

HARPER ADAMS UNIVERSITY

during open on-line meetings to discuss the plans for returning to campus operations;

vii)

August 2020 to support staff to further develop on-line learning and teaching techniques ahead of autumn 2020. The expectations set out by QAA and OfS were also noted in relation to academic quality;

- xiii) that arising from the discussion, it was suggested that it might be sensible for the Committee to revisit the Internal Audit Plan in autumn 2020 to check whether any new areas of higher emerging risk needed to be considered in place of other planned audits determined in April 2020 when the draft plan was first developed;

Agreed: that RSM would re-present the Audit Plan for 2020/21 at the November meeting and would highlight, after discussions with management and the Chair, whether any changes to the agreed plan were needed in light of the impact of COVID-19 or other HE sector issues. **RSM**

19/49 Internal Audit 2017/18

- Received: i) Progress Report for 2019/20;
- ii) Follow-Up on previous internal audit reports and recommendations for Harper Adams University;
- iii) Follow-Up on the previous audit of the Student's Union- Strategy and Governance and Procurement.
- Noted: i) that the planned audit of the framework for management of apprenticeships had been affected by COVID-19 restrictions as paper files needed to be reviewed by the audit team. This report would be presented at the autumn 2020 meeting. All other audits had been completed;
- ii) that the Follow-Up Report by RSM on the University's progress with action arising from previous internal audits confirmed good progress with all actions being either fully completed or in progress;
- iii) that RSM's Follow-Up Report on actions arising from the audit of the Student's Union had shown evidence of reasonable progress and had confirmed that remaining actions in progress for completion during September 2020.

19/50 Annual Review of the Schedule of Delegation

The University Secretary was not present for consideration of the next item

19/51 Review of the role of the University Secretary/Clerk to the Board of Governors

Received: i) a report from the University Secretary reminding members of the role of the University Secretary/Clerk to the Board;

Agreed: that the arrangements remained appropriate and no changes were necessary for 2020/21

The University Secretary re-joined the Committee at this point

19/52 Assessment of the Effectiveness of the Audit and Risk Management Committee

Considered: i) feedback from members arising from the completion of the Audit Committee questionnaire completed by members;

ii) the terms of reference for the Audit and Risk Management Committee;

Noted: i) that overall, feedback was very positive with the majority of areas scoring 5 (all of the time fully satisfactory) and all areas scoring at least an average of 4 (most of the time/above average/meets requirements). Only one area was scored by one member as less than 4.

ii) that it would be useful for members to discuss in private whether they felt any further work could be undertaken to raise all areas to the highest rating of 5. During a private discussion, members agreed the following points:

that some areas such as “sufficient time between meetings” would always be a challenge in the autumn period when external audit timelines meant that there was limited time to consider matters before reporting to the Board each November in order to meet OfS deadlines. that there was an appropriate and inevitable tension between audit committee roles and those of management as the Committee’s role

19/53 **Annual Review of the Whistleblowing Procedure**

Received: a report on the Annual Review of the Whistleblowing Procedure;

Noted: that no changes had been suggested in light of the annual review;

Agreed: that the Whistleblowing Procedure remained fit for purpose for 2020/21.

19/54 **CUC HE Audit Committee Code of Practice**

Received: a mapping of current practice at Harper Adams in light of the new CUC HE Audit Committee Code published on 13 June 2020.

Noted:

- i) that the University was already meeting the vast majority of Code;
- ii) that in a few areas, further work to enhance arrangements was agreed as follows:
 - include an opportunity for a private discussion between members and auditors or between members of the Committee without staff present at the end of each meeting as a standing item; **CEB**
 - formalise the existing principles that were established for allowing the University's external audit firm to undertake other work such as tax advice into a policy document that would be reviewed annually; **LF**

