

**Minutes of the Audit Committee meeting held on
4th March 2024
Online Microsoft Teams at
16:00**

Present: Dennis Buckley
John Butcher
Luke Ferebee (Chair)

In attendance: Diane Gamble (Director of Estates)
Pat Jones (Deputy CEO Finance)
Rob Lawson (External Board Reviewer)
Rachel Nicol (Group Director of Governance)
Natasha Stringer (Senior Governance Coordinator) (minutes)
Stephen Walker (Deputy Director of Finance - Control)
Scott Winters (Internal auditor ICCA)

AC/1/24 Apologies and Declarations of Interest

Apologies

Apologies were received from Raj Randhawa.

The Group Director of Governance updated the Committee on the non-attendance of Matthew Glass and the efforts made to contact him. Further considerations will be given to the next steps.

Declarations of Interest

There were no declarations of interest relevant to the matters on the agenda.

AC/2/24 Matters arising not covered elsewhere on the agenda

The Group Director of Governance shared with the Committee the proposed plan for an additional Corporation Board meeting to be held before the Audit Committee meeting on the 17th of June 2024. The purpose of the meeting is to receive the report from the External Board Review. **The Audit Committee agreed to change the time of the next Committee meeting to 17:00.**

AC/3/24 Progress on internal audit recommendations

The Deputy CEO of Finance summarised the report on the progress of the internal audit recommendations which included two medium recommendations outstanding from earlier audits.

- Compliance with General Data Protection Regulation (GDPR) The new Data Protection Office (DPO) has been in post since October 2023 and has been



meeting with curriculum and professional support areas, with a focus on incorporating and developing Central Bedfordshire College (CBC) practices.

- GDPR group has cross-college memberships with deep dives taking place in areas
- ESFA Mock Funding, progress reviews and evidence of participation in Maths and English are taking place. Sample checks are being put in place.

Questions and Discussions

The Committee enquired about the number of outstanding items, and ***the Group Director of Governance will get an update on the progress and number of actions before the June meeting.***

The Committee sought and received clarification on the use of 'register' within the reports provided. The Deputy CEO Finance provided further insight into the Bedford College Group approach to registers.

The Committee noted the report.

AC/4/24 Internal audit reports

Scott Winters, the Internal Auditor from ICCA, summarised the two provided reports for the Committee, starting with the Subcontracting Standards External Assurance Review, which included three areas not fully compliant:

- Whilst the College has a written and signed contract in place with all subcontractors one was signed after the delivery had commenced.
- One contract did not clearly include specific reference to agreed processes in relation to adjudication procedures. The College needs to strengthen arbitration procedures
- One recommendation carried over from 2022/23 regarding the need to develop a contract management plan.

The Internal Auditor assured the Committee that the report was overall good. The findings comply with the document required by the ESFA. The College's controls over subcontracting arrangements are as expected.

Questions and Discussions

The Deputy CEO Finance provided further detail to the Committee on the leadership changes regarding subcontracting. The Vice Principal of Adult Education now holds responsibility for subcontracting, so assurances were provided that matters are in hand.

The Committee sought and received assurances regarding contract consistency. The Deputy CEO Finance provided the Committee with additional insight on risk



management and the consistency of paperwork depending on the provider. Some providers use their own contracts and these are negotiated.

The Committee discussed the low number of subcontractors, and the aims of TBCG to reduce the amount of subcontracting with clear rationale. Assurances were provided that work is done on the curriculum to ensure the offering is right.

The Internal Auditor summarised the second report provided to the Committee, the Learner Attendance & Registers, which provided reasonable assurances and included:

- A medium recommendation on the five-stage student behaviours process and lack of consistency
- A second medium recommendation on Attendance. A third of 16-18 year old learners are below 85% attendance
- Low priority recommendation on unmarked register events
- An advisory recommendation on the quality team sampling the marking of registers

Questions and Discussions

The Committee discussed the correlation between attendance and achievement, the impact and work the executive team are doing and the links between attendance and behaviour.

