Meeting of the Audit and Risk Committee Meeting
Held on Tuesday 15 March 2022
Via Video Conference using Zoom

Present:

Steven Wallace	(Chair)
Steve Graham	(Vice Chair)
Elaine Anderson	Non-Executive Board Member
Alison Sutherland	Non-Executive Board Member
Matthew Wilson	Non-Executive Board Member

In attendance:

Pauline Donald	Board Governance Advisor (Minutes)
Yvonne Melvin	Board Administrative Officer
Michael Breen	Vice Principal – Finance
Anne Campbell	Vice Principal – Curriculum
James Thomson	Assistant Principal – Finance, Student Funding & Estates
Claire Robertson	BDO – Internal Auditors
Joanne Buchanan	Mazars – External Auditors

1. **Welcome and Declarations of Interest**

   The Chair welcomed everyone to the meeting.

   There were no declarations of interest presented.

2. **Apologies**

   No apologies were received.

   The meeting was confirmed as quorate.

3. **Minutes of the Previous Meeting held on 23 November 2021** *(Paper 1)* C/P

   The minutes were approved as a correct record.

   Proposed: Elaine Anderson **Seconded:** Steve Graham

   Audit Action Tracker *(Paper 1A) (P)*

   The Committee noted the record of decisions and the update on the action from the previous meeting.

4. **Matters Arising**

   There were no outstanding matters arising from the minutes.

5. **Internal Audit**

   i. Internal Audit Report 2021-22 – Covid-19 Health & Safety *(Paper 2) (P)*

   C Robertson introduced Paper 2 as presented. Internal Audit confirmed that substantial assurance over the design and effectiveness of the controls in place around Covid-19 Health and Safety measures was provided.

   The Committee noted the positive report, with no identified areas for improvement, as well as a number of areas of good practice.

   The Committee commended the report and the work of Ayrshire College staff, noting the exceptional standard of due diligence conducted under stressful circumstances.

   Decision: ARC35: D01: The Committee approved the Internal Audit Report 2021-22 – Covid-19 Health & Safety report.

   ii. Internal Audit 2021-22 – Progress Report (BDO) *(Paper 3) (P)*

   C Robertson introduced Paper 3 as presented.

   The Committee noted that work is progressing in line with the audit plan. Three audits had been completed, one is in progress and the remaining audits will progress as scheduled.

   The Committee confirmed that they were content that there were no issues of concern.

   The Committee noted the report and the level of assurance received.

6. **Business Continuity Plan as at March 2022** *(Paper 4) (R)*

   J Thomson introduced Paper 4 as presented.

   The Committee noted:
   - the Senior Leadership Team (SLT) had reviewed the plan on 24 February 2022 and recommended to the Committee for approval.
   - the Plan now details the minimum membership of the Business Continuity Response Team (BCRT) - defining the core members of the BCRT ensures coverage of the key College areas and that colleagues who lead on overseeing the Business Continuity Plan lead on any BCP responses.
   - due to the impact of COVID-19 the College was required to update and amend its BCP arrangements and therefore the updated plan has been brought to the March Committee meeting and will revert to the November Committee meetings, as per the current committee work program.

   The following points from the Committee were noted and the document will be amended accordingly:

   - Front Cover Page: review dates detailed, confirm accuracy and amend accordingly.

- Page 5: amend to identify that a 'nominated representative' can be nominated in the absence of any core BCRT member.
- Page 16: section 1B (further information): will be amended to provide clarity of time period.
- Page 33: Risk 3a: duplication: remove additional reference to Assistant Principal, Finance.
- Page 48: review of risk assessment level given e.g., cyber security threats. Management agreed to revisit and further reflect on the level of risk which is currently assessed as 'Medium.'
- Page 58: Include reference to notify Chair of Board of Management.

Decision: ARC35: D02: The Committee approved the Business Continuity Plan subject to management reflecting on the above recommendations put forward by the Committee.

7. **Internal Audit Rolling Action Plan as at 25 February 2022 (Standing Report)** *(Paper 5) (P)*

J Thomson introduced Paper 5 as presented.

The Committee noted that the report provides assurance that internal audit recommendations are being actioned timeously.

J Thomson advised that there are two actions outstanding with revised completion dates identified. The Committee noted that the ability of the College to complete both actions is dependent on external partners, and they are continually followed-up by the College. Further, the audit point related to 'Schools and Community Provision' had been escalated to the local authority Chief Executive and the audit point completion date for 'Financial Processes' had been revised to 30 April 2022.

J Thomson advised that the College would continue to pursue closure of these audit actions to provide assurance and evidence that appropriate levels of control are in place. The Committee noted that the overall level of risk to the College was of a significantly low level.

C Robertson provided further assurance to the Committee on the College's positive attitude to delivering on the audit programme and recommendations, the commitment to implement actions on a timely basis and confirmed that no material issues have been identified in this regard.

The Committee noted the report as presented.

8. **Date of Next Meeting** – Tuesday 7 June 2022 at 4.00pm

Reserved Items on the next page.