

Brooklands College

Minutes of the Audit Committee
co-ordinated remotely via 'Zoom' meeting platform software,
across various domestic locations, commencing 17.10hrs on 1 February 2021.

Present:	Dr Andrew Gilchrist Mary Hughes Christine Ricketts	Chair Safeguarding Governor Principal
In Attendance:	Dr Stephen Dowbiggin OBE Sarah Glasspool Mike Cheetham Katharine Patel Jonathan Lipscomb	Interim CEO Director of Finance RSM - Internal Audit Partner Buzzacott – External Audit Partner Clerk to the Governing Body
Apologies:	Hilary Omissi OBE	

Committee Member Paul Stedman has taken temporary leave of absence from the Governing Body.

PART 1.

1. Action in the event of fire

This item was noted as superfluous in this instance.

2. Welcome and apologies for absence

Apologies for absence had been received from Hilary Omissi and Paul Stedman. The meeting was confirmed as quorate.

3. Declarations of Interest

- i. Andrew Gilchrist declared his other relevant position as Chair of Audit at Croydon College.
- ii. Dr Stephen Dowbiggin OBE declared his position as Chair of the Sainsbury's T-Level Committee.
- iii. No other declarations of interest were made.

4. Notification of Any Other Business

The CEO requested that the reappointment of Auditors or otherwise, be agreed at the end of the meeting and that members confirm whether or not the meeting currently scheduled for 9 February would still go ahead.

5. Draft Minutes of the Audit Committee Meeting (Part 1) on 20 October 2020

The minutes that had been amended to reflect the revised meetings timetable, were considered and subject to a further amendment to 7.3 xi to say that the College was in the process of checking

Company C's compliance record, they were agreed as a correct record and will be signed by the Chair when circumstances allow.

5.1 Matters Arising and Action Points from the Minutes of the Meeting.

Noted:

- i. As a matter arising and further to the amended 7.3 xi minute, the CEO confirmed that there are no concerns with 'Company C'.
- ii. The schedule of action points was received.
- iii. All points had been completed or were already scheduled for discussion on this agenda.

[The Principal joined the meeting at 17.16]

6. Update on College response to COVID-19

The Principal highlighted current measures being taken in response to the current pandemic.

Noted:

- i. The College re-opened in January, working remotely through lock-down three.
- ii. The College now has a system of on-site testing for COVID-19.
- iii. Any member of staff who is on site for more than 50% of the week, is tested.
- iv. Students who are on-site, mainly vulnerable students, are tested on return and then again five days later.
- v. There are approximately 30 SEN students on site and the College has extended an invitation to study on site to our most vulnerable groups, e.g., those on free school meals or who have expressed concerns over difficulties they are having, when studying at home.
- vi. Initially, twelve students were invited to attend on that basis and of those, roughly 4 have attended regularly and 1 has attended every day. They are based in the hub area and are being supported by a member of staff.
- vii. On days when SEN and vulnerable students are onsite, our Safeguarding Lead is also onsite and other members of staff are available to provide support should students need it.
- viii. 110 students requested laptops to work at home more effectively during lock-down three and 60 had been distributed, the previous week. The College had received from the DFE, an allocation of 159 laptops/Chromebooks of which 90 have been received to date and are being distributed. Social workers and carers have been making laptop deliveries to those in their care and the College is seeking volunteers from amongst the staff to complete the task, if possible before the half-term break.
- ix. For any member of staff requiring access to the site there is a formal approval process in place and a 'letter of essential travel' will be issued.
- x. The majority of teachers and all support staff are working from home.
- xi. It is clear that one or two teachers are finding teaching from home particularly stressful and their mental health, particularly in one case has become a concern. In this instance a

dedicated classroom has been found, from which they can teach for part of their working week.

- xii. There has been a focus on Student and staff well-being. Students have had support information made available to them by the Progression Mentors who are working with those students who are particularly at risk.
- xiii. HR have shown an increased emphasis on supporting staff with a recent newsletter including details of how to access counselling.
- xiv. The College Managers group met last week to discuss issues or concerns with remote working and the College is about to issue a staff survey to capture wider feedback.
- xv. For teachers, the College is in the process of formalising minimum expectations to help them manage their workload e.g., 3-4 hours per day of face to face remote teaching followed by one to one sessions and group work each day. Assessment guidance is also being offered.
- xvi. Key points from staff regarding the challenge of remote working, concern 'smart working' and time management. We are working with teams to put the necessary support in place.
- xvii. With respect to parents, we organised two Q&A forums for them and each session attracted around 20 parents. There was an opportunity for them to ask questions about how they can support their young person, for example with English and Mathematics, how many lessons students should be accessing each day. and how homework may be managed. The sessions were very positive and will be repeated.
- xviii. Based on the information received following the recent FEC 'stocktake' visit, Governors were concerned that expectations exceeded the usual level of guided learning necessary to achieve funding, and that the Commission was asking too much. The Principal reported having challenged the Deputy Commissioner over his findings and whether it was for example, realistic to expect to manage ten face to face sessions with a class, each week.

