

**West College Scotland
AUDIT COMMITTEE**

**THURSDAY 6 SEPTEMBER 2018 at 4.00 p.m. in
Room 1, Abercorn Centre, Paisley Campus**

AGENDA

General Business

- | | | |
|--|----------|----|
| 1. Apologies | | |
| 2. Declaration of Interests | | |
| 3. Minutes of the meeting held on 24 May 2018 | Enclosed | JM |
| Actions from the Minutes | Enclosed | JM |
| 4. Matters arising from the minutes
(and not otherwise on the agenda) | | |

Main Items for Discussion and/or Approval

- | | | |
|--|---------|----|
| 5. Committee Remit, Membership and Dates of meetings | Paper 5 | GM |
| 6. Monitoring of Regional Outcome Agreement | Paper 6 | DA |
| 7. Value for Money Policy Report | Paper 7 | AR |
| 8. Draft Annual Report from the Committee to the Board | Paper 8 | AR |

Internal Audit

- | | | |
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| 9. Internal Audit Report – Procurement and Tendering | Paper 9 | EY |
| 10. Internal Audit – Workforce Planning | Paper 10 | EY |
| 11. Draft Internal Audit Annual Report 2017-18 | Paper 11 | EY |
| 12. Rolling Audit Action Plan | Paper 12 | AR |
| 13. Internal Audit Annual Plan 2018-19 Update | Paper 13 | EY |

External Audit

- | | | |
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| 14. External Audit Progress Update | Paper 14 | JB |
| 15. 2017-18 Accounts direction for Scotland's colleges | Paper 15 | AR |

16. Accountability Report - Corporate Governance	Paper 16	AR
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Other

17. Audit Scotland Report – Scotland's Colleges 2018	Paper 17 To follow	DA
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18. National Fraud Initiative	Paper 18	AR
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19. Annual Report on Freedom of Information and Data Protection Act Requests; Register of Interests; and Hospitality/Gifts Register	Paper 19	AR
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20. Risk Management - Strategic Risk Register	Paper 20	AR
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Items for Information (to note only)

21. Schedule of Business 2018-19	Paper 21	AR
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22. Any other business		
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Next meetings: Tuesday 20 November 2018 at 4.00 p.m. - joint meeting with the Finance and General Purposes Committee

Thursday 13 December 2018 at 4.00 p.m. – next scheduled meeting of Audit Committee.

Both meetings to be held at the Paisley Campus.

Gwen McArthur
Secretary to the Committee

AUDIT COMMITTEE

MINUTES: 24 May 2018

Present: John McMillan (in the Chair)
Andrew Hetherington, Graeme Bold, Stephen Vere.

Attending: David Alexander (Vice Principal Operations), Alan Ritchie (Director of Finance and Estates), Gwen McArthur (Secretary to the Committee).

Attending by

invitation: Chris Brown, Elizabeth Young and Claire Stevenson, Scott-Moncrieff, Internal Auditors; Lucy Nutley and Joanne Buchanan, Mazars, External Auditors.

Apologies: Audrey Cumberford.

AM335 WELCOME

The Chair welcomed Joanne Buchanan to the meeting.

AM336 ROBIN DOWNIE

The Committee was saddened by the recent death of Robin Downie, co-opted member of the Committee. The Chair paid tribute to Robin's invaluable contribution to the work of the Committee and particularly his forensic skills in analysing the information presented and his sense of humour.

AM337 DECLARATION OF INTERESTS

John McMillan and David Alexander declared an interest as Trustees of West College Scotland Foundation. David Alexander declared an interest as a Board member of the Scottish Funding Council and as Chair of the Scottish Funding Council Audit and Compliance Committee. Stephen Vere declared an interest as a Director of C3 Investments in Ayrshire College Education Limited.

AM338 MINUTES

The minutes of the meeting held on 8 March 2018 were approved.

