

**UNIVERSITY OF ROEHAMPTON  
COUNCIL  
AUDIT COMMITTEE**

**Minutes of the 77<sup>th</sup> meeting held on Monday 26 September 2022  
Meeting held via MS Teams**

Present: Kevin Thomas (Chair), Vince Paine, Sheena Pindoria, David Sharkey

Secretary: George Turner

In attendance: Jean-Noël Ezingear, Anna Gough-Yates<sup>1</sup>, Baljit Kaur, Jeannine Marlow<sup>2</sup>, Laura Peters<sup>3</sup>, Tom Rowson, Ranjit Sahota<sup>4</sup>

Apologies: Paula Willock (BDO)

**MINUTES AND BUSINESS MATTERS**

**RAC77.1 Welcomes, introductions, apologies, conflicts of interest**

No conflicts of interest were declared. The Committee noted that Item RAC77.9 would be taken at the end of the meeting.

**RAC77.2 Minutes**

Approved: The minutes of the 76<sup>th</sup> meeting as set out in Paper RAC77/1, including those elements that were to be redacted prior to publication.

**RAC77.3 Matters arising**

Noted: The matters arising as set out in Paper RAC77/2. It was noted that reference to the Strategy Delivery Programme had been added to the detailed risk register.

**RAC77.4 Additional Business**

Noted: There was no additional business.

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<sup>1</sup> For item RAC76.5 only

<sup>2</sup> Was not present for Item RAC77.9

<sup>3</sup> For item RAC76.7 only

<sup>4</sup> For item RAC76.6 only

## MATTERS FOR DECISION AND RATIFICATION

### RAC77.5

#### Risk management

Minute exempt from publication under s.43 Freedom of Information Act 2000.

##### *University Risk Register*

The recommended changes to the University's risk management documents as set out in Paper RAC77/3. The Committee also noted:

- In relation to risk F6 (fee income below target), that the University's forecast for September 2022 was showing that the new intake would be ahead of budget.
- In relation to risk F8 (structural deficit), that the strategy delivery programme had resulted in a reduced risk score. However, residual risk remained, particularly in relation to the unfavourable policy environment for higher education.
- In relation to risk A5 (student satisfaction), that the recent poor results in league tables could represent a higher risk score than listed. It was noted that it would be helpful for the Committee to have greater visibility of the underlying data that supports the league tables, to take assurance that improvements are being made at sufficient pace.
- In relation to risk A8 (student outcomes), that the cost of living crisis could potentially increase this risk. Work was currently underway to support students and staff struggling with the cost of living. At present, lead indicators did not suggest that it was likely to affect student outcomes, but this would be kept under review.

More broadly, the Committee discussed making the risk register more data driven and less narrative driven. It was agreed that the Chief Operating Officer would work with the relevant teams to enhance the register.

**Action: Chief Operating Officer**

Approved:

The Committee asked the Secretary to make a minor amendment to the Annual Management Report on the Effectiveness of the University's Internal Control Systems, which was otherwise approved for submission to Council.

**Action: University Secretary**

The Committee agreed that the next deep dive exercise should focus on risk A5 – student satisfaction.

*Secretary's note: After the meeting, and in discussion with the Chair, it was agreed that the next deep dive exercise would focus on Risk A8 – student outcomes.*

### RAC77.6

Minute exempt from publication under s.43 Freedom of Information

## MATTERS FOR DISCUSSION

### **RAC77.7 Internal Audit matters**

Noted: The Internal Audit progress report as set out in papers RAC77/6, including the following:

- Minute exempt from publication under s.43 Freedom of Information Act 2000.
- That the recent internal audit of IT management has resulted in satisfactory assurance being given. It was noted that the recommendations would be useful to the team, but that some of the feedback was focussed on best practice for a team at full maturity, which didn't necessarily reflect the current status of the University's IT Services provision.
- That the recent internal audit of the School of Education had resulted in substantial assurance being given. Thanks were given to the team for an excellent audit.
- That several outstanding internal audit recommendations had now passed their follow-up due date. These would be followed up by the Chief Operating Officer as a matter of urgency and an update provided at the Committee's next meeting.

Approved: The updated Internal Audit Plan for 2022-23 (Paper RAC77/7), following discussions between KCG and Management. In approving the Plan, the Committee noted the intention to seek external assurance around UKVI compliance and cyber security, issues to which KCG didn't bring the necessary specialist expertise. The Committee noted that the current plan included a reduced number of budgeted days, and asked Management to consider whether the excess capacity could be used for an audit that would benefit student outcomes.

**Action: Chief Operating Officer**

### **RAC77.8 Internal Audit Annual Report**

Noted: The Internal Audit Annual Report for the year ended 31 July 2022 (Paper RAC77/8), including the following:

- That overall KCG had given satisfactory assurance that the University maintained adequately designed and effective arrangements for risk management, control and governance, and for economy, efficiency and effectiveness.
- That some of KCG's KPIs were below target. Work would be undertaken to improve these in the 2022-23 academic year.
- That the recent internal audit of environmental sustainability would not affect the overall audit opinion.

### **RAC77.9 Annual Review of Internal Auditor Performance**

Noted: The preparatory email sent by the Secretary that asked members to

consider the following themes:

- Delivery of the objectives set out in the internal audit plan
- Delivery of an effective balance of assurance and added value
- Delivery of services in a manner that is operationally effective

Following discussion, the Committee considered that:

- The internal auditors consistently delivered on the objectives set out in the plan. However, the Committee agreed that scoping of audits could be clearer.
- The Committee agreed that the quality of reports had improved in the preceding year. However, there was still work to do, particularly in relation to the definition of risks, which could be more clearly aligned to the University's strategic objectives.
- The Committee considered that more value could be derived from KCG's experience across its client group, although it was acknowledged the Management needed to drive this as well.
- The Committee noted that document sharing protocols could be improved through greater use of SharePoint.
- There was scope to streamline both the action tracker and the feedback forms for individual pieces of audit work.
- The Committee agreed that the transition to a new Head of Internal Audit had been well handled.

It was agreed that the Chair would feedback to the internal auditors.

**Action: Chair**

The Committee noted that KCG had been the University's internal auditors for a considerable length of time. However, it was also noted that there had been several changes to the Head of Internal Audit in that time, including in 2021-22. The Committee considered that a benchmarking exercise of the internal audit market would be useful, but should be conducted in the future once the current turbulence in the internal audit market had subsided.

## **MATTERS FOR INFORMATION**

### **RAC77.10 Office for Students Risk Register**

Noted: The Office for Students Risk Register as set out in Paper RAC77/9.

### **RAC77.11 Audit Committee Effectiveness Review Summary**

Noted: The summary of an informal effectiveness self-review conducted by the Committee over the summer, as set out in Paper RAC77/10.

### **RAC77.12 Minutes and reports from Council**

Noted: The minutes and reports from Council as set out in Paper RAC77/11.

### **RAC77.13 Committee terms of reference, composition and membership**

**for 2022-23**

Noted: The terms of reference, composition and membership for 2022-23 as set out in Paper RAC77/12.

**RAC77.14 Insurance Cover for 2022-23**

Noted: The University's insurance cover for 2022-23, as set out in Paper RAC77/13. It was noted that it would be helpful to have a broader conversation about the University's insurance coverage (i.e. beyond cost) in the coming year.

**Action: Director of Finance**

**RAC77.15 Public interest disclosures and reportable events**

Noted: As set out in Paper RAC77/14, that there had been no public interest disclosures received or reports to the OfS made since the last meeting.

Date of next meeting: Monday 7 November 2022

*Dr George Turner  
University Secretary  
September 2022*