

- iii) that the University continues to engage with the latest information on timing and preparations for TEF;
- iv) that the Chair of the Board had been consulted on how best to draw on the option

- xvi) that communication with staff and students had been regular and included weekly newsletter articles which were also shared with Board and co-opted ARMC members. Marketing activities were also on-

19/33 **Follow up on Previous Internal Audit Reports**

Considered: a report from the University Secretary

Noted: that while progress with the completion of actions was positive overall, due to

19/35 Internal **Audit Plan 2020/2021**

- Noted:
- i) that overview of themes emerging in the HE sector as well as mandatory cyclical audits required of certain areas of work such as student data and meeting the UUK/GuildHE Code of Practice for student accommodation. A very useful meeting with the Chair of the Committee, University Secretary and Chief Financial Officer had also taken place and had informed the final draft of the plan;
 - ii) that the proposed audit coverage had been mapped against the top 10 risks where these lent themselves to audit process. It was acknowledged that other top 10 risks such as the ability to recruit and retain farm staff did not really lend themselves to being subject to an internal audit process and assurance was achieved from other sources (such as management discussion);
 - iii) that as in previous years, but even more so in light of COVID-19 changes, the plan would remain under review, and could be amended in terms of timing of audits or areas for coverage, if the Committee agreed such amendments were needed during the year;
 - iv) that the medium to long term strategy for future audits had been included for planning purposes and would be reviewed again in 2020/21 ahead of the 2021/22 internal audit plan being proposed;

Approved: the draft Internal Audit Plan.

19/36 External **Audit Plan year ending 31 July 2020**

- Noted:
- i) that the External Audit Plan remained similar to that established for previous years,

- iv) that there had been a minor change to the FE/HE SORP relating to gift aid from subsidiary companies which the finance team at HAU were aware of;
- v) that the external auditors usually considered the financial forecast as part of their work. However, OfS do not require this document to be completed until November/early December rather than in July each year and so the focus would be on the 2020/21 budget with work on the forecast to follow in early autumn when student numbers were clearer for 2020 entry and other COVID-19 related risks were also clarified. Mr Dawson confirmed that he would ensure his team worked flexibly to consider the forecast at the appropriate time. He was aware that other HEIS were taking a similar approach;
- vi) that the audit fees had increased to reflect the additional work required. If the OfS clarified that less work was needed with regard to giving an opinion on the A&P Plan, a slightly reduction may be possible. Using specialist data analysts, meeting extra FRC requirements and seeking pension specialists input hopefully improved reporting quality for the Committee and the Board, but it was recognised that these requirements did cost more in terms of fees. It was also noted that the table on page 137 of the agenda needed to be updated to ensure it were consistent with actual audit and non-audit fee allocations. Mr Dawson would amend and re-issue the document; **MD**
- vii) that a questionnaire for the Chair of Audit and Risk Management Committee had been issued ahead of the external audit. Mr Dawson advised that he would brief the Chair as necessary on this new approach as in the past 170.06 S.0000088n this new approach

- ii) proposed updates to the IT Disaster Recovery Plan 2020/21

Noted: that only minor changes to these two documents had been proposed following the detailed annual review. Should any further changes be needed to reflect the -19 the Committee would be advised and asked to agree any such changes;

Approved:

- i) the Business Continuity Plan 20220/21;
- ii) the IT Disaster Recovery Plan 2020/21

19/39 **Value for Money**

Received: an oral report from the Director of Finance on progress with the Value for Money Plan for 2019/20.

- Noted:
- i) that progress had been made with a number of the projects;
 - ii) that the appointment of the Environmental and Sustainability Manager had been made and was progressing as planned;
 - iii) that in light of the recent COVID-19 restrictions, all procurement except essential purchases were being agreed by the CFO;
 - iv) that following data received at the recent Space Management Group, areas of apparent lower utilisation were currently being further investigated. The detailed review and plan for 2020/21 would reflect on space utilisation and next steps if underutilised teaching spaces could, for example be re-purposed to provide offices for PhD students or staff and reduce rental payments .09 TmouA3(73-9(, fl)7()-10(O54E

iv) the case of AU, the same data management systems will apply to the data for HAU hosted Vet Students. Work to map data flows has been done by data analysts and vet school returns will be closely checked by both HEIs; that data on apprenticeships is considered by the data quality group prior to its submission. Such students are included in Undergraduate or postgraduate returns as appropriate, and returned to SFA for funding purposes;

Agreed: that the CFO would add a section to the table in 2021 to set out how Joint Vet School data is managed **LF**

19/41 Briefings from Senior Staff

- Noted:
- i) an aide memoire on briefings received to date together with suggested briefings for 2020/21;
 - ii) that the Board meets students regularly over lunch or during visits to parts of the campus before meetings, It also receives a report from the SU

