

Audit Committee

Minute of Meeting of the Audit Committee held on **Thursday 5 March** at 9.30am in the Principal's office.

Present: Sue Cook (Chair)
Simon Ashpool
Colin Miller

In attendance: Alex Linkston (Chair of Board of Governors)
Lynne Hollis
Jackie Galbraith (Principal and Chief Executive)
Jennifer McLaren (Vice Principal, Finance & Curriculum Services)
David Eardley (Scott-Moncrieff, Internal Auditors)
Emily Purdie (Health & Safety Officer) item 19.54 only
Carol McLaughlan (Executive Secretary)

Campus Visit

The meeting began with a visit to the Beauty Therapy and Hairdressing centre to discuss risk mitigation. Committee Members found the visit to be very informative.

1 Welcome/Apologies

The Chair welcomed everyone to the meeting. Apologies were received from Richard Lockhart, Claire Probert and Mazars (External Auditors).

2 Declarations of Interest

There were no declarations of interest.

3 Minute of Meeting of 28 November 2019

The Minute of the meeting of the Audit Committee of 28 November 2019 required alteration to wording of agenda item 19.49 (ii) to change 'internal' to 'external' audit. It was also noted that reference made at previous meeting to Board members visiting an Audit Committee at another college was omitted from minute and will be discussed during this meeting under AOB. Alteration made and approved as a correct record.

4 Matters Arising from Minute of Meeting of 28 November 2019

Regarding Action 2, as noted, a summary will be provided to the next Finance & General Purposes Committee meeting on 11 June 2020.

Action 1: Vice Principal, Finance and Curriculum Services

Regarding Action 3, noted as duly completed, this is ongoing as actual college financial statements training is still required. Agreed that Vice Principal, Finance and Curriculum Services will meet with Internal Auditors with view to them assisting with training instead of CDN, who have not responded to previous request.

Action 2: Vice Principal, Finance and Curriculum Services / Internal Auditors

Action 7, on agenda.

Regarding Action 8, the Committee agreed that the proposed date for an annual half day Risk Workshop should be moved to May/June 2020 and a date agreed as soon as possible.

Action 3: Vice Principal, Finance and Curriculum Services / Internal Auditors

Regarding Action 9, noted as duly completed, this is ongoing as a few risk assessments still to be uploaded. The Principal agreed to follow up directly with relevant managers.

Action 4: Principal

All other actions were duly completed and noted.

5 Health and Safety

(i) Quarterly Health and Safety Report

Health and Safety Officer presented Paper 3 for information. It was noted that the results of the consultation on a smoke-free campus are now with senior team for consideration. 'Ash Scotland' have advised that the college can be a smoke-free campus if steps were taken to reduce smoking and if smoking areas were moved to less visible locations. Proposed changes would be in place by 2020-21 session and

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covered during future inductions. The Committee agreed that this was a very sensible approach.

Outstanding actions around housekeeping being addressed at Health and Safety Committee and Vice Principal, Finance and Curriculum Services will take forward with new college leadership team.

A reduction in violent or aggressive incidents since the introduction of body cams was noted and the Committee was assured that the college is compliant in relation to the use and monitoring of recordings.

Discussion held on an incident by a group of students who are not college students. The college hires out a room to this group. The Committee agreed that staff and student safety is a priority but that senior team would assess whether the college could continue to hire the room to the group. Health and Safety Officer will obtain a copy of the risk assessment for this group from Commercial and Marketing Centre.

Action 5: Senior Team / Health and Safety Officer

(ii) Annual Health and Safety Report

The Health and Safety Officer presented Paper 4 and summarised content, confirming that if an incident occurs in external location while affected person is undertaking work on behalf of the college, this would be reportable.

6 Internal Audit Reports

(i) Strategic and Operational Planning

The Internal Auditors presented Paper 5 noting that good work had been undertaken by the college.

The Committee were content with the report and confirmed that the college is on target to have a financial plan in place by May 2020.

7 College Audit Rolling Action Plan

Vice Principal, Finance and Curriculum Services presented Paper 6.

The Committee were satisfied that good progress was being made against the College Audit Rolling Action Plan with all actions either complete or due to be completed within the agreed timescale.

8 Risk Register

Vice Principal, Finance & Curriculum Services, presented Paper 7 and discussed two key items: planning around coronavirus situation and current financial position.

Business Continuity Plan was instigated following coronavirus situation and the Strategic Directional Team is meeting weekly. The Health and Safety Officer was maintaining an action log and risk assessments were being undertaken in relation to overseas events.

The Principal agreed that the coronavirus would be added to the Risk Register as a specific risk. The Committee was informed that the Scottish Funding Council were providing guidance and requesting ongoing assessment of the situation. College management will remain alert to developments and ensure that the Business Continuity Planning includes specific plans for addressing situations that could affect student assessments and attendance.

Action 6: Vice Principal, Finance and Curriculum Services

Vice Principal, Finance and Curriculum Services noted that as the college was forecasting a deficit for the current year the risk rating had increased. It was noted that the main reason for the deficit was the requirement to backfill posts due to the very unusual position with the high number of long term sickness absences.

The Principal reassured the Committee in relation to Strategic Risk 2, that progress is being made in relation to issues with resources.

9 Key Performance Indicators 2018-19

The Principal presented Paper 8 which was noted by the Committee.

10 Development Plan

The Committee recommended that Lynne Hollis join the Audit Committee as full member and that this should be ratified by the Board of Governors.

Action 7: Board members

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The Committee noted that Clare Probert was standing down from the Board. Committee agreed that consideration be given to co-opting a qualified accountant onto the Audit Committee to increase the accountancy expertise on the committee.

Action 8: Board members

Given that a Board Effectiveness Review was being undertaken in the Spring, self-evaluation meetings were not required in 2020.

Regarding development issues, as discussed at previous meeting, the Committee agreed that arrangements would be made for four members to attend Audit Committee meetings at other colleges to look at good practice. It was agreed that dates and times would be looked at and provided to the Committee with a view to two members each attending South Lanarkshire College and Forth Valley College and sharing feedback with the Committee.

Action 9: Vice Principal, Finance and Curriculum Services

Training on actual college financial statements, as discussed under agenda item 4 – action 2 above, to be included in the Development Plan. The Committee agreed that West Lothian College will arrange this with Internal Auditors and host the training prior to the next Accounts meeting November 2020.

Action 10: Vice Principal, Finance and Curriculum Services/Internal Auditors

The Committee discussed visits to other parts of the campus and agreed that the next visit would be to Sport and Fitness Centre. It was also agreed that all visits will take place at 9.00am, prior to the Committee meeting starting at 9.30am.

11 Any Other Business

The Committee agreed that “Sector Updates – external audit / internal audit” would be added to all future agendas going forward.

Action 11: Vice Principal, Finance and Curriculum Services

12 Review of Meeting and Supporting Papers without Management

Committee held discussion on the meeting without management present and agreed that they were content with the papers.

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13 Date of Next Meeting

The next meeting would take place on Thursday 4 June 2020 at 9.30am, with the campus visit taking place at 9.00am.

Note: There were no matters discussed during the meeting, during which Members declared any conflict of interest, or the Secretary to the Board was aware from the Register of Interests that discussion could give rise to such a conflict.

Signed
Chair, Audit Committee

Date