

AUDIT COMMITTEE
Minutes of a meeting held at 15:30 on 4 October 2021 via Microsoft Teams

Present:	Dr A Williams Ms M Carabine Dr A Conn Mr M Pearmain Mrs J Walters	Independent Member (Chair) Independent Member Independent Member Co-opted Member Independent Member
Attendance:	5/5 = 100%	KPI 80% Quorum: 3
In attendance:	Mr M Bennington Ms J Green Mr R Harwood Mr A McCulloch Mrs R Meara Mr P Singh Ms D Watson Mr J Wilkinson	Vice Principal Corporate Operations (from Item 1B) Clerk to the Corporation Head of Health & Safety (Item 13 only) TIAA (from Item 0.2) Executive Finance Director (from Item 1B) Principal/CEO (from Item 1B) Grant Thornton Head of IT and System Development (Item 5 only)

Item	Action/ Report Item
CLOSED SESSION	
1A	APPOINTMENT OF CHAIR, WELCOME AND INTRODUCTIONS
i	Independent Member Dr A Williams was appointed as the Committee Chair. He welcomed everyone, in particular new Independent Member Mrs J Walters.
ii	The Clerk confirmed that due notice of the meeting had been given; the requirement for all persons participating to be able to communicate with one another was satisfied and the meeting was quorate. The Chair declared the meeting open.
0.1	CONFIDENTIAL WHISTLEBLOWING INVESTIGATION FINDINGS
i	<p>Corporation report: The Committee considered the findings of an independent investigation into concerns arising from protected disclosures made by a whistleblower. Following discussion, it determined that the external investigator, having conducted a thorough and impartial investigation, had reached reasonable evidence-based conclusions. Of the concerns that were looked into, only one was substantiated: the historical prioritisation of internal reporting of health & safety matters relative to that of other risk areas. The Committee had independently identified this as an issue on previous occasions (for example in response to the 'Estates Property Compliance' internal audit review in 2020/210) and had been monitoring the progress of an improvement plan to address it. It concurs with the external investigator that significant work has been done to address it.</p> <p><i>15:45 Mr A McCulloch of TIAA joined the meeting.</i></p>
0.2	MATTERS RELATING TO THE COMMITTEE'S REMIT AND ANY ISSUES ARISING FROM THE AUDITS
i	The Chair reminded members that the purpose of the closed meeting was to provide an opportunity for private discussion with the auditors. Neither had any issues to raise.

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<i>15:50 Mr P Singh, Mr M Bennington and Mrs R Meara joined the meeting.</i>		
PRELIMINARY ITEMS		
1B	WELCOME AND INTRODUCTIONS	
i	The Chair welcomed the management team to the meeting. Introductions were made.	
2	APOLOGIES FOR ABSENCE AND DECLARATIONS OF INTEREST	
i	No apologies had been received.	
ii	All confirmed that they had no direct or indirect interest in any way in the business to be transacted at the meeting which they were required by the Instrument of Government to disclose, other than those matters previously disclosed.	
3	APPROVAL OF MINUTES OF THE PREVIOUS MEETINGS	
i	<u>RESOLVED:</u> (i) To approve the minutes of 14 June 2021 as an accurate record.	
3.1	MATTERS ARISING NOT ON THE AGENDA	
i	At the last meeting, the Committee had agreed to remove an incomplete action from the list (seek a joint audit committee session with other colleges). It had since been completed, as, in response to the College's repeated requests and the addition to the Post 16 Audit Code of Practice of a requirement for audit committees to consider the development and training available to their members, the Association of Colleges had hosted an online session for audit committees, which had been well attended.	
3.2	UPDATE ON AGREED ACTIONS	
i	<u>To agree a position on the proposed external audit fee</u> This remained outstanding; Grant Thornton had given an indication of what the additional costs were likely to be (detailed in the paper to Item 8) but were yet to confirm.	
ii	Action (rolled over): To agree a position on the external audit fee.	
iii	<u>Self-assessment survey report:</u> This had been actioned.	
iv	<u>Policy on the Retendering of the External Audit Service:</u> The Clerk had proposed policy wording to be adopted as a standalone policy document in the first instance and incorporated into the Financial Regulations when they were next reviewed.	
v	Corporation report: The Post 16 Audit Code of Practice requires the Corporation to adopt a policy stating that it will retender its external audit service at intervals of at least five years. The intention is that the policy wording the Clerk is proposing will be incorporated into the Financial Regulations at the date of the next review (expected to be March 2022) and the Committee recommends that the Corporation adopt it.	
Grant Thornton	Report Item 2	
		INTERNAL AND EXTERNAL AUDIT
		4 REPORT ON SUBCONTRACTING CONTROLS AND CERTIFICATE
		i
ii	The Executive Finance Director Mrs R Meara ("RM") said Per4mance Solutions had	

