

## AQUINAS COLLEGE AUDIT COMMITTEE

Date: 13 February 2023  
Time: 4.30pm  
Venue: College

### GOVERNORS PRESENT

Mr A Anwar, Mrs H Dove, Ms M Garratt, Mr A Martin and Mrs J Miller.

Mr A Martin in the Chair

### IN ATTENDANCE

Mr S McCready	Wylie and Bissett LLP
Mr M Benson and Ms N Tucker	Murray Smith LLP
Mrs D Blackburn	Assistant Principal (Finance)
Mr T Conlon	Clerk to the Governing Body

#### 1. OPENING PRAYER

The meeting began with a prayer led by Mr Martin

#### 2. APOLOGIES FOR ABSENCE

There were no apologies for absence.

#### 3. DECLARATION OF INTERESTS

Members and Staff were asked to declare any interest, which they may have in any items on the Agenda for this meeting. No interests were declared.

#### 4. COMMITTEE MINUTES

RESOLVED – That the minutes of the meeting held on 7 November 2022, copies of which had been circulated previously be approved and signed by the Chairperson as a correct record.

#### 5. MATTERS ARISING FROM THE COMMITTEE MINUTES

There were no matters arising from the minutes.

#### 6. INTERNAL AUDIT PROGRESS REPORT

Wylie and Bissett reported that the two audits that had been carried out went smoothly and that everything was on target to complete their work in accordance with the Audit Plan for 2022/2023. Three more reports would be submitted to the June 2023 meeting of the committee a) Learner Numbers b) Freedom of Information and c) Follow Up.

RESOLVED: That the Internal Audit Progress Report be received.

## 7. INTERNAL AUDIT REPORTS

Wylie and Bissett outlined their approach to internal audit and the format of their reports. The grading would be based on recommendations contained in the report. In addition, they would highlight areas of good practice at the college along with benchmarking amongst their clients.

Mrs Miller arrived at this point in the meeting.

A discussion took place on the internal audit report that had been prepared by Wylie and Bissett on:

a) Overall Financial Controls Strong Assurance  
There were no recommendations

The object of the audit was to ensure i) efficient and effective procedures and controls are in place for key finance processes, ii) adequate segregation of duties are in place and iii) there is adequate management oversight of finance processes.

There were no recommendations in the report and 17 areas of good practice were identified. The report suggested that the petty cash fund of £400.00 held by the college should be reduced due to the fact that only two purchases were made via the fund in 2021/2022 and it had not been used in 2022/2023. Mrs Blackburn replied that the petty cash fund had been reduced to £200.00. It had been used to pay referees for college matches but payment was now made by bank transfer.

Taking account of the issues identified in the report the Governing Body can take strong assurance that the controls upon which the organisation relies to manage the identified areas are suitably designed, consistently applied and operating effectively.

Mr Benson advised members that the report echoed the findings of the External Auditors.

b) Corporate Governance Strong Assurance  
One Low Recommendation

The object of the audit was to ensure i) that the Governing Body and Governance Committee terms of reference are clear and not overlapping, ii) that Governing Body and Governance Committees have a programme of work in accordance with their terms of reference that allows them to make an effective and timely contribution, iii) That Governing Body and Committee members are provided with sufficient, high quality management information in their areas of responsibility, iv) Meetings of the Governing Body and Governance Committee are appropriately attended and members are sufficiently engaged with processes, v) Governors and Committees have effectively assessed their performance and the balance of skills required within the Governing Body and its Committees.

One Low Recommendation – That a Skills Audit of all Governors is undertaken. This should be used to assess gaps in knowledge. The gaps identified should be used to inform future training programmes and succession planning.

The Clerk to the Governors advised Members that a Skills Audit Questionnaire has been issued to all Governors and they have been asked to complete and return it by 28 February 2023.

There were 17 areas of good practice identified in the report.

Taking account of the issues identified in the report the Governing Body can take strong assurance that the controls upon which the organisation relies to manage the identified areas are suitably designed, consistently applied and operating effectively.

