

Hereward College



Minutes of: AUDIT COMMITTEE

Date: 13<sup>th</sup> June 2022

Time: 4.00pm

Place: remote via Microsoft Teams

Present: Mr S Brand (Chair)  
Mr S Crick  
Mr M Crook

In attendance: Ms S Dent (Vice Principal Finance and Resources)

Mr J Creed (ICCA-ETS)  
Mr P Oxtoby (RSM)

Mrs Y Doherty (Clerk to the Corporation)

#### **21/38 APOLOGIES**

Apologies were received from Ms H Hillyard, Mr K Sonecha and Mr P Clark.

#### **21/39 MEETING WITH THE AUDITORS**

Members of the Committee met with the Auditors without College management.

The Chair confirmed that he had received positive feedback from Mr Clark (ICCA-ETS) via email which would be included at the end of the minutes.

Mr Creed confirmed that the IAS plan had been delivered in year.

Mr Oxtoby highlighted the importance of being able to conduct elements of the audit process on site this year and to develop communication.

The Chair recognised the importance of proactive management of communication and confirmed that this should be stressed when the audit plan for year ending 31<sup>st</sup> July 2022 was considered later in the meeting.

#### **The Vice Principal Finance and Resources joined the meeting**

#### **21/40 DECLARATIONS OF INTEREST**

There were no declarations of interest.

Mr Crook had previously declared and recorded an interest regarding his governorship at a local sixth form college and the appointment of ICCA-ETS as the internal audit provider.

FOR DECISION**21/41 MINUTES OF THE LAST MEETING**

The minutes of the previous meeting on 14<sup>th</sup> March 2022 (circulated, document June 22/1) were considered.

It was **RESOLVED THAT**, the minutes of the meeting held 14<sup>th</sup> March 2022 be approved.

It was noted that an 'Actions List' for issues raised at meetings had been developed as part of the minutes and that this would be used going forward.

**21/42 MATTERS ARISING****42.1 Matters**

*21/30: 21/18: Financial Statements 2020/21:*

*Potential impact of repaying the loan and options for financing*

The Vice Principal Finance and Resources confirmed that the current loan matured in 2035. The amount currently outstanding was confirmed, and that it was at a fixed rate of 5.6%.

The early repayment fee would be approximately £325,000.

It was advocated that given the associated fee it would be better not to take any action at this time but to monitor the position as part of the Accommodation Strategy and any future capital work.

It was also reported that consideration had been given to the Treasury Management policy and the potential with regard to deposits. There were options available with Barclays that would hopefully provide for an increase in return next year.

Discussion raised included:

- What would the interest rate be now and how long would it take to 'make the money back'?
- The bigger issue of financing any future work.
- The ONS review of College status for statistical purposes – the outcome may have an impact.

**42.2 Previous Meeting Actions Update**

The Committee considered an update report on the actions arising from the last meeting (circulated, document June 22/2).

21/31 Risk Management

SR3-3: Attendance at regional groups – was there sufficient coverage or was additional support required?

Vice Principal Finance and Resources to review this with the Principal and Vice Principal Quality and Curriculum **[ACTION]**

Detail of local networks/groups attended was provided and included the Schools Forum, Special Heads Group, Warwickshire/Solihull LA

32.1.1 Internal Audit Report: IT Data Security 02.21/22

The review had not considered disaster recovery, backups etc.

Had this been included as part of the last review of the Business Continuity Plan.

Vice Principal Finance and Resources to confirm. **[ACTION]**

The BCP doesn't cover IT/Site security. Work on assessing different areas of the business and how to respond in 'disaster' incidents would be completed e.g. accessing attendance/safeguarding systems, so that more detail with regard to recovery actions could be included.

32.1.1 Internal Audit Report: IT Data Security 02.21/22

p.g.4 'patching appears to be up to date' – was it to be assumed that this had been discussed with the Technical, Estates and Facilities Manager?

It was confirmed that the report did not state that this had definitely been tested, more that it was an overview.

*ICCA:*

Patch testing was undertaken during our review. The College uses the ZENworks software for this and from the active devices listed, we confirmed that patching was up to date on a small sample of them (5). As we only verified a small sample, we caveated our comments by saying "appears to be up to date".

The need for the Committee to have greater assurance was questioned  
Mr. Clark to confirm the position.

*ICCA:*

Comments noted about being clearer around testing and assurance in future for clarity.

p.g.4 'the UPS device gives enough power for approximately 10 minutes of operation, i.e. enough for a controlled shutdown. Had this been tested and was it enough?