AM339 ACTIONS FROM THE MINUTES

The Committee noted a report on the actions taken since the last meeting and particularly the following:

- .1 National Fraud Initiative (AM286)** – the Committee **agreed** that this item could be removed from the action list as all required actions had

been undertaken at this time. The Director of Finance and Estates would report back to the Committee on this matter at the appropriate point in the future. **[Action: GM]**

AM340 AUDIT STRATEGY MEMORANDUM (AM324)

The External Auditor presented the Audit Strategy Memorandum for the year ending 31 July 2018. In particular the Committee noted the key areas that had been identified as representing significant risk and would be the main areas of audit focus. The top 3 areas for audit focus were identified as management override of controls, revenue recognition and valuation of land and buildings. However, since producing this document the announcement had been made that the Principal would be leaving to take up another post. The External Auditor would consider if this should be included as an area of audit focus given the implications this might have and the uncertainty regarding when a new Principal might be in post. Consideration would also need to be given to who should sign the College 2017-18 annual accounts in December. The Board would consider this matter in due course.

It was acknowledged that the 2018-19 SFC final funding announcement represented a significant risk for the College and would affect all areas of activity. This would be taken into account when conducting the audit.

The Committee welcomed this report and noted the audit fee for 2017-18. The Committee **agreed** that the Audit Strategy Memorandum 2017-18 be approved, but that there might be a further addition to this in light of the imminent change in Principal.

AM341 INTERNAL AUDIT REPORTS

The Internal Auditors presented the findings and recommendations from the following reports:

.1 Student Experience

The Internal Auditors confirmed that the outcomes of the audit of Student Experience had been very positive and a number of areas of good practice had been identified. There were two areas where recommendations for improvement had been proposed and the management were already addressing these. The Committee noted the report and welcomed the findings. The report would now be forwarded to the Learning, Teaching and Quality Committee for information and follow-up as necessary.

[Action: GMcA]

.2 GDPR Compliance

The Committee noted the audit report on GDPR (General Data Protection Regulations) Readiness. The audit of the College's preparations in

readiness for the implementation of these new regulations had taken place in March, ahead of the implementation date of 25 May 2018. Since then the internal team had made further progress and the College was now ready to meet the new regulations. Of the four recommendations in the audit report, two had already been addressed and the Internal Auditors had agreed that these be marked as complete and would not, therefore, be included in the Rolling Audit Action Plan (RAAP). The remaining two actions would be added to the RAAP and would be followed-up as appropriate.

In discussion the Committee noted that a new Data Protection Officer had been appointed as part of a shared service agreement between the College and APUC. Additionally the College had its own local resources working in this area. Given that this was an area of significant change and potentially high risk for the College this would be scrutinised during the follow-up process to determine if a further review was required.

The Committee noted this report which would now be forwarded to the Organisational Development and HR Committee for information and action as appropriate. **[Action: GMcA]**

AM342 INTERNAL AUDIT PROGRESS REPORT (AM327)

The Internal Auditors presented their progress report. The Committee was pleased to note that the 2017-18 audit plan was on track to be delivered. Only two audits needed to be completed before the end of the session. One of these had just been completed and the other was underway. The reports from these audits would come to the next meeting.

It was also noted that the Internal Auditors would provide a RAAP report to management in advance of each Committee meeting, which would include their view on the current progress of each recommendation. The Committee welcomed this information.

AM343 ROLLING AUDIT ACTION PLAN (AM328)

The Director of Finance and Estates presented the updated Rolling Audit Action Plan. The Committee welcomed the new reporting format. The Committee **approved** the Rolling Audit Action Plan, including the removal of 17 completed recommendations and the extensions of time to five of the anticipated dates of completion in relation to Workforce Planning.

As part of this report the Committee also noted an update on progress with Business Continuity Planning. The Committee was pleased to note the progress made, particularly that the Business Impact Assessment (BIA) was now complete and the Business Continuity Plan was being developed.

AM344 DRAFT INTERNAL AUDIT PLAN 2018-19

The Committee received the draft Internal Audit Annual Plan 2018-19 and noted the proposed areas to be reviewed and the number of days for each. It was noted that the Internal Auditors had met with the Senior Management Team (SMT) to discuss this matter. The Internal Auditors were pleased to report that the SMT had been very positive and had viewed the internal audit process as providing opportunities to make improvements in some areas. In light of this some adjustment had been made to the original plan proposed. Some initial thought had also been given to the areas to be included in the Audit Plan for 2019-20, although it was anticipated that this might change during the course of the year.

The Committee welcomed this information and **agreed** that the Internal Audit Annual Plan for 2018-19 be approved.