Item	Action/ Report Item	
<p>iii</p> <p>iv</p> <p>v</p>	<p>made the following recommendations (both accepted by the College and incorporated into the Rolling Audit Action Plan):</p> <p>(1) The funding rules required that, before any subcontractor began delivery, there must be a legally binding, written subcontract in place. The auditor had identified an instance of delivery commencing before the relevant subcontract was executed. It recommended that, in future years, the College should ensure that all contracts were executed prior to delivery commencing;</p> <p>(2) To satisfy the funding rules, the College must develop a detailed breakdown of the costs for managing its subcontractors, as well as the specific costs for quality monitoring activities, and any other support activities it may offer sub-contractors. This must be individually itemised and describe how each cost contributes to delivering high quality training and how such costs are reasonable and proportionate to delivery of the subcontracted apprenticeship training.</p> <p>In response to a question, RM said the unsigned contract had since been signed by both parties. There was discussion about the benefits of electronic signing and RM said she would explore this further with her team.</p> <p>The requisite certificate (signed by Per4mance Solutions and by the College's Accounting Officer) was discussed. It was agreed that it provided an accurate account of the status of the College's compliance. Members agreed to report to the Corporation as follows:</p> <p>Corporation report: The Committee received a copy of the Subcontracting Controls audit and discussed the findings with management. The audit revealed a positive picture, such that the Corporation may have confidence in the systems and controls the College has in place to procure, manage and monitor subcontractor provision.</p>	<p>Report Item 3</p>
<p>5</p> <p>i</p> <p>ii</p> <p>iii</p>	<p>ROLLING AUDIT ACTION REVIEW</p> <p>Members noted that four 'Important'¹ recommendations remained overdue from the April 2021 ICT Disaster Recovery audit review. A 'Routine'² item still outstanding from the January 2020 ICT Review of Cyber Crime and Security was also discussed. Vice Principal Corporate Operations Mr M Bennington ("MB") said things had moved on since those reviews were undertaken and, as the Committee had previously acknowledged, the areas of concern had been substantially de-risked through the implementation of other measures and the primary priority was now the rollout of two-factor authentication. He said the encryption of College mobile devices would continue and was expected to complete by the end of October.</p> <p>There was discussion about whether certain of the recommendations should be marked as complete, having been implemented, or if this should be done only once testing had confirmed their effectiveness. It was noted in particular that a test of the full Disaster Recovery Plan was scheduled for October half term, when it would be less disruptive to the provision. The Committee wished to hear from the management lead for IT and System Development on this and the College back-up arrangements.</p> <p><i>16.10 Head of IT and System Development Mr J Wilkinson joined the meeting.</i></p> <p>Responding to Members' questions, the Head of IT and System Development Mr J Wilkinson ("JW") said he was confident that the full Disaster Recovery Plan system test would take place at half term. As regards the auditor's recommendation that management investigate and implement a Cloud backup solution, JW said while work on deploying new systems and cyber protection had delayed this, the College did</p>	