It was suggested that from the wording used that this was the case, Mr. Clark to confirm.

*ICCA:*

10 minutes is normal for UPS power and sufficient. The actual UPS device was evidenced and seen during our review.

The Chair raised additional questions with ICCA/the Technical, Estates and Facilities Manager:

p.g.4 patch testing – please advise the population size from which the sample of 5 was taken

*ICCA:*

The report generated from the ZENworks solution shows the number of software products in use rather than the total number of machines in the environment. However, the number of licences suggests a total population of approximately 450.

p.g.4 UPS device – please state if the device had been tested and if not tested the reason for not testing

*ICCA:*

The UPS device was not tested by us. The review was confined to data security and did not include continuity/recovery planning. A review of the latter would include reviewing the extent to which the UPS had been tested by the College, but we would not test devices ourselves unless this was specifically included within the audit scope.

p.g.4 UPS device – how often is the UPS tested and the last time it was tested, this wasn't covered in the IA report

*Technical, Estates and Facilities Manager:*

Testing is always problematic. Using the test switch doesn't give a real-world power outage and the only way to do that is turn the power off, wait and see what happens. Not practical during normal business and there is a risk of damaging equipment if the back-up power fails before restoring mains power. So, we tend to building any planned test where we have to do maintenance/install work where we would have to turn the power off. The preferred test is to review what happens during real power outages in the Tile Hill area which include brown outs (millisecond breaks or dropped voltage) or black outs (a second to minutes).

In general, we get power issues about 2 -3 times a year and they are most likely to occur outside of working hours and particularly bank holidays Coventry fortnight holiday (early August) as I believe industry along Torrington Avenue shuts down and the grid has issues regulating power in the Tile Hill area. The last blackout was Easter and unusually it was a long cut up to 30mins duration.

The UPS that didn't last the full outage was in The Hub. Those powering say the core network switches did last, however because there was little activity on the network at the time because it was over Easter then the amount of power they would draw would have been less.

We will review the UPS's at an opportune time this summer probably around the time we replace batteries or the entire UPS on three units as they are due to be replaced.

It was **RESOLVED THAT**, the update report on the actions arising from the last meeting be noted and received.

## **21/43 EXTERNAL AUDITORS**

### **43.1 External Audit Plan for year ended 31<sup>st</sup> July 2022**

The Committee considered the Draft External Audit Plan for year ended 31<sup>st</sup> July 2022 (circulated, document June 22/3).

Mr Oxtoby reported that there may be changes to the draft plan before the audit was completed in the autumn term, and if this happened a revised plan would be circulated.

The key areas of risk/focus remained stable and were identified (from page 6) as:

- Income recognition (medium impact):  
this picked up on potential fraud risk based on income streams, and the key difference to the work completed by the IAS was the larger sample size for testing. Offered assurance to the Audit Committee as the IAS tested the control framework, with EAS testing accuracy.
- Management override of controls (high impact):  
this was always a significant risk from the aspect of potential fraud.
- Pension scheme liabilities (medium impact):  
review the key data and underlying assumptions to ensure that they are reasonable and the appropriateness of the related disclosure in the financial statements.
- Going concern (medium impact):  
this needed to be considered in light of current uncertainty and looming issues e.g. pay costs/energy costs/disruption to activities. Enhanced requirements for supporting documentary evidence.

It was reported the fees had necessarily increased by more than would have been the case if not for current inflationary pressures.

Discussion points included:

Expected changes to the funding audit requirements?

From consultation with the ESFA, none were expected. It was worth noting that a number of firms (e.g. KPMG, BDO) were withdrawing from the sector.

**Key risks:**

Management override of controls – why was this considered high impact?

Going concern – why was this considered of medium impact?

Management override of controls would always be assessed as high because of the associated risks. Going concern – there was a template of work that always required completion. It was acknowledged that the risk was always present but the current position of the college (cash and performance against bank covenants) supported the judgement. If this changed this could also impact the assessed risk.

**Fees**

It was noted that the fees had increased by circa 8%, it was suggested that this was a notable increase in comparison to the previous year, before the additional fee that had been incurred in response to the additional assurance work required by the ESFA.

Discussion identified that there were increases of 10% - 15% being reported.

It was agreed that in light of the context given the proposed increase was considered reasonable.

**The Vice Principal Finance and Resources was requested to refer to the original tender documents to confirm the documented position regarding fee increases. SD**

**The importance of proactive communication re the external audit.**

**The approach would be a preference for face to face with the use of remote working where appropriate/necessary.**

It was **RESOLVED THAT** the External Audit Plan for year ended 31<sup>st</sup> July 2022 be recommended for approval by the Corporation.