AM345 SFC FUNDING ALLOCATION FOR 2018-19 (AM323)

The Committee noted that SFC had only announced the final funding allocations for 2018-19 on 18 May 2018. The Vice Principal Operations provided the Committee with an overview of the key issues emerging from this. It was noted that there were substantive differences between the indicative and the final funding allocation. It was noted that

- There would be an overall reduction in credit activity of 1.9% compared to 2017-18.
- While the College had received an overall increase in the level of resource much of this funding was related to specific purposes and so the College could not apply this on a discretionary basis to meet core operational costs.
- The above two factors meant that there was an overall reduction in core operational funding levels.
- Net depreciation funding, which had previously been applied to meet key priority areas, would now require to be applied to meet core operational costs including ICT and annual pay uplifts.
- These changes had led the SMT to increase the risk evaluation in the Strategic Risk Register in relation to levels of funding from SFC (See also AM348).

In discussion the Committee expressed disappointment at the funding level the College would receive. It was considered that the current funding model applied by SFC should be revisited as it had a significant impact on a number of colleges, not just West College Scotland. The Committee was also aware that some colleges would receive additional funding to help them meet the cost of pay harmonisation, when this College had undertaken this review in the early stages following merger and had borne the cost out of its own funds. While the College would receive additional funding for high priority estates maintenance, the

funding for operational maintenance had been reduced by 40%. It was known that the additional funding for high priority estates maintenance would have to be used for specific purposes and discussions about the use of this funding were underway with SFC. Indeed a number of matters were being discussed with SFC at present, and a five year plan was being prepared.

The funding allocation would be discussed at the Finance and General Purposes Committee meeting in June, prior to being discussed by the Board at its meeting later in June. Discussions with both the Internal and External Auditors had also taken place and would continue as more information became available.

The Committee noted this information.

AM346 ANNUAL EFFECTIVENESS REVIEW (AM329)

.1 Effectiveness Review of Audit Committee

The Committee noted the outcomes from the annual review of the effectiveness of the Audit Committee. It was pleased to note that this feedback was positive and the Committee members were satisfied with the operation of the Committee, the provision of information and the effectiveness of the Committee. Both the Internal and External Auditors confirmed that they were satisfied with the operation and effectiveness of the Committee. The Committee would report to the Board on this matter.

It was **agreed** that for the next annual review both the Internal and the External Auditors would be asked to complete the surveys used to assess the effectiveness of the Committee. **[Action: GMcA]**

.2 Effectiveness of External Auditors

Feedback had also been sought on the effectiveness of the External Auditors. The Committee was pleased to note that this too had been positive.

AM347 GOVERNANCE COMPLIANCE AND REGIONAL OUTCOMES AGREEMENT 2017-18

The Committee considered the annual report on governance compliance and the Regional Outcome Agreement (ROA). The Committee welcomed this report and the assurance that it provided.

AM348 STRATEGIC RISK REGISTER (AM330)

The Committee noted a copy of the information that Mott MacDonald had provided at the Risk Management Training Workshop on 26 March 2018.

The Committee considered the Strategic Risk Register which had been revised in light of the recent workshop held with Mott MacDonald. A dashboard had been added to the front page, a referencing system had been introduced and risk graphs had been included. Also the risk register had been updated recently by the Senior Management Team (SMT). In light of the recent funding announcement from SFC, Risk 1 now had a higher risk rating than before and steps were being taken to mitigate the risk involved.

The Committee **approved** the revised Strategic Risk Register.

AM349 SCHEDULE OF BUSINESS 2017-18

The Committee noted its Schedule of Business 2017-18.

AM350 DATES OF MEETINGS IN 2018-19

The Committee noted that it would meet on the following dates in session 2018-19:

6 September 2018
13 December 2018
14 March 2019
23 May 2019

All Thursdays starting at 4.00 p.m.

Also Tuesday 20 November 2018 at 4.00 p.m. for the Joint meeting with the Finance and General Purposes Committee.

AM351 NEXT MEETINGS

The next meeting will be on Thursday 6 September 2018 at 4.00pm at the Paisley campus.

