

**UNIVERSITY OF ROEHAMPTON
COUNCIL
AUDIT COMMITTEE**

**Minutes of the 81st meeting held on Monday 20 February 2023
Meeting held via MS Teams**

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

Secretary: George Turner

In attendance: Jean-Noël Ezingear, ¹ Anna Gough-Yates, Mike Hall, ² Baljit Kaur, Jeannine Marlow, Leigh Robinson, ³ Tom Rowson, Ranjit Sahota, ⁴ Paula Willock

Apologies: None

MINUTES AND BUSINESS MATTERS

RAC81.1 Welcomes, introductions, apologies, conflicts of interest

No conflicts of interest were declared.

RAC81.2 Minutes

Approved: The minutes of the 78th, 79th (joint Audit and Finance & Resources Committee meeting) and 80th meetings as set out in Paper RAC81/1, including those elements that were to be redacted prior to publication.

RAC81.3 Matters arising

Noted: The matters arising as set out in Paper RAC81/2.

RAC81.4 Additional Business

Noted: There was no additional business.

SUBSTANTIVE ITEMS

RAC81.5 Minute exempt from publication under s.43 Freedom of Information Act 2000

RAC81.6 Risk management

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

¹ For item RAC81.5 only

² For item RAC81.6 (cyber security update) only

³ For item RAC81.5 only

⁴ For item RAC81.7 only

Noted: *University Risk Register*

The Committee welcomed and commended management on the blank sheet risk exercise and noted that it would be run each year in future. The Committee considered the revised high-level risk register set out in paper RAC81/3 and associated updates relating to risk management. The Committee noted that additional work was required to update the risk appetite statement in the Risk Management Policy, further to the changes to the risk register. This would be taken forward in due course.

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

Approved: The recommendations set out in Paper RAC81/3 and the high-level risk register for submission to Council.

RAC81.7 **Minute exempt from publication under s.43 Freedom of Information Act 2000**

RAC81.8 **Internal Audit Matters**

Noted: The internal audit update papers (Papers RAC81/6 and 7a – c), including in particular the following:

- That work was being scheduled to complete the 3 year internal audit plan.
- That the internal auditors would discuss with management the presentation of follow up work to ensure that the Committee received information that was as current as possible. It was noted that further work had been completed on follow-up since the paper was drafted.
- In relation to the Employee Wellbeing and Support audit, it was noted that some recommendations had not yet been agreed and a further update would be provided at the June meeting of the Committee.
- It was agreed that a copy of the audit report should be provided to the Finance and Resources Committee. Minute exempt from publication under s.43 Freedom of Information Act.
- In relation to the sector theme report on environmental sustainability, it was noted that Professor Laura Peters, Pro Vice-Chancellor (Academic Development and Sustainability) was leading this work, which would be overseen by the Finance & Resources Committee on behalf of Council.

Actions: University Secretary, Chief Operating Officer

RAC81.9 **Transparent approach to costing (TRAC) return 2021-22**

Noted: The assurance note on the TRAC return (Paper RAC81/8), which had recently been approved by the University Executive Board and submitted to the Office for Students. It was noted that the submission followed the same format as previous years. It was

agreed that the internal auditors should be asked to review the TRAC return next year.

Action: Chief Operating Officer

RAC81.10 External auditor effectiveness

Noted: The prompts circulated by the Secretary to the Committee in advance of the meeting as follows:

- Delivery of the objectives set out in the external audit plan
- Delivery of services in a manner that is operationally effective
- Delivery of services in line with auditor best practice

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

The Chair of Audit Committee would provide feedback to the Audit Partner.

Action: Chair of Audit Committee

MATTERS FOR INFORMATION

RAC81.11 Office for Students Risk Register

Noted: The Office for Students Risk Register as set out in Paper RAC81/9.

RAC81.12 Minutes and reports from Council

Noted: The minutes and reports from Council as set out in Paper RAC81/10.

RAC81.13 Update on Insurance Cover for 2022-23

Noted: The update on the University's insurance arrangements as set out in Paper RAC81/11. It was agreed that an overview of the University's claims experience should be included with the next insurance update.

RAC81.14 Public interest disclosures and reportable events

Noted: As set out in Paper RAC81/12, that there had been no public interest disclosures received or reports to the OfS made since the last meeting.

RAC81.15 Committee terms of reference, composition and membership for 2022-23

Noted: The Committee terms of reference, composition and membership as set out in Paper RAC81/13.

Date of next meeting: Thursday 5 June 2023

Dr George Turner
University Secretary, February 2023