**43.2 Emerging Issues**

The Committee considered the Emerging Issues report (circulated, document June 22/4).

It was advocated that it was a useful document, communicating sector-wide issues and that it would be beneficial for this to be shared with the wider Board membership. It was confirmed that the document was distributed as part of the reports pack for the final Board meeting of the academic year.

**Attention was drawn to**

- **Audit Committee and Internal Auditor Scope of Work – ESFA guidance**

This had been expanded to include ‘environmental, social and corporate governance’. It was advocated that this fed into the use of a Board Assurance Framework and that this should be considered.

- **2022 College Accounts Direction**

**Reporting of Governor development and the requirement for an external review.**

It was **RESOLVED THAT**

- the Emerging Issues report be noted and received.
- the Emerging Issues report be circulated to the wider board membership as part of the supporting documentation for the last Corporation meeting of the academic year (30<sup>th</sup> June 2022)

**YD**

**21/44 REGULARITY AUDIT**

The Committee considered the Regularity Self-Assessment Questionnaire 2021/22 (circulated, document June 21/5).

It was noted that the questionnaire had been completed against the current position and that it would be further reviewed prior to final presentation for sign off by the Principal and Chair of the Corporation.

It was emphasised that it was important to have the supporting documentary evidence.

It was **RESOLVED THAT** the Regularity Audit Questionnaire for 2021/22 as completed be recommended for approval by the Corporation.

## 21/45 INTERNAL AUDIT

**Draft Internal Audit Plan and Strategy** (circulated, document June 22/6)

The Committee considered the draft Internal Audit Plan 2022/23 and Strategy to 2023/24.

It was noted that the document set out the approach that ICCA - ETS had taken to the College's internal audit plan for 2022/23 and the Strategy to 2023/24.

It was noted that the proposed areas of review were:

ESFA Mock Funding Audit

Health and Safety

Key Financial Controls

HR Performance Management

Follow up of previous IA recommendations

The plan covered 22 days.

Discussion included

No comment on the coverage of the plan, but considering the previous IT Data Security review, the testing of vulnerabilities, and the detail provided in the RSM Emerging Issues document on Cyber and Information Security and guidance from the NAO (page 11) should consideration be given to this?

It was noted that all aspects of the proposed plan were under the remit of the VP Finance and Resources, and it was queried if this was an appropriate spread.

Other suggested areas included

- Capital/Estate Management?
- Curriculum Review – costed curriculum?
- Given the risk perspective and funding strategy - marketing?
- Compliance with GDPR – what was the typical cycle?
- Quality review – how were the risks regarding Ofsted etc. being assessed?

With regard to marketing as the decision had been taken to include/encompass this in the plan for 2021/22 it was not felt that a stand-alone review could be justified.

It was advocated that this could be considered as part of the Curriculum Strategy, and if the primary function of the marketing function was to attract learners it was suggested that this was better placed with reviews of the curriculum planning.

It was confirmed that there was no considered typical cycle for a review of compliance with GDPR and that it varied from college to college. It was anticipated that this would most likely be completed every 3 -4 years.

It was advocated that the purpose of the review was important, as would be consideration of appropriate policies etc or other issues such as data breaches.

It was suggested that this would be one to watch.

The level of input to the plan from the other VPs was questioned.

It was confirmed that there had been no direct input from the other VPs.

It was suggested that it would be best practice to seek the input of all the VPs when developing the plan. **SD**

It was suggested that the adoption of a Board Assurance Framework would provide internal assurance where gaps were identified.

The Vice Principal Finance and Resources was requested to check the agreed day rates for the IAS to confirm that there were no changes. **SD**

It was **RESOLVED THAT** the proposed Internal Audit Plan 2022/23 and Strategy to 2023/24 be noted and recommended to the Corporation for approval.

#### **21/46 AUDIT COMMITTEE 2022/23**

The Committee considered the proposed meeting dates and business cycle for the 2022/23 academic year (circulated, document June 22/7).

It was reported that Committee had an established meeting scheduled of three meetings per academic year. It had been proposed that this be increased for four per academic year.

The day and timing of the meeting had been Monday, in the morning. It was proposed that the Committee continued to meet on a Monday, but in the early evening.

