



THE CORNWALL COLLEGE GROUP

**Minutes of the Audit and Risk Committee meeting held on
Wednesday 29 June 2022 using a blended approach with some Governors
at the St Austell campus and others joining via Microsoft Teams**

Committee members present

Ian Tunbridge	IT	Committee Chair
Jonathan Mashen	JM	Governor
Jane Warren	JW	Governor
Ellen Winser	EW	Governor

In Attendance

Adrian Ford	AF	Group Deputy Principal Group Operations (GDPMO)
Adam George	AG	RSM (Internal Auditors)
Wendy Randle	WR	Director of Governance
Craig Sullivan	CS	Bishop Fleming (External Auditors)
Graeme Sinclair	GS	Director of Finance

		Action
1	<p>WELCOME, APOLOGIES AND DECLARATION OF INTERESTS Apologies were received and accepted from Anne Thomas.</p> <p>There were no further declarations of interest to those contained on the members register.</p>	
2	<p>MINUTES AND MATTERS ARISING</p> <p>2.1 The minutes of the meeting held on 9 March 2022 were agreed to be an accurate reflection of the meeting and were approved by the Committee.</p> <p>2.2 Matters arising The Committee reviewed the matters arising report.</p>	
3	<p>INTERNAL AUDIT</p> <p>3.1 Internal Audit follow up report Received and considered by the Committee.</p> <p>3.2 Internal Audit Programme Progress Report 2021/22 All reports have been completed and shared with the College. The final review on the subcontracting audit is underway and will be circulated when received. The reports not yet received by Committee will be circulated once reviewed by the College.</p> <p>It was reported that RSM have completed analysis of risk registers across the sector as detailed in the report.</p>	GS

<p>3.3</p>	<p>Internal Audit reports</p> <p>Staff Utilisation</p> <p>Since the circulation of this report to Committee it was noted that the grading has changed to substantial assurance provided and in response to a Committee member’s question the actions are underway.</p> <p>Cyber security controls</p> <p>In response to a Committee member question it was noted that additional staff training was needed as was evidence of compliance with College procedures. RSM stated that the audit provided a good level of assurance and that it was a good report in comparison to others in the sector. In response to a Committee member question it was agreed that the encryption of memory sticks be mandatory.</p> <p>It was noted that Governors will receive cyber security training every three years and at induction.</p>	<p>AF</p>
<p>3.4</p>	<p>Internal Audit Plan 2022/23 including Board engagement</p> <p>The Committee received the plan for 2022/23 circulated in advance of the meeting and requested an explanation on how the plan was created. It was noted that initially RSM held a discussion with the College, then used the indicative plan from previous years, the revised proposed plan developed as part of the tender process and a review of the risk register to finalise the plan.</p> <p>A lengthy discussion took place on developing communication between the Board, Committees and the Audit and Risk Committee to increase Governor involvement in the plan and how best to encourage a more active use of the Board Assurance Framework. It was noted that conversations around risk had increased over the last academic year due to risk being a standing item at all Committees - it was agreed this agenda item be developed to incorporate assurance, with a focus in the spring term on Committees identifying areas requiring improved assurance and therefore proposals for the Internal Audit Plan 2023/24.</p> <p>A Committee member challenged the size of the remit of the curriculum planning framework audit and the need to ensure added value in addition to Ofsted’s recent inspection and that the audit was not too high level so as to receive meaningful assurance. It was noted that the curriculum planning processes had changed significantly over the last three years which had determined the audit.</p> <p>The Committee agreed to recommend the Internal Audit Plan for 2022/23 to the Board for approval with the following amendments;</p> <ul style="list-style-type: none"> ▪ Inclusion of the rationale for why the audits had been selected included. ▪ Refinement of the Golf audit to have a stronger financial focus. <p>The Committee agreed to request that Board delegate approval of the final audit in the plan to Committee; to be agreed, following feedback from Committees in the first half term of the autumn term, and in discussion with Chairs at the Search and Governance meeting, at an extra Audit and Risk Committee meeting.</p> <p>A Committee member requested assurance on the land based provision and Health and Safety in Land based; this will be considered at the extra Committee meeting.</p>	<p>WR</p> <p>WR</p> <p>IT</p> <p>GS</p> <p>GS</p> <p>IT</p> <p>GS/IT</p>
<p>4</p> <p>4.1</p>	<p>ADDITIONAL AUDIT REPORTS</p> <p>2019-20 ILR Higher Education Student Data (shared with HE Committee)</p> <p>Received.</p>	

