



## AUDIT COMMITTEE 10.02.22

### MINUTE OF MEETING HELD ON 10 FEBRUARY 2022 AT 16:00hrs REMOTELY VIA MS TEAMS

Present	
Hugh Carr (Chair)	Ian White
William Dowson	Sue Irving
In Attendance	
Joanna Campbell	Lorraine Grierson
Douglas Dickson	Dorothy McMinn (Secretariat)
Mike Gibson (RSM)	Caroline Stuart
Apologies	
Ann Hill	Naomi Johnson

Item 1	Welcome and Apologies for Absence		
Paper No: Verbal	Lead: H. Carr	Action Requested	Note
Discussion	The Chair welcomed everyone to the meeting, in particular the newly appointed Chair to the Board, who joined DGC on 1 February 2022 and confirmed that apologies for absence had been received from A. Hill and N. Johnson  The Secretary to the Board confirmed that the meeting was quorate.		
Decision	N/A		
Action	N/A		

Item 2	Declaration of Interest		
Paper No: Verbal	Lead: H. Carr	Action Requested	Note
Discussion	Members agreed to indicate declarations of interest as appropriate throughout the meeting. No declarations of interests were received.		
Decision	N/A		
Action	N/A		

Item 3	Action Log		
Paper No: AUD02.22-A	Lead: L. Grierson	Action Requested	Note
Discussion	It was noted that Action Points 4 and 5 from the Action Log would be discussed at Item 8 of today's Agenda and that Action Points 6 and 7 would be discussed at Item 10. All other actions were complete.		
Decision	N/A		
Action	N/A		

# AUDIT COMMITTEE

## MINUTE OF MEETING HELD ON 10 FEBRUARY 2022 AT 16:00

Item 4	Minute of the last meeting 1 December 2021		
Paper No: AUD02.22-B	Lead: H. Carr	Action Requested	Note
Discussion	The Minute of the Meeting held on 1 December 2021 was approved.  The Secretary to the Board confirmed that uploading of Board documentation to the DGC Website was progressing and the timescale of end of March 2022 would be achieved.		
Decision	N/A		
Action	N/A		

Item 5	Matters Arising		
Paper No: Verbal	Lead: H. Carr	Action Requested	Note
Discussion	No matters arising.		
Decision	N/A		
Action	N/A		

Item 6	Internal Audit Progress Report		
Paper No: AUD02.22-C	Lead: M. Gibson	Action Requested	Discussion
Discussion	It was confirmed that three reports had been finalised since the last Audit Committee Meeting: <ul style="list-style-type: none"><li>• Student Applications</li><li>• Income Generation (Complete Training Solutions)</li><li>• Health and Safety</li></ul> Appendix A to the report provided confirmation that the Financial Planning document had been agreed, the HR/Payroll Audit had been completed and the Curriculum (Timetabling/Efficiency for Lecturing Staff) was progressing and expected to be returned during June 2022.  Appendix C provided a summary of internal audit assignments which had been completed.  It was confirmed that a follow up visit would take place w/c 6 June 2022.		
Decision	The content of the Internal Audit Progress Report was duly noted.		
Action	N/A		

Item 6.1	Health And Safety		
Paper No: AUD02.22-D	Lead: M. Gibson	Action Requested	Discussion
Discussion	It was reported that a review of Health and Safety had been completed. It had been determined that DGC had appropriate policies and procedures in place and adhered to compliance. The College had 23 reported accidents and near misses during 2021/22, 1 incident being reportable to the HSE under RIDDOR. A substantive assurance had been returned, with two low priority management actions. <ul style="list-style-type: none"><li>• Maintenance and Compliance spreadsheet – to include confirmation that checks had been completed at appropriate intervals.</li></ul>		

# AUDIT COMMITTEE

## MINUTE OF MEETING HELD ON 10 FEBRUARY 2022 AT 16:00

- Incident Reporting Forms to include dates of review and authorisation detail.

It was agreed that the narrative in the Executive Summary should have been re-worded and this would be taken on board. The summary states there are health and safety arrangements in place to ensure compliance with HSE regulations and ensure adequate controls are in place which are stipulated within the policies and procedures. However, Chair of Audit suggested that a review takes places to ensure the Policies do align with HSE Regulations.

The Principal stated that a regular Health & Safety update would be provided to the Finance Committee, which would provide visibility of statistics.

It was agreed that internal work around processes would be progressed and RSM would be invited to return later in 2022.

Decision

The content of the report was duly noted.

Action

**The actions assigned to the Health and Safety Audit would be progressed by the appropriate leads.**

**A further review to be arranged to ensure policies comply with HSE Regulations**

### Item 6.2

### Income Generation (Complete Training Solutions)

Paper No:  
AUD02.22-E

Lead: M. Gibson

Action Requested

Discussion

Discussion

A review had been carried out on the income generation process for CTS, to provide assurance that DGC had appropriate systems in place to ensure courses were appropriately costed, approved and monitored to maximise income.

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The audit returned a reasonable assurance with five low priority actions and one suggestion for management consideration.

- Bespoke courses – a course proposal template to be created to ensure consistency of information provided to customers.
- Terms and Conditions – a review of booking forms and terms and conditions to be carried out.
- Invoicing – a formal process to be explored for reviewing and approving billing before an invoice is raised.
- Single point of contact – a member of the CTS team should be appointed to all major customers to reduce the risk of miscommunication and allow greater understanding of customer needs. A recruitment drive was ongoing and 2 key posts are still to be filled.

