

# MINUTES

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**Meeting:** Audit and Risk Committee

**Date:** Thursday 3 March 2022 at 3.30pm

**Location:** Microsoft Teams

**Present:** Susan Mitchell (Chair), Brian Fisher, Evelyn McPhail, Samantha Mowbray

**In Attendance:** Hugh Hall, Susan Dunsmuir, David Eardley (Azets), Marianne Philp

## 1 Welcome

The Chair welcomed those present to the meeting.

## 2 Minutes of the

**2.1 Previous Meeting: 18 November 2021**

**2.2 Joint Audit and Risk / Finance, Commercial and Estates Committee:  
18 November 2021**

The minutes of the previous meetings were approved as an accurate record.

## 3 Matters Arising / Actions Outstanding

The contents of the paper that had been circulated were noted.

## 4 Any Emerging Themes

Two themes were suggested:

- an increased risk with regard to Cyber Security due to the current external environment
  - any risks surrounding the purchase of MediaSpace and garages
- and it was agreed to pick these up under the Strategic Risk Register Update.

## 5 Strategic Risk Register Update

The contents of the paper that had been circulated were noted. The changes to the risks as detailed in the covering paper were highlighted with the covering key points noted:

- A new risk (14) had been added with regard to the Scottish Prison Service contract negotiations for an extension of two years
- The net risk score for risk 11 had been reduced as multi-factor authentication (MFA) had now concluded with only 1% of all users having been exempted. It was noted that it would be useful to circulate a breakdown of staff/student users that had been exempted.

(Note: After the meeting, this was confirmed as 89 student accounts, related to learners with specific requirements that preclude the use of MFA. No staff accounts had been exempted.)

- An update was given on discussions within the sector at Principal level with regard to Cyber Security issues and it was noted that the Digital Services Team received regular updates from various national bodies which were acted upon as appropriate. It was noted that extra vigilance was required in this regard over the period ahead.
- The MediaSpace and garages purchase related to risk 13. It was noted that a formal offer of funding had now been made by SFC and accepted by the Principal, and the sale was on track for completion by 31 March 2022.
- An update was given on the Dunfermline Learning Campus (risk 13). It was noted that the contractor had experienced a delay in getting price for packages due to the current external environment which meant that DP4 would now be submitted in May 2022. An update would be circulated to the New Campus Project Board by the end of the week. It was not anticipated that this would have an impact on the overall programme timeline, nor on the Pathfinder elements of the project.
- It was confirmed that the non-staff savings costs in relation to the budget would be in relation to kit and infrastructure (risk 2) and that no funding was anticipated to support staffing changes. It was noted that a five year scenario planning exercise would continue to be undertaken to show the impact over time, which was required by the Scottish Funding Council. The Principal also reminded members of the SFC Coherence Review which had been discussed with the Board and the likelihood of sector wide change and collaborative approaches in the sector.

**Decision:** To circulate the Audit Scotland Planning for Skills reports to Board members.

**Responsibility:** Principal

**Deadline:** 23 March 2022

## 6 Internal Audit

### 6.1 Update on Internal Audit Actions: Exception Report

The contents of the paper that had been circulated were noted. It was highlighted that good progress continues to be made on closing off actions.

### 6.2 Quality Management

The contents of the report that had been circulated were noted. Good practice and areas for improvement were outlined on page 30 of the Boardpack. One recommendation had been made and had been agreed by management.

### 6.3 Health and Safety

The contents of the paper that had been circulated were noted. Good practice and areas for improvement were outlined on page 42 of the Boardpack. One recommendation had been made and had been agreed by management. It was confirmed that practical elements of training that had to be undertaken in person could not have taken place whilst working from home as online would not have been possible.

A query was raised about whether management information was made available on completion rates for training generally within the College. It was noted that this was monitored at various levels by line managers and various internal committees. An annual report was also presented to the People and Culture Committee summarizing levels of engagement and completion.

**Decision:** To circulate the Wellbeing Programme to all Board members.

**Responsibility:** Director: Governance and Compliance      **Deadline:** 23 March 2022

## **7 Assurance Framework**

The contents of the paper that had been circulated were noted. No significant concerns were highlighted or discussed.

## **8 Appointment of Auditors**

The contents of the paper that had been circulated were noted. Members noted the position with regard to the appointment of external auditors, and agreed to the extension of appointment for one year of the internal auditors.

### **Decisions:**

- To confirm the extension to appointment of internal auditors for one year.  
**Responsibility:** Chief Financial Officer      **Deadline:** 2 June 2022
- To prepare a timeline outlining the tender process and involvement of Committee members for the appointment of new internal auditors from 2023-24.  
**Responsibility:** Chief Financial Officer      **Deadline:** September 2022

## **9 Review of Meeting**

Members commented that the flow of the meeting had been good and having emerging themes and risk at the top of the agenda made for a more focused meeting.

**Decision:** To note the impact of the change of the meeting within the next relevant reports.

**Responsibility:** Director: Governance and Compliance      **Deadline:** December 2022

## **10 Date of Next Meeting**

Thursday 2 June 2022 at 3.30pm