

## Board of Management Audit Committee

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**Date: 21 February 2017**

**Time: 14:00 pm**

**Room: 1074b**

### **A G E N D A**

		<b>Presented by</b>
1	Welcome and Apologies	HC
2	Declaration of Interest	HC
3	Minute of Meeting of 21 November 2016	(attached) HC
4	Matters Arising	HC
5	Scott-Moncrieff Introduction (David Eardley and Georgina Philp)	(attached) DE
6	Internal Audit Reports	
6.1	Progress Reports	(report attached) PC
7	Strategic Risk Register	(report attached) JB
8	Audit Scotland Statutory Fees Letter	(attached) JB
9	Any Other Business	
10	Date and Time of Next Meeting – Tuesday, 16 May 2017 at 2pm	

## Board of Management

### Minute of the Meeting of the Audit Committee of the Board of Management of Dumfries and Galloway College held on 21 February 2017 at 2 pm in Room 1074b

<b>Present:</b>	Hugh Carr (Chair) Stuart Martin	Pat Kirby
<b>In attendance:</b>	Carol Turnbull, Principal David Eardley (Scott-Moncrieff) Jannette Brown, Board Secretary, Vice Principal Corporate Services & Governance Brian Johnstone, Chair of the Board of Management	Karen Hunter, Finance Manager Georgina Philp (Scott-Moncrieff)
<b>Minute Taker</b>	Heather Tinning, (Executive Team Assistant),	

#### 1 Apologies

The Chair welcomed members to the meeting, in particular David Eardley and Georgina Philp from Scott-Moncrieff. Apologies for absence were intimated on behalf of Delia Holland.

The Secretary to the Board confirmed the meeting was quorate with enough members present to allow decisions to be made.

#### 2 Declaration of Interest

Members agreed to indicate declarations of interest as appropriate throughout the meeting.

#### 3 Minute of Meeting of 21 November 2016

The committee asked for a typo to be corrected then approved the Minute of meeting held on 21 November 2016.

#### 4 Matters Arising

In response to a question about the College's published annual accounts the Vice Principal Corporate Services & Governance advised that a press release would be issued once the College had been advised to publish accounts.

#### 5 Scott Moncrieff Introduction

David Eardley and Georgina Philp spoke to the report which had been issued, providing an overview for Scott-Moncrieff Accountants, and asked for it to be noted that they were delighted to be appointed to undertake the audit for the college. David will lead the external audit for the college and Georgina Philp will manage the onsite audit team.

In answer to a question on courses and updates on governance, DE reported that he would advise the college of any planned events, and reported that at present Scott-Moncrieff are looking to roll out non-executive forums involving plenary sessions, allowing sharing of experience and good practice across the sector.

In terms of the next steps, DE advised that he would look to set up a formal meeting with the College to pull together the External Audit Plan, which will be brought back to the Audit Committee meeting in May. There will be an interim visit to the college to look at the college's systems and processes and a final visit to audit the accounts and the financial statements, for presentation at the November Audit Committee meeting to take forward to the Board of Management at the December meeting.

## **6 Internal Audit Reports**

### **6.1 Progress Reports**

The Vice Principal Corporate Services & Governance spoke to the Internal Audit Progress Report which had been issued, assuring members that the college is on course to progress the audits planned for next year. Planned audits on Cyber Risk and Income Generation took place in w/c 13 February. The Vice Principal Corporate Services & Governance advised that the next interim report will be presented to the Audit Committee at the May meeting, together with the Audit Plan for 2017/18.

Members noted the Internal Audit Progress Report.

## **7 Strategic Risk Register**

The Vice Principal Corporate Services & Governance spoke to the circulated Strategic Risk Register, highlighting the new risks. Discussion took place on the vacancies for both the Board Secretary and the Vice Principal Corporate Services & Governance positions. The Principal re-assured the Board Members that the recruitment process had started for both. The Principal will assume the Vice Principal's portfolio in the interim. She advised that there were experienced managers under the Vice Principal. The Principal confirmed that experts Aspen People will deal handle the recruitment of the Vice Principal, and interviews planned to take place at the end of April. The Principal confirmed that she had emailed all board members with a link to the vacancy.

In answer to a question on the rating of risk 8, business continuity due to Influenza pandemic, terrorism, fire or other disaster, the Vice Principal Corporate Services & Governance advised that the procedure was last invoked when the College being flooded. Staff training had recently taken place in line with PREVENT duties. Feedback from the recent audit of Cyber Security does not indicate that the rating should be increased.

**Decision:** Members approved the Strategic Risk Register.

## **8 Audit Scotland Statutory Fees Letter**

The Vice Principal Corporate Services & Governance spoke to the Letter which had been issued, providing notification of the college's statutory fees for 2016/17 Audits. Discussion surrounded the expected fixed fee increase of 13.8% from 2015/16.

Members noted the contents of the letter.

## **9 Any other Business**

### **9.1 College Strategic Risk Register**

In response to a question in terms of the Auditors' views on the college's Strategic Risk Register, DE advised that the format, layout and number of risk identified are in line with good practice. He also advised that it was important to discuss the Risk Register at Board Committee meetings. Members noted that the Risk Management Policy was reviewed last June.

### **9.2 Vice Principal Corporate Services & Governance**

On behalf of the Audit Committee, the Chair thanked the Vice Principal Corporate Services & Governance (Board Secretary) for her dedication and commitment and wished her well in her future plans.

## **10 Date and Time of Next Meeting**

The next meeting of the committee is to take place on Tuesday 16 May 2017, at 2 pm.