

HARTLEPOOL COLLEGE OF FURTHER EDUCATION

Minutes of the Extraordinary Audit Committee meeting held on Thursday 24th September 2020 at 5.30pm via TEAMS

Present: Mr S Irvine [Chair]
Mrs M Roberts
Mr S Salvin

Also Present:

Mr A Theakston	[Clerk to the Corporation]
Mr D Hankey	[Principal]
Mrs K Dales	[Assistant Principal]
Mrs L Robson	[RSM UK Audit LLP]
Mrs S Wilson	[RSM UK Audit LLP]
Mr G Gillespie	[Wylie & Bisset]
Mr S Pringle	[Wylie & Bisset]
Mrs C Menzies	[Minute Clerk]

1	Apologies for absence Apologies received from J Regan. SI confirmed with AT that the meeting was quorate. Introductions were made and new internal auditors Stephen Pringle and Graham Gillespie welcomed. SI stated that the Audit Committee meeting would be a short meeting but was important to approve key governance documents.
2	Declarations of interest relevant to the business of the meeting There were no new declarations of interest although SI reminded the committee that he has previously registered his declarations of interest with the Clerk for his employment at North Tees and Hartlepool NHS Foundation Trust and as a Trust member representative on North Tees & Hartlepool Solutions LLP Board (a subsidiary of the Trust).
3	Minutes of the meeting held on 24th June 2020 Not circulated for this extraordinary meeting and will be approved at the November meeting.
4	Approve and authorise signature of RSM Letter of Engagement re: TPS LR reported no changes to the core audit service in relation to the Teachers' Pensions Service for the period ended 31 st March 2020. The letter had been refreshed and required retrospective approval and the work had been completed. The Audit Committee approved the Letter of Engagement for the TPS.
5	Ratify Letter of Engagement with W&B (as approved by the Chair under delegated authority) The college Chair had previously approved the letter under delegated authority. The letter was presented to the Audit Committee to ensure appropriate governance processes were followed. GG advised this was a standard letter setting out the internal audit contract for a period of 3 years with an option to extend for s further two years (5 years maximum). The Audit Committee approved the Letter of Engagement with W&B.

6	<p>Consider and approve W&B Audit Needs Assessment inc. Internal Audit Plan</p> <p>GG gave an overview of the report assessment/plan which covers 3 years highlighting the following:</p> <ul style="list-style-type: none"> • Page 3 – option to extend • Page 4/5 – approach, audit needs assessment • Page 6 – audit contacts • Page 7/8/9 – operational plan (audits to be delivered are stating Subcontractor controls, overall financial controls, safeguarding, IT security, COVID-19 working practices and a follow up review). Visit 1 has been completed as planned and the audit of sub contractor controls had been concluded and will be reported to the next Audit Committee meeting. • Page 10 – reporting arrangements for internal audit agreed with Audit Committee • Page 11 – rolling 3-year plan so the document will be reviewed so is a flexible document • Page 12 – assurance grading structure and an assurance level will be provided for each audit and recommendations will be graded as high, medium or low • Page 13 – KPIs – target is to achieve 100% and will be reported to the Audit Committee via the progress report • Pages 14-16 – assurance map of planned audits to the Covid-19 risk register <p>SI commented on the need for ongoing assurance relating to financial controls which was covered by the internal audit plan and also the inclusion of an audit on COVID-19 working practices. SI felt the operational plan for 2020/21 was appropriate for the college in the current climate and aligns with the college plans for the next 12 months.</p> <p>The Audit Committee approved the internal audit plan 2020/21.</p>
7	<p>Any other business</p> <p>No issues were raised and SI closed the meeting.</p>
8	<p>To note the date and time of the next meeting:</p> <p>Wednesday 18th November 2020 5.30pm [including members of Finance & General Purposes Committee]</p>

.....
CHAIRMAN

Action points from the meeting on 24 September 2020

No	Item	By Whom	By Date
3	June and September Audit Committee minutes to be an agenda item for approval at the November meeting.	APT	11 November 2020