¹ meaning 'priority 2: control issue on which action should be taken at the earliest opportunity necessary'

² meaning 'priority 3: control issue on which action should be taken'

Item		Action/ Report Item
iv v vi	<p>have an effective back-up system, separated off from the main network for protection.</p> <p>Action: Following the disaster recovery test to report by email and at the next meeting.</p> <p>RESOLVED:</p> <p>(i) To approve the revised completion dates proposed in the Rolling Audit Action Review – Update (October 2021).</p> <p>Corporation report: As reported previously, some ‘Important’ recommendations from previous audits are outstanding but the areas have been significantly de-risked. Other than this, good progress is being made on implementing the audit recommendations.</p> <p>16.20 Mr J Wilkinson left the meeting.</p>	JW Report Item 4
6 i ii iii iv v vi	<p>6 Internal Audit Review Reports</p> <p><u>Internal Audit Annual Report 2020/21</u></p> <p>i Mr A McCulloch (“AM”) of TIAA reported that there had been minimal or no impact on the delivery of the internal audit work for 2020/21 as a result of COVID-19.</p> <p>ii Having completed the planned programme of activity for 2020/21, TIAA had produced a report summarising the outcomes of the year’s reviews. The Head of Internal Audit opinion, based on the areas reviewed, was that the College had reasonable and effective risk management, control and governance processes in place. There had been one ‘Limited’ and four ‘Reasonable’ assurance outcomes - with five ‘Routine’, 12 ‘Important’ and three ‘Urgent’³ recommendations.</p> <p>iii A Member asked whether the Corporation should be concerned to have three ‘Urgent’ recommendations in 2020/21 and none the previous year. AM said as all three had been made in response to the same review, it did not suggest a problem across the organisation or a deterioration in the control framework.</p> <p>iv Corporation report: The Head of Internal Audit Opinion, based on the reviews completed in 2020/21, was that the College had reasonable and effective risk management, control and governance processes in place.</p> <p>v Corporation report: The Committee is required to report to the Corporation on the internal auditor’s performance against agreed service standards. In 2020/21, the internal audit service provider TIAA met or exceeded all performance targets set.</p> <p>vi Corporation report: The Committee is required to report to the Corporation on the internal auditor’s adherence to professional standards. In this regard, TIAA has advised that they adhere to all relevant professional standards and are externally validated against the Public Sector Internal Audit Standards. In addition, TIAA’s quality systems have been assessed and approved to the ISO 9001:2015 management system standard. There are no concerns to report in this regard.</p>	Report Item 5 Report Item 6 Report Item 7
7 i	<p>7 2021-22 INTERNAL AUDIT STRATEGY AND PLAN</p> <p>i RM introduced the item, saying, as the external environment had changed so dramatically since the old strategy was devised in 2019, it was appropriate to refresh it to ensure it reflected the new risk profile. In her cover paper, she had explored the relevance of the original 2021/22 work programme, using risk assurance mapping to identify areas where more assurance was needed.</p>	

³ Meaning ‘priority 1: fundamental control issue on which action should be taken immediately.