Allowing for this it was proposed that the Audit Committee dates for 2022/23 were:

- Monday 21<sup>st</sup> November 2022
- Monday 13<sup>th</sup> February 2023
- Monday 24<sup>th</sup> April 2023
- Monday 26<sup>th</sup> June 2023

Discussion included:

Content to agree in principle but suggested that the additional meeting be in the autumn term to facilitate a more even spread of the workload. It was additionally suggested that the review of policies also be spread more evenly through-out the academic year.

it was further suggested that if the Committee was to agree to meet four time a year consideration be given to the potential for one meeting to be cancelled if there was insufficient business for consideration.

It was suggested that the Clerk review the proposed dates and business cycle to introduce the additional meeting in the autumn term and to revise the business cycle to allow for a more even spread of policy reviews. A revised proposal to be issued electronically for feedback prior to confirmation the last Corporation meeting of the academic year.

It was **RESOLVED THAT** the **[ACTION] below would be taken**

- i. Clerk review the proposed dates and business cycle to introduce the additional meeting in the autumn term
- ii. Clerk revise the business cycle to allow for a more even spread of policy reviews.
- iii. A revised proposal to be issued electronically for feedback prior to confirmation the last Corporation meeting of the academic year

**Mr Oxtoby left the meeting at 6.00pm**

**21/47 POLICIES****FOR APPROVAL****47.1 Treasury Management**

Minor amendments were identified

A query was raised regarding the Liquidity Policy and the time taken for management to manage the KPI.

It was reported that this currently took very little time due to the low interest rates, but this was being reviewed as the position continued to change.

It was **RESOLVED THAT** the Treasury Management Policy be approved.

**47.2 Value for Money**

No changes.

It was **RESOLVED THAT** the Value for Money Policy be approved.

**FOR RECOMMENDATION TO CORPORATION****47.3 Financial Regulations**

Value for money thresholds have increased due to increasing operational difficulties driven by the volume of transactions that now fall above the thresholds. It is estimated that there has been inflation of c. 15% since these levels were previously set. Expenditure approval limits amended. Larger thresholds that require board sign off have been left unchanged.

**47.4 Public Interest Disclosure Act (Whistleblowing)**

Minor amendments. Removal of follow-up letter to staff members who haven't appealed (page 3). There have been no changes to relevant legislation in the last 12 months

**47.5 Anti-Bribery**

Minor amendments. There have been no changes to relevant legislation in the last 12 months.

**47.6 Anti-Fraud**

No amendments.

**47.7 Anti-Money Laundering**

No amendments.

**47.8 Anti-Tax Evasion**

No amendments.

It was **RESOLVED THAT** the policies as listed, 47.3 to 47.8 be recommended for Corporation approval.

**Mr Crick left the meeting at 6.10pm**

**The meeting became inquorate, and it was noted that although the remaining business could be discussed no decisions/resolutions were permissible.**

**FOR INFORMATION****21/48 INTERNAL AUDIT****48.1 Internal Audit Reviews****48.1.1 ESFA Mock Funding Audit 01.21/22** (circulated, document June 22/9)

Mr. Creed presented the ESFA Mock Funding Audit report.

The objective was to provide an independent assurance opinion that the control framework in operation in respect of the ESFA funding supports compliance with the relevant agencies requirements as defined within the ESFA funding rules for 2021/22.



## OVERALL ASSURANCE CONCLUSION:

Design: **GOOD**  
 Application/Compliance: **ADEQUATE**  
 Assurance Opinion: **SUBSTANTIAL**

The report contained four **low** recommendations; relating to application/compliance.

The areas for improvement related to:

- In year accuracy checking to reconcile learning aims and ensure comprehensive recording
- Review of Learning Agreement/Enrolment form template to ensure accuracy of recorded detail supporting a clear reconciliation to the ILR. Spot checks should be completed.
- Ensure that recorded ILR start dates are supported by register evidence. Compliance checks should be completed.
- Ensure that PLR checks are re-enforced at enrolment to cross reference prior learning and ensure reduction in funding are applied as necessary

The recommendations were accepted by the College management.

Discussion included:

Implementation dates of September 2022, could this be sooner?

It confirmed that the required actions could only be completed in September 2022.

It was emphasised that it was important to recognise the need for the reviews/spot checks to ensure the processes and data were robust.

It was noted that the compliance was assessed as Adequate, it was queried if this was the same as the last ESFA Mock Funding Audit

**The Vice Principal Finance and Resources was requested to confirm if this was the case.**

**SD**

It was questioned if this was a typical outcome for this type of review.

It was reported that this was difficult to ascertain what was typical as a mainstream GFE would have relatively few 16 – 18-year old and mostly apprenticeships, making comparison difficult.