The Group Director of Governance will share the internal audit report with the Curriculum and Quality Committee.

The Committee discussed the appropriateness of recommending training versus using a checklist and the system to identify individuals not following the five-stage student behaviour process.

The Committee noted the reports

AC/5/24 Update on tendering for audit services

The Deputy Director of Financial - Control gave a verbal update on the tendering process to the Committee. The process involved sending out 11 invitations to tender under the CPC framework, out of which 8 responded. Three of the respondents will be interviewed. The Chair of the Audit Committee will assist with the interviews, and the papers will be circulated to the Audit Committee for comments before going to the Board.

The Committee noted the update.



AC/6/24 Risk and Opportunity Management Review

The Deputy Director of Finance - Control provided the Risk and Opportunity Register for the Committee, which included an update that the executive team has conducted a detailed review of the register since the last Committee meeting. Other key highlights included:

- The only risk that has increased since the last report is related to the new arrangements for head of department accountability.
- All other risks have been reduced
- There are now 8 inherent risks now scoring above 15

Questions and Discussions

The Committee discussed the increase in management capacity attributed to the impact score and the Deputy CEO Finance provided further context around curriculum planning and the explicit nature of accountability

The Committee sought clarity on the narrative explaining why the inherent risk has declined for risk 9. The Deputy CEO confirmed that protection for cyber security has improved and that a digital steering group is now in place. **A statement will be obtained from the Executive Director of Digital Transformation on why the inherent risk has been reduced.**

The Committee discussed the inherent risk versus the residual risk, and **the Deputy CEO Finance will work with the Chair of the Audit Committee to clarify how inherent should be defined.**

The Committee challenged the lack of clarity regarding the reduction of risk 3, and the absence of clear reasoning in the narrative. The Deputy CEO Finance shared anecdotally that student services have not heard very much from students on the impact of world affairs in campuses.

The Committee discussed the work currently being done by the Executive team to review risk management in advance of the next academic year. **The Deputy Director Finance - Control has produced an early draft for the Executive team and will circulate to the Audit Committee prior to the Summer term meeting.**

Opportunities

The Deputy Director of Finance - Control outlined the changes to the opportunities register which included:

- A new employer located in Bedford, work being done with stakeholders
- An increase in application numbers for NC4M,
- The student numbers are lower than the capacity at Wellingborough, Corby Sixth form and Leighton Buzzard looking at growth opportunities



- An employer board is in place to increase stakeholder engagement

The Committee noted the report.

AC/7/24 Capital Project Review

The Director of Estates summarised the report for the Committee, which focused on the results of the project having effectively delivered the aim of its objective right through to the curriculum. The report focused on the facilities and provision of the Modern Methods of Construction (MMC). Key highlights from the report were:

- The background rationale for the work being done
- Internal and external redevelopment of the Brundtland building
- Funding from SEMLEP
- Defined outcomes from College, SEMLEP and DfE
- Post occupancy review activity included Whiterock to protect walls.

Questions and Discussions

The Committee considered the overrun reasonable and discussed the work added by the college.

The Committee discussed the project review recommendations in terms of priority, severity of recommendation, and involvement of the Estates Advisory group, noting that their activity was reduced over Covid and is now reinstated.

The Committee discussed the project's objectives and noted that no significant recommendation exists; the objectives have been met, and the reflection on the outcomes was positive.

A report will be provided to the Committee to update on the Wellingborough campus, next term.

The Committee noted the report

AC/8/24 Minutes of the meeting of 21st November 2023

The Committee proposed one amendment to the prior meeting minutes, which was to add John Butcher to the attendee list.

After the amendments, the minutes of the meeting held on 21st November 2023 were agreed upon as an accurate record of the meeting.



AC/9/24 Any other business

No other business was raised.

The meeting ended at 17:22.