should be audited as to whether it was fit for purpose.

Mr Aslam also requested that the audit universe be colour coded to match the audit outcomes.

RESOLVED (a) that Mrs Hill provide an Internal Audit Plan 16-17 for the October meeting and send to Mrs Robinson.

RESOLVED (b) that the “audit universe” be updated as discussed above by Mrs Hill and included in the Internal Audit Plan 16/17.

4 **Any Other Urgent Business**

There was none.

RESOLVED that this be noted.

5 **Reminder of Future Meeting Dates**

- Tuesday 4 October 2016 at 5:30pm
- Tuesday 29 November 2016 at 5:30pm
- Tuesday 7 March 2017 at 5:30pm
- Tuesday 13 June 2017 at 5:30pm

chairperson's signature