He had agreed that on the basis of having interviewed only three students, his sample was too small for firm conclusions to be drawn but he nonetheless recommended that the College look at the structure of delivery across the college and the capture of small group work, breakout sessions and online elements, all of which go to make up the GLH package.
- xix. FEC feedback was about Governors being aware of the delivery model, whether it is consistent and whether the minimum expectations are understood by students and parents alike.
- xx. It is more important to ask how many hours of study students one undertaking in various ways?
- xxi. Governors remained concerned about the difficulties in carrying out an effective audit of these various endeavours. The CEO assured them that he welcomed Governors' challenge and oversight but that he was confident that the College was developing the necessary strategies to address the risks attached.
- xxii. The Principal added that as the College uses Google Classrooms, a variety of data reports become available that can be shared with Governors. These reports record for example, class engagement levels and attendance trends. They demonstrate the numbers of students using Google Meets for smaller sessions and help to evidence that students are achieving their hours.

- xxiii. What is required, is for Governors to have a better understanding of these data tools and for those planning to attend, the following week's Performance Reviews would give them an opportunity to see them being used.
- xxiv. The CEO added that there was in place, and had been for some time anyway, a good targeting system, where progression mentors are recognising poor attendance and offering support for those students identified as struggling.

7. 2019/20 Internal Audit Reports

7.2 Governance Audit

The Internal Audit Governance Report was received without comment.

7.3 Draft Annual Internal Audit Report & Opinion

Noted:

- i. The report remains in draft until approved by the Audit Committee and all its associated reports have been completed.
- ii. The report relates to the work undertaken during the period 2019/20.
- iii. The overall opinion is classed as 'amber/red' and the main reason behind that is the repeatedly poor Learner Number reports, as they are so fundamental. Tidying everything up at year-end is insufficient. It is necessary to remain on top of the process throughout.
- iv. If this month's audit confirms the improved position and processes then it will be possible to take a different view of 2020/21.
- v. Governors considered very helpful, the reassurance that although the 2019/20 report had been partially qualified on account of shortcomings with student data, there was every chance that this qualification would be lifted for 2020/21 if the quality of data had improved.

8. External Audit Support

8.1 Letter of Representation

The External Auditor was happy with changes previously requested by the College on receipt of the draft. Those changes will be made and the letter resubmitted at the point when the accounts are finalised.

Agreed:

- i. The Letter of Representation will be amended ahead of being signed when the accounts themselves are ready for signature.

8.2 Regularity self-Assessment

This had been seen at the meeting of 20 October 2020.

Noted:

- i. Governors received assurances that sub-contracting processes had been tightened up significantly with the Assistant Principal (Apprenticeships, Partnerships and Student Experience) driving the changes and aiming at a Gold Standard minimum number of visits.

- ii. The report requires proof-reading with a number of minor errors to tidy up.

8.3 Fraud Questionnaire

Noted:

- i. The report doesn't carry a date for when it was prepared.
- ii. The report will be changed on page 3 to indicate that the College had learned from their experiences with **both** Company A and Company B.
- iii. The report still carries internal notes, yet to be removed.

Agreed:

- i. The report was approved, subject to typographical and other noted corrections.

8.4 Post Audit Report

The External Auditor introduced the report as being a status update on progress with the financial statements audit. It is acknowledged that the 2018/19 accounts remain open but the report focusses on the accounts for 2019/20.

Noted:

- i. Core operations and figures are to be found on p4 of the accounts.
- ii. The Items highlighted throughout the report in yellow remain outstanding.
- iii. An outcome to the negotiations with the ESFA over the sub-contracting fraud is still awaited and this will impact various elements of the accounts and in particular the matter of 'going-concern' status.
- iv. Auditors will need to know if the bank (Barclays) will support the College. The Auditor had spoken with them previously and will do so again.
- v. Any effect on Cashflow and the solvency of the College will need to be assessed.
- vi. Fundamentally it is the discussions with the ESFA that are delaying the finalising and sign off of the accounts and the question of going concern will follow from that.
- vii. Governors attention was again drawn to the imminent Learner Numbers audit and its possible impact on the governance statement. Were Governors to have concerns about the overall control framework and were not able to confirm that effective systems and processes were in place then reference would have to be made to that within the regularity audit and cross referenced to the governance statement.
- viii. In summary the auditors will revisit the audit risks and review the financial position before finalising the accounts.
- ix. The Director of Finance and Human Resources had asked for a couple of very minor changes to ratios and had requested that 'Company A' and 'Company B' as the College knows them, not be named in the accounts.

9. Self-Assessment Performance

Noted:

- i. The CEO reported having used the standard format for self-assessment. He had gone through key questions giving evidence to provide Governors with reassurance.

Agreed:

- i. The Governing Body can be seen to have been advised by the Committee on the Internal Audit Strategy but there is no mention of External Audit. This should be added.
- ii. Subject to that amendment, the report was received.

10. Draft Annual Report of the Audit Committee 2019/20.

Noted:

- i. This remains in draft whilst matters impacting on the signing of the accounts remain in abeyance. The draft contains some corrections from the version previously seen by members.

Action:

- i. Members acknowledged that it is unlikely that anything other than paragraph 33 will alter as a result of the current Learner Numbers audit, but decided against provisional acceptance, preferring instead to retain flexibility until the point is reached where the accounts are ready for signature. The delay will also give absent members the opportunity to comment further.

11. Any Other Business

There being no other business, the meeting was closed at 18.09.

12. Date of Next Meetings

1 February 2021 joint meeting with Resources Committee.

9 February 2021 for the next solo Audit Committee meeting.

Dr Andrew Gilchrist

Chair of the Audit Committee

Date:

Jonathan Lipscomb

Clerk to the Governing Body