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GMcA/1.06.18/Final

Audit Committee: Meeting of 24 May 2018

Actions from the Minutes

Date of Meeting	Min Ref	Matter for Action	Responsible Person	Action Taken	Timescale (where applicable)
24 May 2018	AM341.1	Internal Audit Report: Student Experience – to be forwarded to LTQ Committee	G McArthur	Forwarded to LTQ Committee for consideration at next meeting	October 2018
	AM341.2	Internal Audit Report: GDPR – forwarded to ODHR Committee	G McArthur	Forwarded to ODHR Committee for consideration at next meeting	September 2018
	AM346.1 329	Effectiveness Review of Audit Committee – Internal & External Auditors to be invited to take part next year	G McArthur		April/May 2019
	AM353 322.5	Other Audit Work – Committee appointed Scott Moncrieff to conduct this work	A Ritchie		Complete
		Actions from previous minutes			
8 March 2018	AM323	SFC Indicative Funding Allocations for College Sector – report to next meeting once further information available from SFC	D Alexander	Update provided at May meeting	Complete
	AM328 313 289	Rolling Audit Action Plan – update on progress with Business Continuity Planning to be provided to next meeting	A Ritchie	Update provided at May meeting	Complete

TITLE: **REMIT, MEMBERSHIP AND DATES OF MEETINGS**

Background: The Committee is invited to consider its remit, which is attached.

The Committee is also invited to note its current membership and dates of meetings for 2018/19.

Action: The Committee is asked to approve its remit and to note its membership and dates of meetings in 2018/19.

Lead: Gwen McArthur, Secretary to the Committee

Status: Open

TITLE: MONITORING OF REGIONAL OUTCOME AGREEMENT OBJECTIVES

Background: The Board of Management have agreed that each sub-Committee should monitor progress on areas of the Regional Outcome Agreement (ROA) for which they have responsibility and provide a report to the Board in June 2019.

Action: The Audit Committee is asked to:

- note the background information provided in relation to the Regional Outcome Agreement process;
- note the key objectives of the West College Scotland Regional Outcome Agreement; which covers the period to 31 July 2020; and
- consider and agree the processes in place to enable monitoring of required ROA outcomes and to support provision of the required report to the Board of Management in June 2019.

Lead: David Alexander, Vice Principal Operations

Status: Open

TITLE: VALUE FOR MONEY POLICY REPORT

Background: The Audit Committee remit includes the requirement to:

‘..review and advise the Board of the Internal Auditor’s and External Auditor’s assessment of the effectiveness of the College’s financial and other internal control systems, including controls specifically designed to prevent or detect fraud or other irregularities as well those for securing economy, efficiency and effectiveness (value for money)’.

In fulfilling this part of the Committee remit the College requires to have in place and review a Value for Money Policy (attached at Appendix 1). This document has been compiled based on current best practice and was previously approved by the Audit Committee on 7 September 2017. It is designed to provide guidance to College staff and to highlight the necessity for publicly funded bodies to demonstrate that their decision making and service provision represents and delivers Value for Money.

This report has been prepared for the benefit of Audit Committee to assist it in formulating its conclusions in respect of the College’s arrangements for securing value for money.

Action: The Audit Committee is requested to consider this report and the steps taken by the College to secure value for money during 2017-18.

Lead: Alan Ritchie, Director of Finance and Estates

Status: Open

TITLE: DRAFT 2017-18 ANNUAL REPORT FROM THE AUDIT COMMITTEE TO THE BOARD OF MANAGEMENT

Background: The Annual Report to the Board of Management details the work carried out by the Audit Committee during 2017-18 and how this relates to the core remit responsibilities of:

- General
- Internal Audit
- External audit
- Risk
- Other Reporting

The Annual Report is a requirement of both the Scottish Funding Council (SFC) Financial Memorandum and the Scottish Public Finance Manual. This Report complies with the requirements of both these documents.

The attached document is a draft version of the final report as given timing it contains a number of assumptions with regard to the outcome of the work of both the internal and external auditors in relation to the 2017-18 year end. The final report will reflect any changes required as a result of matters arising from the audit reviews that remain to be concluded.

Action: The Audit Committee is requested to review and comment upon the draft report.

Lead: Alan Ritchie, Director of Finance and Estates

Status: Open

TITLE: **INTERNAL AUDIT REPORT – PROCUREMENT AND TENDERING**

Background: As part of the internal audit programme for 2017-18 Scott Moncrieff conducted a review of the procurement and tendering.