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ii	<p>Remarking on the thoroughness of the assurance mapping exercise, a Member commented that the biggest gaps related to the College's efforts to diversify its income streams, as well as to effectively engage with employers. The Member said with the publication of the Skills for Jobs White Paper, employer relationships were high on the agenda and Governors might wish the Committee to seek more assurance in this area.</p>	
iii	<p>There was support for the purchase of additional internal audit days, to align the College with the sector in terms of capacity. RM said the TIAA work would be supported by a mock funding audit, an external governance review, an independent report on procurement (focusing on contracts register and compliance) and a mock Ofsted.</p>	
iv	<p>AM presented TIAA's proposed 2021-23 Audit Strategy, along with the draft annual plan for 2021-22 (the "Plan"). Members discussed the Plan and agreed that, with the additional days built in, the time allocation would be sufficient to meet the Corporation's requirements. The areas selected for review were discussed and there was agreement that the Committee should keep under review the adequacy of assurance on:</p> <ul style="list-style-type: none"> - employer engagement; and - performance and achievement in liaison with the Quality, Performance and Standards Committee ("QPS") 	
v	<p>AM said there would be a student-facing review in each year; in 2021/22 this would look at how the College had identified the risk and opportunities for improvement in relation to English and Maths and how effectively they were being implemented. He said, potentially, TIAA could look at overall performance and achievement the following year, in 2022/23, with the aim of providing a framework for monitoring at QPS.</p>	
vi	<p>The Plan proposed specific performance targets for TIAA. These were agreed to be appropriate. It was noted that TIAA was unaware of any conflicts of interests or other issues which might affect its independence.</p>	
vii	<p><u>RESOLVED:</u></p> <p>(i) To recommend the Internal Audit Strategy for approval.</p> <p>(ii) To recommend the Internal Audit Plan 2021-22 for approval.</p> <p>(iii) To provide a copy of the Internal Audit Service Strategy and Annual Plan 2021-22 to all Governors and draw particular attention to the proposed performance measures for TIAA.</p> <p>(iv) To advise the Corporation as follows:</p>	
viii	<p>Corporation report: Having discussed the Internal Audit Strategy and Internal Audit Plan 2021-22 with management and the internal auditor TIAA, the Committee considers that:</p> <ol style="list-style-type: none"> 1. the Internal Audit Strategy and 2021/22 Plan will facilitate effective monitoring of the College's risk profile and provide assurance against the key risks; 2. the number of audit days proposed are sufficient to meet the Corporation's requirements and the planned audit coverage for 2021-22 is appropriate to provide assurance against the key risks within the organisation; and 3. the performance targets proposed by TIAA for the monitoring of their performance in the provision of audit services are appropriate. 	Report Item 8
ix	<p>Corporation report: The Committee discussed whether a further student-focused review on overall effectiveness and achievement was needed, looking at the whole of the curriculum rather than focusing on one area. It should like to explore this further at the Corporation meeting. Subject thereto, it recommends the Internal Audit Strategy and Internal Audit Plan 2021/22 for Corporation approval.</p>	Report Item 9

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x	Corporation report: The internal auditor TIAA advised the Committee that it was not aware of any conflicts of interest or other issues which might affect their independence. The Committee has considered TIAA's arrangements for ensuring the independence of internal audit and has no concerns to report in that regard.	Report Item 10
8	REGULARITY SELF-ASSESSMENT	
i	Corporation report: The Committee has reviewed the Regularity Self-Assessment questionnaire and Annex A to the Supplementary Bulletin to the College Accounts Direction 2020-21 and the Post Audit Code of Practice 2020-21 (two mandatory returns to the External Auditor) and, being satisfied that the College can evidence the statements it makes within them, recommends that Corporation authorise the Chair of Governors and the Accounting Officer to sign them, so that they may be provided to the external auditor as required by conditions of funding.	Report Item 11
9	There was no Item 9.	
10	EXTERNAL AUDIT PLAN 2020-21	
i	The ESFA had introduced a considerable change in-year, requiring external auditors to conduct funding audits before signing off on colleges' financial statements. While Members acknowledged that this had created a substantial challenge for Grant Thornton, they expressed concern that the external audit plan had still not been finalised and that Grant Thornton seemed to be out of step with other firms in terms of their proposed audit approach, in particular the sample size they had in mind.	
ii	Ms D Watson ("DW") said a key reason for the delay was that, like many audit firms, Grant Thornton had no previous experience of conducting funding assurance reviews and had had to both upskill its team and determine its audit approach in a short period of time. She said some firms were further ahead because they already did funding audits and had not had to attend summer workshops to get up to speed.	
iii	DW said the firm's technical team had fixed the materiality threshold at the level it considered was the minimum necessary to adequately reduce the risk of material misstatements, and while it recognised that such a large sample size would mean a significant workload and accepted that there were inconsistencies across the sector, Grant Thornton's position was that this went to the integrity of the audit and while it was sorry for the delay, it would not apologise for taking a robust approach.	
iv	A Member agreed that this was an appropriate position to take but expressed concern about the impact on the College team. The Member asked when Grant Thornton would provide the College with a plan identifying what would be required and by when. DW said the technical team was finalising its approach to ensuring the occurrence of revenue (how the firm would test that transactions recorded by college clients both actually occurred and pertained to the college) and she anticipated that RM would receive something by the end of the week.	
v	The Principal, Mr P Singh ("PS") asked Grant Thornton to commit to communicating to the ESFA that it was still designing the model it would use to audit colleges and that Kirklees College had been put in a difficult position as a result. DW agreed that the firm would do this. RM said she would update her ESFA relationship manager.	
vi	Action: Grant Thornton to notify the ESFA that it was still designing the model it would use to audit college financial statements and that Kirklees College would be under significant time pressure through no fault of its own.	Grant Thornton