However, there were a relatively small number of identified errors that should be easy to fix.

There was discussion of extrapolation

It was reported that did not happen.

#### **48.1.2 Curriculum Planning 05.20/21** (circulated, document June 22/10)

Mr. Creed presented the Curriculum Planning report.

The objective was to provide an independent assurance opinion that the College's curriculum planning processes are supported by robust systems, processes and controls.

## OVERALL ASSURANCE CONCLUSION:

Design: **GOOD**  
 Application/Compliance: **GOOD**  
 Assurance Opinion: **SUBSTANTIAL**

There were **no** recommendations.

It was suggested that the next stage would be costings

Discussion included:

It was noted that it was a good report. It was queried if there were any points for future consideration.

It was noted that the curriculum staff utilisation was assessed at 93% which was good, but that there were small numbers of teaching staff which impacted on the level of flexibility. This could be an area for a watching brief. **[ACTION] add to watching brief list**

Feedback on how the audits had gone was requested.

It was confirmed that ICCA were content that the processes had worked well.

It was suggested that there could be improvements relating to the organisation, e.g. planning **SD** meetings.

It was advocated that this supported the assertion that proactive communication was key.

#### **48.2 Internal Audit Plan Progress Report 2021/22** (circulated, document June 22/11)

Mr. Creed presented the report on progress against the Internal Audit Plan 2021/22

Report Ref	Audit Title	Start Date / Status	Design	Application/Compliance	Overall Assurance	H	M	L	A
Report 01	ESFA Mock Funding Audit	FINAL	Good	Adequate	Substantial	-	-	4	-
Report 02	IT Data Security	FINAL	Good	Adequate	Substantial	-	1	2	-
Report 03	Curriculum Planning	FINAL	Good	Good	Substantial	-	-	-	-
Report 04	Safeguarding Inc. Prevent	FINAL	Good	Adequate	Substantial	-	1	2	-
Report 05	Follow-up of Previous Internal Recommendations	FINAL	N/A	N/A	Substantial	-	2	-	-

It was highlighted that there were no high priority recommendations.

It was commented that it had been a good performance year and the audits had been helpful.

It was questioned if the tracking detail in the report was accurate (page 5).

**The Vice Principal Finance and Resources was requested to confirm if this was the case.**

**SD**

#### **21/49 PROGRESS AGAINST AUDIT RECOMMENDATIONS**

The Vice Principal Finance and Resources presented a report, which set out progress against audit recommendations (circulated, document June 22/12).

The report had been updated to include the current position against the recommendations.

**21/50 DEEP DIVES****50.1 Deep Dive: Costings (end to end)**

The Vice Principal Finance and Resources gave a presentation on the Funding & Costings (end to end) (circulated, document June 22/13).

The presentation format provided the following detail:

1. Summary
2. Student Assessment
3. Draft Timetable
4. Charge Rates from 2015/16 to 2022/23
5. Charge Rates Background
6. Charge Rate Review 2022/23
7. Funding Application
8. Fee Uplift Decisions
9. Risks and Controls Summary

Highlights included

- 2022/23 had a 3% flat increase.

Discussion points included:

If had known the current position at the time of deciding on the 3% increase would this be considered sufficient

It was commented that this was difficult to determine. The position may not challenge the overall increase but could impact on some individual decisions.

There would definitely be consideration of a further increase next year.

It was queried if there was scope to increase the 3% based on what was now known.

It was reported that this would be difficult as the College was still waiting on funding decisions and any change would necessitate starting the process again, and those that had already been agreed would need to be factored in. It was suggested that this would create additional financial uncertainty.

It was also confirmed that the costings for returning students were at the original level, i.e. there was no increase.

It was questioned when the end of year review of the applied rate was completed, how variances were identified

It was reported that this process was done via the budget.

It was questioned if, on the More granular level of contribution/covering costs was anything lost by moving to a flat rate increase.

It was confirmed that this was not thought to be the case as the previous system was vastly complex and relied on assumptions.

It was highlighted that the College had also received an increased number of Element 1 and Element 2 funding that supported recent growth.

The strategy with regard to increasing numbers of learners with complex presentations and how this could affect charge rates was questioned.

It was reported that this should increase the overall overhead contribution

**50.2 Future Deep Dives**

It was noted that this would need to be rolled over to the next meeting or consideration given to dealing with this remotely.

YD /  
SB

**21/51 RISK MANAGEMENT**

The Vice Principal Finance and Resources presented the Risk Management Update report (circulated, document June 22/15).