4.2	Safeguarding 157/175 audit report assurance letter. Received.	
5	EXTERNAL AUDIT External Audit Strategy 2021/22 The strategy was reviewed by the Committee. It was noted that areas of focus include the planned capital builds and the pension assumptions to include the accuracy of actuaries; the College were comfortable with the timetable. The Committee agreed to recommend to Board the approval of the External Audit Strategy for 2021/22.	IT
6	STANDING AGENDA ITEMS	
6.1	Rolling review of high and medium Audit recommendations from previous Audits The Committee received the paper circulated prior to the meeting noting there were seven items contained; an update on the four medium risk items was provided. It was noted that the Business Continuity Plan (BCP) is in place and requires cascading to OLT; it was noted that the BCP had been rewritten since the original action. A Committee member noted the downward trend of outstanding actions since June 2018 and thanked the team.	
6.2	Board Assurance Framework (BAF) The Committee noted the addition of the risk register score as requested at the last meeting.	
6.3	Risk Register (RR), to include target risks The Committee reviewed the RR and considered whether to remove some risks from the main register as they remained static. A Committee member reflected on RSMs 'Maximising your impact: managing risks and building resilience' document noting the section on establishing risk appetite. Following discussion the Committee agreed to recommend to Board the review of risk appetite annually, likely in the Autumn term in line with the College risk session at the OLT away days.	T
6.4	Risk Management policy The Risk Management policy had been updated to reflect changes made to the risk register and the development of target and risk appetite. The Committee agreed to recommend to Board the approval of the Risk Management policy.	IT
6.5	Whistleblowing Update No whistleblowing to report. Whistleblowing policy The Committee noted the proposed changes to the policy and a suggestion via the HR Director from JCC, whereby a whistle blower is initially encouraged to discuss their concerns with their line manager; the Committee felt that this statement went against the ethos of the policy and agreed not to include this. The Committee recommended to the Board the approval of the Whistleblowing policy.	IT
7	KEY FOCUS FOR FUTURE MEETING Following discussion, the Committee agreed that a future agenda item be added to each meeting to agree a focus for the subsequent meeting which could include a deep dive in an area of risk, or Committee training and development.	WR

	Following a Committee member suggestion, it was agreed that the Committee review the short and longer term impact of inflation at the next meeting and emerging risks.	GS/AF
8	<p>HEALTH AND SAFETY REPORT to include progress against Health and Safety KPIs</p> <p>The Health, Safety and Environment (HSE) Manager was welcomed to the meeting to answer Committee member questions on the report circulated in advance of the meeting. The following points were noted:</p> <ul style="list-style-type: none"> ▪ The Health and Safety policy review would be considered in the Autumn term with the annual report to Board. ▪ The accident data is part corrupted due to Covid and is likely to look worse before better due to profiling. ▪ Staff will receive training on a new electronic Health and Safety reporting system. ▪ Accident numbers remain particular high within Equine as is often the case. Details of a recent Equine accident were shared and are contained in the confidential minutes. ▪ There have been a number of RIDDOR reported accidents in line with process. ▪ The College are encouraging the development of a culture of reporting near misses which will take time to impact. ▪ The Committee noted the email received from the College reporting a recent incident. <p>A Committee member noted that Health and Safety continues to improve yet noted the areas of improvement, asking how the Committee can monitor progress in these areas. It was reported that managers will be asked to report against KPIs and that these outcomes will be shared with Committee.</p> <p>In response to a Committee member question it was noted that the HSE manager will be included in some of the new build conversations regarding H&S and sustainability.</p> <p>Health and Safety staff survey timescale</p> <p>The College plan to complete this survey with staff in the summer term; results will be shared with Committee at the next meeting.</p> <p>Health and Safety Lead Governor</p> <p>Conversations are underway regarding this appointment; updates will be shared via email.</p>	RC RC
9	<p>SUSTAINABILITY REPORT AND POLICY REVIEW UPDATE</p> <p>The Committee received the report and policy review timetable update.</p>	
10	<p>PROCESSES FOR AUDITOR PERFORMANCE REVIEW</p> <p>Following discussion, it was agreed that KPIs would be created to review performance of both the Internal and External auditors. An update on these performance measures would be shared at the next meeting. It was noted that these were proposed as good practice, not due to any performance related issues.</p>	AF/GS
11	<p>PRIVATE MEETING OF COMMITTEE WITH AUDITORS</p> <p>Information contained in the confidential minutes.</p>	
	<p>APPOINTMENT OF COMMITTEE CHAIR</p> <p>The Committee Chair agreed for this extra item to be considered.</p> <p>It was noted that a succession plan was being developed for when Ian Tunbridge steps down as a Governor in December. The Committee agreed to recommend to Board the appointment of Ian Tunbridge until the end of his term.</p>	WR
12	DATES AND ADDITIONAL DATES OF NEXT MEETINGS	

	<p>The 2022/23 dates had been circulated. The Committee noted an extra meeting will be scheduled to agree the final internal audit if delegation is received from Board.</p> <p>The Committee considered holding one their planned meetings at a different campus, noting a Health and Safety focus at a land based College, if endorsed by a new Health and Safety Lead Governor would be beneficial.</p>	<p>WR</p> <p>WR</p>
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