OTHER BUSINESS		
17.15 Head of Health & Safety Mr R Harwood joined the meeting.		
13	HEALTH & SAFETY COMPLIANCE REPORT	
i	It was agreed that item 13 should be taken out of time.	
ii	The Head of Health & Safety, Mr R Harwood (“RM”), said the roll-out of the new H&S management system Smartlog had brought about a complete shift in compliance and compliance monitoring. There had also been a positive shift in the reporting of near-misses. His team was now starting to target medium risk areas, having moved on from the higher risk areas.	
iii	Corporation report: A report to the meeting provided assurance that target levels of Health & Safety compliance continued to be maintained across the business and the Health & Safety team continues to make progress in strengthening the safety culture.	Report Item 12
17.20 Mr R Harwood left the meeting.		
11	WHISTLEBLOWING REPORT 2020-21 AND REVIEW OF CODE	
i	The Clerk presented the annual report. Referring to the investigation findings report the Committee had reviewed at the beginning of the meeting, she said this was the only instance of the procedure being used during 2020/21.	
ii	Referring to the positive and negative indicators of effectiveness she had identified in her report, the Clerk said there were some pleasing positives, whereas most of the negative indicators were minor; some simply neutral. The key negative indicator in her view was the fact that there had only been one disclosure and it had come via an unusual route. A reassuring counterpoint was that the fact of having one whistleblowing investigation had got people thinking and talking about whistleblowing.	
iii	Learning points from the whistleblowing investigation had been translated into actions, the majority requiring amendments to the Whistleblowing Policy and Procedure. An amended version had been shared for the Committee’s feedback with the recommendation that it recommend it to the Corporation for approval.	
iv	Corporation report: The Committee received a report on the effectiveness of the whistleblowing policy and procedure. While satisfied that the arrangements were largely effective, the Committee recommends some changes to the document.	Report Item 13
12	DATA PROTECTION COMPLIANCE REPORT	
i	The Data Protection Officer Ms J Green (“JG”) presented the data breach data, drawing attention to an error on the spreadsheet: the two data concerns were potential email security issues. She said the recent spike in the number of reported breaches and concerns was a positive sign but it remained to be seen whether it would be sustained.	
ii	A recent phishing test had resulted in a concerning number of staff members both clicking on a link in a rogue email and also providing their login details. KHIPU, the organisation that supported the testing, had provided a detailed report, details of which management would share at the next meeting. The results of the test seem to suggest that the effectiveness of “regular training and reminders to staff to remain vigilant to SPAM and Phishing” might be overstated on the Risk Register; KHIPU had described the performance of College staff as “below average”.	
iii	Action: To report to the Committee on the learning from the KHIPU phishing exercise.	JW, JG