- The Strategic Risk Register had been updated to reflect current controls and residual risk
- The Actions List had been updated to include progress as well as any revised target dates and new actions that have been identified.
- An update on Health and Safety was provided.

**21/52 GIFTS & HOSPITALITY**

The Disclosure of Gifts and Hospitality document noted (circulated, document June 22/16).

No declarations of gifts or hospitality received.

**21/53 PUBLICATIONS**

It was suggested that this be rolled over to the next meeting

YD

**20/54 ANY OTHER BUSINESS**

AoC Finance Masterclass

The previous email issued by the Clerk publicising these events was noted. It was suggested that it be reissued to Committee members and that they be encouraged to attend.

It was confirmed that the College would fund attendance at these events.

Assessment of Auditors performance

The intention to seek continuous feedback of IAS at each meeting was highlighted and that assessment of the EAS would be completed in the autumn term. SD

**20/55 DATE OF THE NEXT MEETING**

The date of the next meeting to be confirmed following issue and agreement of a revised schedule.

Signed

Chair

Date

**ACTIONS: AUDIT COMMITTEE 13<sup>th</sup> JUNE 2022**

<b>21/43</b>	<p><b>43.1 RSM External Audit Plan for year ended 31<sup>st</sup> July 2022</b> The Vice Principal Finance and Resources was requested to refer to the original tender documents to confirm the documented position regarding fee increases.</p> <p><b>Response:</b></p>	<b>SD</b>
	<p><b>43.2 Emerging Issues</b> The Emerging Issues report be circulated to the wider board membership as part of the supporting documentation for the last Corporation meeting of the academic year (30<sup>th</sup> June 2022)</p> <p><b>Response:</b> <b>Presented to the Corporation meeting held 30 June 2022</b></p>	<b>YD</b>
<b>21/45</b>	<p><b>Draft Internal Audit Plan and Strategy</b> The Vice Principal Finance and Resources to seek input from all VPs in developing the internal audit plan.</p> <p><b>Response:</b></p>	<b>SD</b>
	<p>The Vice Principal Finance and Resources was requested to check the agreed day rates for the IAS to confirm that there were no changes.</p> <p><b>Response:</b></p>	<b>SD</b>
<b>21/46</b>	<p><b>AUDIT COMMITTEE 2022/23</b> The Clerk would</p> <ul style="list-style-type: none"> <li>i. review the proposed dates and business cycle to introduce the additional meeting in the autumn term</li> <li>ii. revise the business cycle to allow for a more even spread of policy reviews.</li> <li>iii. a revised proposal to be issued electronically for feedback prior to confirmation the last Corporation meeting of the academic year</li> </ul> <p><b>Response:</b> <b>Completed and dates approved at Corporation meeting held on 30 June 2022</b></p>	<b>YD</b>
<b>21/48</b>	<p><b>48.1.1 ESFA Mock Funding Audit 01.21/22</b> It was noted that the compliance was assessed as Adequate, it was queried if this was the same as the last ESFA Mock Funding Audit The Vice Principal Finance and Resources was requested to confirm if this was the case.</p> <p><b>Response:</b></p>	<b>SD</b>
	<p><b>48.1.2 Curriculum Planning 05.20/21</b> Curriculum Planning to be added to the watching brief list.</p> <p><b>Response:</b></p>	<b>YD</b>
	<p><b>Feedback on Internal Audits</b> Potential improvements relating to the organisation, e.g. planning meetings.</p> <p><b>Response:</b></p>	<b>SD</b>

Ref		Action by
	<p><b>48.2 Internal Audit Plan Progress Report 2021/22</b>            It was questioned if the tracking detail in the report was accurate (page 5).            The Vice Principal Finance and Resources was requested to confirm if this was the case.</p>	<b>SD</b>
	<b>Response:</b>	
<b>21/50</b>	<p><b>50.2 Future Deep Dives</b>            To be rolled over to the next meeting or consideration given to dealing with this remotely.</p>	<b>YD/ SB</b>
	<b>Response:</b>	
<b>21/53</b>	<p><b>PUBLICATIONS</b>            To be rolled over to the next meeting</p>	<b>YD</b>
	<b>Response:</b>	
<b>20/54</b>	<p><b>ANY OTHER BUSINESS</b>            Assessment of Auditors performance            The intention to seek continuous feedback of IAS at each meeting was highlighted and that            assessment of the EAS would be completed in the autumn term.</p>	<b>SD</b>
	<b>Response:</b>	