

Belfast Metropolitan College Audit and Risk Assurance Committee

3 pm on Tuesday 16 September 2024 in the Board Room, Titanic Quarter Campus and via Microsoft Teams

Minutes (Approved 18 November 2024)

Attendance:

Committee Members: Seamus McGoran (Chair); Bill Montgomery; Rose Byrne; Sinéad Sharpe.

Management: Damian Duffy, Interim Principal & Chief Executive (PCE); Aidan Sloane, Chief Operating Officer (COO); Laura Allen, Head of Finance (HoF); Lisa McCartney, Head of Corporate Development (HCD).

Auditors: Joanne Lipton, Northern Ireland Audit Office (online); Ian McCartney, RSM UK.

Observer: Heather Sampson, Department for the Economy (online)

Directorate Manager and Aide to the Governing Body: Andrea Browne

**AC01
24/25**

Quorum: The meeting was quorate under the terms of Section 2 of Belfast Metropolitan College Audit and Risk Assurance Committee: Terms of Reference V4 22 June 2022 approved at GB81 21/22 22 June 2022 (3 governors).

Apologies: Maurice Keady.

Welcome: Damian Duffy in his new role.

Conflicts of Interest: No perceived, potential or actual conflicts of interest reported under the terms of Section 8.1 of the Belfast Metropolitan College Governing Body Standing Orders V5 dated June 2022 (GB81a 21/22 22 June 2022).

Leadership Culture: Chair noted our commitment to Governing Body Leadership Culture Watchwords (GB02d 22/23 21 September 2022 refers):

Courageous / Creative / Candour / Challenge AC13 24/25 below refers)

Agenda Item	
AC02 24/25	<p>Minutes of the meeting held on 11 June 2024 DRAFT (PROPOSED FINAL)</p> <p>The Committee approved the Draft (Proposed Final) minutes of the previous meeting.</p>
AC03 24/25	<p>Matters Arising from the minutes of the meeting held on 11 June 2024</p> <p>Any matters arising are on the agenda of this governance meeting.</p>
AC04 24/25	<p>Governance Guidance and Information</p> <ul style="list-style-type: none"> • FE Circular 07/24 – College accounts direction 2023/24 <p>The Committee to access the documents on the Department of Finance website, to note the governance guidance and information provided.</p> <p>The Committee noted the information provided by the Chair.</p>
AC05 24/25	<p>Notification of change to the internal control environment under Section 12d of Governing Body Standing Orders V5 22 June 2022.</p> <p>None advised.</p>
AC06 24/25	<p>Chair's Business</p> <p>(a) DfE Letter to FE ARAC Chairs on DfE Role as Observer (b) DfE Budget Allocation 2024/25 (c) Whistleblowing Disclosures (d) Terms of Reference Review</p> <p>The Chair outlined the DfE observer role as noted in the letter.</p> <p>COO outlined the budget allocation from DfE which has now been allocated internally. Focus will continue on cost control.</p> <p>COO outlined a whistleblowing disclosure investigation which is ongoing. The Chair asked for an update at the next meeting.</p> <p>Draft Committee Terms of Reference will be shared with Committee by email. The role of Vice Chair was raised and the Chair confirmed will be included in the TORs to ensure consistency across all the Committees.</p> <p>The Committee noted the information provided by the Chair.</p>
AC07 24/25	<p>Draft Annual Report & Accounts 2023/24</p> <p>(a) Briefing Note (b) Draft Annual Report & Accounts</p>

Agenda Item	
	<p>HoF outlined the content of the briefing note detailing the income, expenditure and the group balance sheet. In the Annual Report & Financial Statements anything highlighted in yellow is outstandings as data is not yet available, i.e. pension providers.</p> <p>The Committee approved the Annual Report & Accounts for release to NIAO to start the work.</p> <p>The Committee noted the information provided by and action taken by Management.</p>
<p>AC08 24/25</p>	<p>Northern Ireland Audit Office Business</p> <p>(a) National Fraud Initiative 2024</p> <p>It was reported that this exercise is carried out every two years and the timetable was noted. HoF confirmed Belfast Met shares data on payroll and creditors rather than a full data matching exercise.</p> <p>IPCE asked NIAO about Belfast Met input to the Work in Progress - Skills for a Modern Economy Northern Ireland Audit Office (niauditoffice.gov.uk). NIAO will follow up.</p> <p>The Committee noted the information provided by NIAO.</p>
<p>AC09 24/25</p>	<p>Internal Audit Business</p> <p>(a) Compliance with Management of Policies Framework Audit The report was outlined.</p> <p>(b) Follow Up of Previous Recommendations at 3 Sept 24 Actions taken were noted.</p> <p>(b) Annual Report 2023/24 An overall satisfactory outcome was reported noting the low priority finding and good governance observations. Management reported that this is a thorough process and the College is delighted with the outcome. The Chair thanked management and RSM teams for their work.</p> <p>IPCE noted ICS Board Effectiveness of the FE Sector that will be starting shortly and the links with these internal audit reports.</p> <p>(c) Internal Audit Plan 2024/25 The 2024/25 Plan was raised for review and approval as discussed with Management. RMS confirmed there is a specialised team who will work on the IT/Cyber IA.</p> <p>The Committee approved the Internal Audit Plan 2024/25.</p> <p>(d) Benchmarking of Internal Audit Findings 23/24 (f) Emerging Risk Radar Summer 2024</p>

