

West Lothian College

26 November 2020

Audit Committee

Minute of Meeting of the Audit Committee held on **Thursday 17 September 2020** at 10am via Zoom.

Present: Sue Cook (Chair)
Simon Ashpool
Seonaid Crosby
Lynne Hollis
Richard Lockhart

In attendance: Jackie Galbraith (Principal and Chief Executive)
Alex Linkston (Chair of Board of Governors)
Sarah-Jane Linton (Vice Principal, Learning and Attainment)
Jennifer McLaren (Vice Principal, Finance and Corporate Services)
David Eardley (Scott-Moncrieff, Internal Auditors)
Lucy Nutley (Mazars, External Auditors)
Emily Purdie (Health and Safety Officer) item 5 only
Sandra Callan (Executive Secretary)

1 Welcome/Apologies

The Chair welcomed everyone to the meeting. A special welcome was extended to Seonaid Crosby and Sarah-Jane Linton on attending their first Audit Committee meeting.

Apologies received from Colin Miller and Simon Earp.

2 Declarations of Interest

There were no declarations of interest.

3 Minute of Meeting of 4 June 2020

The Minute of the meeting of the Audit Committee of 4 June 2020 was approved as a correct record.

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4 Matters Arising from Minute of Meeting of 4 June 2020

Agreed that Vice Principal, Finance and Corporate Services will arrange financial statement training.

Action 1: Vice Principal, Finance and Corporate Services

Regarding Action 3 noted as ongoing, this would be discussed under agenda item 15.

All other actions were duly completed and noted.

5 Health and Safety

(i) Quarterly Health and Safety Report

The Health and Safety Officer presented the report which provided an overview of the health and safety standards at West Lothian College from April 2020 to June 2020.

The committee noted all COVID19 controls had been put in place in line with Government guidance.

The Principal confirmed that the college was completely focussed on mental health preparation for students. A member of the student support team was on campus every day and students were also able to access the team online.

The college would continue to offer free soup and rolls to students at lunchtime plus free flu vaccination vouchers were being made available to members of staff.

The Audit Committee acknowledged the work that the Facilities staff had put in and asked that their thanks be passed on to all involved.

Action 2: Health and Safety Officer

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6 Internal Audit Plan 2018-19 to 2020-21

The internal auditor presented paper 4 and the committee noted the amendments which had been requested at the June Audit meeting.

A discussion took place regarding the timing of the risk workshop and the committee agreed that the workshop would take place in the Spring 2021.

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

7 External Audit Progress Report 2019-20

The external auditor presented paper 5 and discussed the focus of the year end audit.

8 College Rolling Action Plan

Vice Principal, Finance and Corporate Services presented paper 6.

It was confirmed that as most of the commercial income in the college came from Skills Development Scotland (SDS), the college had not been too adversely impacted by COVID19.

The Finance and General Purposes Committee had agreed at the September meeting to invite the Business Development Manager to a meeting to discuss the commercial strategy.

The committee noted progress against the plan.

9 Financial Regulations and Schedule of Financial Approvals

Vice Principal, Finance and Corporate Services presented paper 7 and highlighted that the Finance and General Purposes Committee were of the opinion that section 9 (Whistleblowing) and the Whistleblowing Policy required amendment as the Vice Principal was also carrying out the role of board secretary. The Finance and General Purposes Committee had recommended that the principal contacts be the Chair of the Audit Committee and the senior independent board member.

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The Audit Committee discussed the proposed amendment and agreed to keep the contacts as Chair of the Audit Committee and board secretary until further research is carried out on how other organisations address this. It was also noted that the role of board secretary would be discussed later this year.

The Vice Principal, Finance and Corporate Services agreed to amend section 20 of the Financial Regulations, where reference to the Official Journal of the European Community (OJUC) to Official Journal of the European Union (OJEU).

Action 4: Vice Principal, Finance and Corporate Services

10 Strategic Risk Register

Vice Principal, Finance and Corporate Services presented Paper 8 which provided a final update in relation to the 2019-20 risk register. The committee also noted the position with regard to 2020-21 strategic risk register.

The committee were content with the awarded risk ratings.

11 College Key Financial Indicators (KPIs) 2019-20

Vice Principal, Finance and Corporate Services presented Paper 9 which the committee noted.

12 Sector Update

No new updates reported from the internal and external auditor but it was noted that the Vice Principal, Finance and Corporate Services had forwarded the Audit Scotland's guidance 'COVID19: Guide for Audit and Risk Committees' to all committee members. Agreed that this would be placed on the November Audit agenda for further discussion.

Action 5: Vice Principal, Finance and Corporate Services

13 Any Other Business

No other matters were discussed.

Non committee members left the meeting at this point.

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14 Review of Meeting and Supporting Papers without Management

A discussion on the format of the risk register took place and it was agreed that for ease of tracking on reasons why the ratings had been altered, a short narrative would be included in the covering risk register paper.

Action 6: Vice Principal, Finance and Corporate Services

15 Self-Evaluation of Committee

Vice Principal, Finance and Corporate Services presented paper 10 and it was agreed that the following would be included in the August 2020-July 2021 committee development plan:-

- Opportunity for a staff member to join the committee as an observer for one year
- Opportunity for committee to meet with each of the five Faculty Directors along with their Learning and Skills Manager(s) to discuss risk mitigation in their respective areas (online meetings)
- Opportunity to attend an external audit board meeting – South Lanarkshire College, Perth College, Fife College were suggested
- Opportunity to attend and observe at the Learning and Teaching Committee and the Finance and General Purposes Committee

16 Date of Next Meeting

The next meeting would take place on Thursday 26 November 2020 at 10am.

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