This report presents the findings of that review along with the management response to the recommendations made in the report.

Action: The Audit Committee is asked to approve the contents of this report.

Lead: Elizabeth Young, Director
Alan Ritchie, Director of Finance and Estates

Status: Open

TITLE: INTERNAL AUDIT REPORT – WORKFORCE PLANNING

Background: In accordance with the 2017-18 internal audit plan, Scott-Moncrieff has reviewed the progress made to-date by management in implementing the prior year recommendations in relation to Workforce Planning. Their review, undertaken in June 2018, focused on the revised People Strategy, the draft Workforce Plan and the project plan to deliver improvements to the electronic College HR system, iTrent.

As the Workforce Plan has not yet been finalised and work remains ongoing to deliver improvements to the iTrent system, it was agreed with management to prepare an Audit Visit Memo rather than a standard audit report. It was felt that this approach would allow the Audit Committee a better oversight of progress to-date and focus on supporting management to embed the improvements previously agreed.

The report includes suggestions for improvement to ensure that robust workforce planning arrangements are established, in line with the original recommendations and Audit Scotland's 'Public Sector Workforce Good Practice Guide'.

Action: The Audit Committee is asked to approve the contents of this report.

Lead: Elizabeth Young, Director
Alan Ritchie, Director of Finance and Estates

Status: Open

TITLE: DRAFT INTERNAL AUDIT ANNUAL REPORT 2017-18

Background: The attached report presents to the Audit Committee the draft Internal Audit Annual Report for 2017-18. This document forms part of the suite of year end reports and is designed to assist the Board of Management inform its governance statement.

Action: The Audit Committee is asked to consider and approve the contents of this draft report.

Lead: Elizabeth Young, Director, Scott Moncrieff

Status: Open

TITLE: ROLLING AUDIT ACTION PLAN AND BUSINESS CONTINUITY UPDATE

Background: The purpose of this report is to update the Audit Committee on the status of the recommendations made by both the internal and external auditors from:

- a) internal audit reports received by the Committee; and
- b) external auditor management letters received as part of the year end reports made to the Joint Audit / Finance and General Purposes Committee.

The report also includes an update on the implementation of the College business continuity arrangements following the recent internal audit review of this area.

Action: The Audit Committee is requested to review the RAAP report and to approve the:

- Removal of 13 complete recommendations;
- Request to extend 3 dates of completion; and
- Rolling Audit Action Plan

Lead: Alan Ritchie, Director of Finance and Estates

Status: Open

TITLE: INTERNAL AUDIT ANNUAL PLAN 2018-2019 UPDATE

Background: The Audit Committee meeting of May 2018 considered a draft internal audit plan covering the period until 31 July 2020, at which point the current internal audit contract with Scott Moncrieff will terminate. The plan was discussed and a number of amendments were proposed including:

- Updating the strategic risk register;
- Referencing the audit plans to the updated risk register;
- Completion of the audit timings and responsible Directors; and
- The inclusion of the proposed GDPR audit in 2019-20.

The 2018-19 internal audit plan is now presented to the Audit Committee for approval following the above revisions, whilst noting that the 2019-20 plan will be subject to further review as the 2018-19 year progresses. In line with previous Audit Committee agreement the level of internal audit activity has been set annually at 55 days.

Action: The Audit Committee is asked to approve the 2018-19 internal audit plan and note the development of the 2019-20 plan.

Lead: Elizabeth Young, Director – Scott Moncrieff
Alan Ritchie, Director of Finance and Estates

Status: Open

TITLE: EXTERNAL AUDIT PROGRESS UPDATE

Background: The purpose of this paper is to provide the Audit Committee with a report on the progress made by Mazars in delivering their responsibilities as the College's external auditors. The report also seeks to highlight key emerging national issues and developments which may be of interest to members of the Committee including:

- Scotland's Colleges 2018, Audit Scotland, June 2018 – see report under item 17
- Accounts direction for Scotland's colleges 2017-18, Scottish Funding Council, July 2018 – see report under item 15
- 2018 (FE) Technical Guidance Note – Audit of annual report and accounts

Action: The Committee is requested to note the content of the report.