Decision

The content of the report was duly noted.

Action

**The actions assigned to the Income Generation (CTS) Audit would be progressed by the appropriate leads.**

### Item 6.3

### Student Applications

Paper No:  
AUD02.22-L

Lead: M. Gibson

Action Requested

Discussion

Discussion

A review of the student application process had been completed to provide assurance that DGC had appropriate systems and controls in place.

As a result of the review, seven low priority management actions had been agreed.

- It was agreed that the admissions procedure would be clarified.

# AUDIT COMMITTEE

## MINUTE OF MEETING HELD ON 10 FEBRUARY 2022 AT 16:00

	<ul style="list-style-type: none"> <li>Establishment of timescales for replying to enquiries from applicants.</li> <li>Establish a centralised system to log enquiries.</li> <li>Communication with applicants (interview and outcome)</li> <li>Establishment and adherence to timescales.</li> </ul> <p>Concern was raised about the small sample number of 10 and around the variances in timescales for communication with applicants. It was noted that an AI tool, PURLOS, had recently been purchased and this should have a positive impact within the Admissions area and ensure regular communication. There had been staff changes within the Admissions team and this would result in better focus on the customer journey.</p>
Decision	The content of the report was duly noted.
Action	<b>The actions assigned to the Student Applications Audit would be progressed by the appropriate leads.</b>

<b>Item 7</b>	<b>Internal Audit Tracker</b>		
Paper No: AUD02.22-F	Lead: L. Grierson	Action Requested	<b>Approval</b>
Discussion	The Secretary to the Board confirmed that a process had been developed for Item 14, Action 5 and the Finance and External Development Teams will now collaborate around payment of invoices.		
Decision	The content of the report was duly noted.		
Action	N/A		

<b>Item 8</b>	<b>Strategic Risk Register</b>		
Paper No: AUD02.22-G	Lead: L. Grierson	Action Requested	<b>Approval</b>
Discussion	<p>The Secretary to the Board advised that there was one risk which was assigned to the Audit Committee (Financial Fraud) and that there had been no change to this risk since the last Committee meeting.</p> <p>The Principal recommended that further control measures are input and agreed to action in the absence of the VP Finance and Commercial Services.</p>		
Decision	The content of the report was duly noted.		
Action	<b>The Principal would review the risk assigned to the Finance Committee and input further control measures.</b>		

<b>Item 9</b>	<b>Strategic Risk Deep Dive – Learning and Teaching Risk 8</b>		
Paper No: AUD02.22-H	Lead: D. Dickson	Action Requested	<b>Approval</b>
Discussion	Confidential to Members only.		
Decision	The content of the report was duly noted.		
Action	<b>Regular progress reports would be provided to both Audit and L&amp;T Committee.</b>		

<b>Item 10</b>	<b>Whistleblowing Policy</b>		
Paper No: AUD02.22-I	Lead: D. Dickson	Action Requested	<b>Approval</b>
Discussion	It had been recognised that the current Whistleblowing policy was outdated and did not provide a clear process for employees. The documentation had been reviewed		

# AUDIT COMMITTEE

## MINUTE OF MEETING HELD ON 10 FEBRUARY 2022 AT 16:00

and the Committee were asked for approval of the policy for adoption within the college.

It was confirmed that referrals would be forwarded directly to the Secretary to the Board, there would be no SLT involvement.

Item 5.1 within the document would be reviewed to ensure the reference to Section 4 is correct.

It was asked that the report incorporate wording explicit to the process Board Members should follow and at item 5.15 – if the concern is urgent, there should be an accelerated process. The contact should be changed to Chair of Audit Committee so that the Committee meets to discuss it.

Board involvement was discussed, and it was suggested that there be an annual review and analysis of statistics, and this would be linked to the policy launch. The Audit Committee would provide a steer around action. The VP Learning, Skills and Student Experience would further review the document to include comments.

It was confirmed that a separate policy would be developed for the student population.

It was confirmed that the Policy will be rolled out to staff and members asked that staff be made aware of the importance of reporting serious concerns.

Decision

The content of the report was duly noted.

Action

**The VP Learning, Skills and Student Experience would further review the policy and make the appropriate amendments.**

### Item 11

#### Risk Appetite Paper and Update on Assurance Map

Paper No: Verbal

Lead: J. Campbell

Action Requested

**Approval**

Discussion

Confidential to Members only.

Decision

N/A

Action

**The Secretary to the Board would ensure risk documentation is updated to include risk appetite to be presented to Committees. This would then be included in an agenda item to a future Board Meeting.**

### Item 12

#### Cyber Security Update

Paper No:  
AUD02.22-K

Lead: D. Dickson

Action Requested

**Noting**

Discussion

Confidential to members only.

Decision

Action

**An IT audit to be carried out for Disaster Recovery Plan to be added to the Audit Schedule.**

### Item 13

#### Any Other Business

Paper No: Verbal

Lead: H. Carr

Action Requested

**Note**

Discussion

The Committee thanked the former Chair of Audit for her contribution to the Committee.

Decision

N/A

Action

**N/A**

*The date of the next Audit Committee Meeting would be advised.*