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iv	There was discussion about how data security messages could be built into staff comms. PS said he would work with JG to communicate with the management team.	
v	Corporation report: A report to the meeting provided assurance that no significant data breaches had occurred since the previous meeting. The Committee was pleased to hear that there had been an increase in the number of reported breaches, although it was too soon to draw any conclusions.	Report Item 14
14	STRATEGIC RISK REPORT	
i	<p>The risk report was received and there was discussion about the various upward and downward movements. The Committee noted the advice in RM's report, noting that the changes to the Risk Register reflected the key issues Members were aware of:</p> <ul style="list-style-type: none"> - the increased risk of learners with over-inflated centre-assessed grades being enrolled onto study programmes that did not meet their needs; - the fact that the College was reassessing its baseline for the risk of failing to ensure equality of opportunity, supported by the Black FE Leadership Group; - an employer satisfaction survey having shown some inconsistencies across curriculum areas; - the concern that the government's proposed withdrawal of BTEC L3 qualifications would leave gaps in the curriculum offer where there was no T-Level alternative; - the challenge of retaining students on programme having increased due to impacts of the pandemic; and - the somewhat disappointing performance of 16-18 enrolment. 	
ii	Corporation report: The Committee received a report on progress towards strategic risk reduction and discussed movements in the risk scores. The overall average risk score had increased slightly (to 11.8 from 11.1). Members were satisfied that the risk function was operating well, with risk scores reflecting the reports received at Corporation and Committees.	Report Item 15
15	FRAUD REGISTER	
i	RM said, having made diligent enquiries, she was not aware of any actual, attempted or alleged acts of fraud or other irregularities. She said some awareness raising work may be needed.	
ii	Corporation Report: Having made enquiries in line with its terms of reference, the Committee has no concerns to report in respect of fraud or other irregularities.	Report Item 16
16	DECLARATIONS OF INTERESTS	
i	The Clerk said most declaration of interests forms for 2021/22 had been returned.	
ii	Action: To report further on completion of Declarations of Interests forms for 2021/22.	JG
MATTERS TO NOTE AND ADMINISTRATION		
17	DATE OF NEXT MEETING	
i	Monday 29 Nov 2021 at 3.30pm.	
18	PUBLICATION OF AGENDA PAPERS	
i	It was agreed that all documents marked * on the agenda should remain confidential.	

Item	Action/ Report Item
CLOSED SESSION WITHOUT THE AUDITORS	
17.30 Dr A Williams left the meeting.	
19	AUDITOR PERFORMANCE MONITORING AND SERVICE RETENDERING
i	<i>This matter is considered confidential; therefore, the discussion is recorded in a confidential annex marked Annex 1 04.10.21.</i>

ANNEX 1 04.10.21 – CONFIDENTIAL	
0.1	AUDITOR PERFORMANCE MONITORING AND SERVICE RETENDERING
i	In the Chair's absence, Dr A Conn was selected to act as chair.
ii	RM spoke to her report and, following discussion, the Committee agreed as follows:
iii	<u>RESOLVED:</u> (i) To retender the external audit service in January 1022 for the 2021/22 financial statements with the criteria and weighting as recommended in the Executive Finance Director's 04.10.21 report. (ii) To retender the internal audit service in January 2023 to commence from the start of the 2023/24 financial year.