Lead: Lucy Nutley, Director, Mazars

Status: Open

TITLE: ACCOUNTS DIRECTION FOR SCOTLAND'S COLLEGES 2017-18

Background: The SFC issue mandatory guidance for the preparation of the annual report and accounts. The guidance for 2017-18 was issued on 13 July 2018 and this paper provides the Committee with an overview of the detailed requirements.

The deadline for the approval of the 2017-18 annual report and accounts to be submitted to the Scottish Funding Council remains, as per previous years, as 31 December. Two copies of the annual report and accounts also require to be sent to the Auditor General for Scotland by the same deadline.

Action: The Audit Committee is requested to note the content of the report.

Lead: Alan Ritchie, Director of Finance and Estates

Status: Open

TITLE: ACCOUNTABILITY REPORT - CORPORATE GOVERNANCE

Background: As part of the year end audit process the Board of Management are required to consider and approve the Corporate Governance Statement which is included within the Accountability Report section of the annual accounts. Best practice is that this statement should be considered as a separate item in advance of the financial statements approval process.

This report presents the draft Accountability Report section for review by the Audit Committee in advance of the finalisation of the annual report and accounts. The format of the report is based upon guidance issued by the SFC (as per item 15).

Action: The Committee is requested to review and consider the draft report in advance of the final annual report and accounts being presented to the Joint Audit / Finance Committee in November.

Lead: Alan Ritchie, Director of Finance and Estates

Status: Open

TITLE: **AUDIT SCOTLAND REPORT – SCOTLAND’S COLLEGES 2018**

Background: Audit Scotland published their annual report of the college sector - *Scotland’s Colleges 2018* – on 21 June 2018. This provided an update on developments taking place within the College sector and, where possible, assessed their impact.

Action: The Audit Committee is asked to consider:

- the Audit Scotland report, and the recommendations arising from it;
- whether there is a need to revise/update the College risk register in light of the report recommendations; and
- whether any actions require to be progressed by the Audit Committee at this time based on the report.

Lead: David Alexander, Vice Principal Operations

Status: Open

TITLE: NATIONAL FRAUD INITIATIVE 2018-19

Background: As reported previously to the Committee the College participated in the National Fraud Initiative (NFI) 2016-17. Audit Scotland's latest report "*The National Fraud Initiative in Scotland*", published on 5 July 2018, describes how the NFI has helped to identify £129.2m of fraud, overpayment and error in Scotland to date.

The College has now received communication from Audit Scotland to request the continued participation of West College Scotland in the NFI.

Action: The Audit Committee is requested to consider and comment upon the draft self-assessment checklist and to note the participation of the College in the 2017-18 NFI.

Lead: Alan Ritchie, Director of Finance and Estates

Status: Open

TITLE: 2017-18 REPORT ON PUBLIC INTEREST DISCLOSURE, FOI / DATA PROTECTION, REGISTER OF INTEREST AND GIFTS & HOSPITALITY

Background: The remit of the Committee requires it to receive an annual report on:

- a) Public Interest Disclosure;
- b) Freedom of Information and Data Protection Acts requests;
- c) Register of Interests; and
- d) Gifts and Hospitality registers

The report details the status in regard to each of the above matters.

Action: The Committee is requested to consider the 2017-18 report.

Lead: Alan Ritchie, Director of Finance and Estates

Status: Open

TITLE: RISK MANAGEMENT - STRATEGIC RISK REGISTER

Background: Under the Corporate Governance Code the Board of Management is tasked with ensuring a framework of risk management and control is in place. This paper presents to the Audit Committee the considerations of the College Senior Management Team (SMT) in relation to the College Strategic Risk Register.

Action: The Audit Committee is requested to review and approve the Strategic Risk Register and in doing so consider:

- The risks included in the register;
- The risk ratings both pre and post mitigation;
- Whether any other risks should be considered for removal; and
- Whether any new risks should be considered for inclusion.

Lead: Alan Ritchie, Director of Finance and Estates

Status: Open

TITLE: SCHEDULE OF BUSINESS 2018-19

Background: This paper outlines the remit of the Audit Committee and how the schedule of business assists in fulfilling this. The schedule of business is also used to inform the Annual Report of the Chair of the Audit Committee to the Board of Management.

Action: The Audit Committee is requested to note and comment upon the contents of the report.

Lead: Alan Ritchie, Director of Finance and Estates

Status: Open