#### 8. ACTION ON INTERNAL AUDIT REPORTS

Mrs Blackburn introduced a report that had been circulated to members prior to the meeting that showed which actions from previous internal audit reports had been implemented and those that were ongoing. Particular reference was made to cyber security.

#### 9. FEEDBACK ON RISK REGISTER AND MANAGEMENT ACTIONS

Mrs Blackburn introduced a report that had been circulated to all members prior to the meeting. It gave members a brief overview on risk areas which are a focus for the Spring Term. The full Risk Register and Policy are submitted to the Autumn Term Governing Body. The current key areas included the following:

- i) Covid Pandemic
- ii) Reduction in funding from the ESFA
- iii) Drop in ESFA funding, devolution to GMCA and rise in fee charges for Adult Centre
- iv) High Level ALS
- v) BTEC Reform
- vi) The college overspends its revenue
- vii) Recruitment of students
- viii) Failure to maintain the reputation of the college
- ix) Loss of key staff
- xx) Student issues – Student attendance, progression and drop out is not acceptable and fails to achieve targets set.
- xi) The college fails to maintain a high standing in national performance tables
- xii) Inspection announced at short notice

The report also gave a list of all the Key Risks included in the Risk Register.

A discussion took place on whether or not individual committees were aware of the risks that come under their remit. It was agreed that Mrs Blackburn and Clerk to the Governors would look at the risks identified and allocate them to the appropriate committee. The committees would then be advised of which risks come under their remit.

RESOLVED: That the report be received.

#### 10. FRAUD LOG BOOK/WHISTLE BLOWING

Mrs Blackburn advised members that there were no incidents of fraud, corruption or whistle blowing to report.

#### 11. ANY OTHER BUSINESS

Mrs Blackburn advised Members that it was hoped that the Autumn Term Governing Body meeting would be earlier than normal to enable her to submit the annual returns to the ESFA promptly.

## 12. DATE OF NEXT MEETING

It was agreed that Mr D Pearson (Principal) be invited to attend the next meeting that would be held on 5 June 2023 at 4.30pm.

Signed \_\_\_\_\_  
Chairperson

Date \_\_\_\_\_

### RISK

### COMMITTEE

- |   |                       |
|---|-----------------------|
| 1) Ongoing Reduction in funding from the ESFA   | Resources             |
| 2) College finances/Status Academisation  | Resources             |
| 3) Drop in ESFA funding, devolution to GMCA and rise in fee charges for Adult Centre                                  | Resources             |
| 4) High Level ALS   | Resources             |
| 5) BTEC Reform  | Teaching and Learning |
| 6) Management of student data   | Resources             |
| 7) The college overspends its revenue   | Resources             |
| 8) Recruitment of students  | General Purposes      |
| 9) Occurrence of fraud  | Audit/Resources       |
| 10) Failure to maintain the reputation of the college   | Teaching and Learning |
| 11) Major incident  | Resources             |
| 12) Loss of key staff   | GP and Employment     |
| 13) Inability to recruit and retain staff   | GP and Employment     |
| 14) Non compliance with personnel legislation   | GP and Employment     |
| 15) Industrial Action   | GP and Employment     |
| 16) Unacceptable level of staff absences  | GP and Employment     |
| 17) Student issues – Student attendance, progression and drop out is not acceptable and fails to achieve targets set. | Teaching and Learning |
| 18) The college fails to maintain a high standing in national performance tables                                      | Teaching and Learning |
| 19) Inspection announced at short notice  | Teaching and Learning |
| 20) Ill discipline by students  | GP and Employment     |
| 21) Data quality of ILR   | Resources             |
| 22) Other external factors  | All                   |
| 23) Poor inspection report  | Teaching and Learning |
| 24) Serious Health and Safety failure   | Resources             |
| 25) Other factors – Loss of key IT systems  | Resources             |
| 26) External ESFA requirement   | Resources             |
| 27) Covid Pandemic  | All                   |