Items of Report for Corporation

#	Details	Min
1.	The Committee considered the findings of an independent investigation into concerns arising from protected disclosures made by a whistleblower. Following discussion, it determined that the external investigator, having conducted a thorough and impartial investigation, had reached reasonable evidence-based conclusions. Of the concerns that were looked into, only one was substantiated: the historical prioritisation of internal reporting of health & safety matters relative to that of other risk areas. The Committee had independently identified this as an issue on previous occasions (for example in response to the 'Estates Property Compliance' internal audit review in 2020/210) and had been monitoring the progress of an improvement plan to address it. It concurs with the external investigator that significant work has been done to address it.	0.1i
2.	The Post 16 Audit Code of Practice requires the Corporation to adopt a policy stating that it will retender its external audit service at intervals of at least five years. The intention is that the policy wording the Clerk is proposing will be incorporated into the Financial Regulations at the date of the next review (expected to be March 2022) and the Committee recommends that the Corporation adopt it.	3iv
3	The Committee received a copy of the Subcontracting Controls audit and discussed the findings with management. The audit revealed a positive picture, such that the Corporation may have confidence in the systems and controls the College has in place to procure, manage and monitor subcontractor provision.	4v
4.	As reported previously, some 'Important' recommendations from previous audits are outstanding but the areas have been significantly de-risked. Other than this, good progress is being made on implementing the audit recommendations.	5vi
5.	The Head of Internal Audit Opinion, based on the reviews completed in 2020/21, was that the College had reasonable and effective risk management, control and governance processes in place.	6iv

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6.	The Committee is required to report to the Corporation on the internal auditor's performance against agreed service standards. In 2020/21, the internal audit service provider TIAA met or exceeded all performance targets set.	6v
7.	The Committee is required to report to the Corporation on the internal auditor's adherence to professional standards. In this regard, TIAA has advised that they adhere to all relevant professional standards and are externally validated against the Public Sector Internal Audit Standards. In addition, TIAA's quality systems have been assessed and approved to the ISO 9001:2015 management system standard. There are no concerns to report in this regard.	6vi
8.	<p>Having discussed the Internal Audit Strategy and Internal Audit Plan 2021-22 with management and the internal auditor TIAA, the Committee considers that:</p> <ol style="list-style-type: none"> 1. the Internal Audit Strategy and 2021/22 Plan will facilitate effective monitoring of the College's risk profile and provide assurance against the key risks; 2. the number of audit days proposed are sufficient to meet the Corporation's requirements and the planned audit coverage for 2021-22 is appropriate to provide assurance against the key risks within the organisation; and 3. the performance targets proposed by TIAA for the monitoring of their performance in the provision of audit services are appropriate. 	7viii
9.	The Committee discussed whether a further student-focused review on overall effectiveness and achievement was needed, looking at the whole of the curriculum rather than focusing on one area. It should like to explore this further at the Corporation meeting. Subject thereto, it recommends the Internal Audit Strategy and Internal Audit Plan 2021/22 for Corporation approval.	7ix
10.	The internal auditor TIAA advised the Committee that it was not aware of any conflicts of interest or other issues which might affect their independence. The Committee has considered TIAA's arrangements for ensuring the independence of internal audit and has no concerns to report in that regard.	7x
11.	The Committee has reviewed the Regularity Self-Assessment questionnaire and Annex A to the Supplementary Bulletin to the College Accounts Direction 2020-21 and the Post Audit Code of Practice 2020-21 (two mandatory returns to the External Auditor) and, being satisfied that the College can evidence the statements it makes within them, recommends that Corporation authorise the Chair of Governors and the Accounting Officer to sign them, so that they may be provided to the external auditor as required by conditions of funding.	8i
12.	A report to the meeting provided assurance that target levels of Health & Safety compliance continued to be maintained across the business and the Health & Safety team continues to make progress in strengthening the safety culture.	13iii
13.	The Committee received a report on the effectiveness of the whistleblowing policy and procedure. While satisfied that the arrangements were largely effective, the Committee recommends some changes to the document.	11iv
14.	A report to the meeting provided assurance that no significant data breaches had occurred since the previous meeting. The Committee was pleased to hear that there had been an increase in the number of reported breaches, although it was too soon to draw any conclusions.	13v
15.	The Committee received a report on progress towards strategic risk reduction and discussed movements in the risk scores. The overall average risk score had increased slightly (to 11.8 from 11.1). Members were satisfied that the risk function was operating well, with risk scores reflecting the reports received at Corporation and Committees.	14ii
16.	Having made enquiries in line with its terms of reference, the Committee has no concerns to report in respect of fraud or other irregularities.	15ii