Agenda Item	
	The Committee noted the information provided by Internal Audit and Management's responses to Internal Audit recommendations.
AC10 24/25	<p>Compliance Reporting for Q4 2023/24</p> <ul style="list-style-type: none"> (a) Losses and special payments – Nil return. (b) Direct Award Contracts – HoF outlined the two DACs reported since the last meeting (c) Register of Gifts and Hospitality – Nil return. (d) Whistleblowing Notifications – as discussed earlier. (e) Register of Data Breaches – It was reported of the 6 potential, 5 were confirmed data breaches. Actions have been taken to follow up. <p>The Committee noted the information provided by and the action taken by Management.</p>
AC11 24/25	<p>Status of Outstanding Audit Recommendations</p> <ul style="list-style-type: none"> (a) Status of Outstanding Audit Recommendations Q4 2023/24. (b) Appendix 1 Completed Audit Recommendations (c) Appendix 2 Outstanding Audit Recommendations <p>HCD noted two new reports finalised within the quarter. Currently 15 recommendations on the register moving into Q1. Working closely with HODs and confident will close out a number before the next meeting.</p> <p>The Learner Management system outstanding recommendation was discussed and actions taken by the college to develop a Power BI report for the Consolidated Data Return and validations to support this recommendation. Data Plan meeting is taking place to discuss the implementation of a sector wide solution.</p> <p>The Committee noted the information provided by and the actions taken by Management.</p>
AC12 24/25	<p>Risk Management Report</p> <ul style="list-style-type: none"> (a) Corporate Risk Register Report Q4 2023/24 (b) Corporate Risk Register Q4 2023/24 (c) Risk Assessment checklist. <p>Last considered AC67 23/24 11 June 2024</p> <p>HCD outlined the Q4 risk register and noted one change since the last report which is the lower risk score of financial sustainability on receipt of the budget allocation letter for 2024/25. Management will reflect on future reduced scoring for this item.</p> <p>HCD reported that Risk Register Q1 2024/25 may reflect updated risks. Noted top 5 risks are included in the CDP.</p>

Agenda Item	
	<p>It was noted that Industrial relations remaining a red risk. Management reported that there is an independent Review of Collaboration on College Employers Forum taking place on how to address and move forward IA in a positive way.</p> <p>The Committee reviewed the Corporate Risk Register Q4 2023/24 and recommended this version of the CRR to the Governing Body at the meeting to be held on 18 September 2024.</p>
AC13 24/25	<p>Meeting Feedback</p> <p>Committee members:</p> <ul style="list-style-type: none"> • considered the conduct of the meeting in the light of the responsibilities of the Audit and Risk Assurance Committee set out in Sections 3, 4 and 5 of the Terms of Belfast Metropolitan College Governance Manual Section 6 Audit and Risk Assurance Committee Terms of Reference V4 GB81a 21/22 22 June 2022; and, • confirmed with the Chair that the conduct of this governance meeting provides evidence of the Governing Body’s commitments as set out at ACxx 23/24 above.
AC14 24/25	<p>Any Other Business</p> <p>None advised to date.</p>
AC15 24/25	<p>Date of next meetings for the Governance Programme 2024/25:</p> <ol style="list-style-type: none"> 1. Wednesday 20 November 2024 – Proposal to move to Mon 18 Nov <p>NIAO will check proposed new date and the diaries will be updated when confirmed.</p> <ol style="list-style-type: none"> 2. Tuesday 11 March 2025 3. Tuesday 10 June 2025 <p>Meeting ended at around 4.30 pm.</p>

Belfast Metropolitan College Audit and Risk Assurance Committee

Governing Body Attendance Report and Governing Body Member Assessment 2024/25	
Participation at AC01 24/25 Audit and Risk Assurance Committee Meeting 16 September 2024	
In-person at TQ Boardroom	via MS Teams
Seamus McGoran	Sinead Sharpe
Bill Montgomery	Rose Byrne
Damian Duffy (in attendance)	

Seamus McGoran
Chair of Governing Body Audit and Risk Assurance Committee

Signature

Date