

<u>NORTHERN SCHOOL OF CONTEMPORARY DANCE</u>		
<u>AUDIT COMMITTEE</u>		
Minutes of the meeting of the Audit Committee held at 6pm on 14 June 2022 via Zoom.		
Present:	Vinny Leach (Chair), Kate Buckham and Cathy Myles	
In attendance:	CEO and Principal, Director of Finance and Resources, Clerk to the Governors, Sally Appleton (Saffrey Champness) and Phil Drysdale (KCG)	
Apologies:	None	Action
<u>AUDIT COMMITTEE TRAINING</u>		
	Prior to the start of the meeting, Saffrey Champness and KCG delivered a training session for members on the role of the Audit Committee.	
<u>PRIVATE MEETING WITH AUDITORS</u>		
A21/47	Prior to the start of the meeting, the Committee met privately with the auditors. The CEO and Principal and Director of Finance and Resources joined the meeting.	
<u>DECLARATIONS OF INTEREST</u>		
A21/48	There was a declaration of interest from Kate Buckham in relation to Wrigleys Solicitors.	
<u>MINUTES OF THE LAST MEETING</u>		
A21/49	The minutes of the meeting held on 22 March 2022 were reviewed and approved as an accurate record.	
<u>MATTERS ARISING ON THE MINUTES</u>		
A21/50	The Committee received the action tracker and noted the contents. <i>A21/23 – Charity status</i> The Director of Finance and Resources reported that confirmation had been received from the OfS regarding the School's registration and that she would write to the charity commission regarding exempt charity status. It was agreed that she would also consult with Wrigleys solicitors first. <i>A21/43 – Penetration testing</i> The Director of Finance and Resources reported that the Quercus system set up was at a crucial stage and once the new IT technician had settled into their role, penetration testing would be discussed again with the Information Systems Manager. It was agreed that the Director of Finance and Resources would liaise further with the Chair of the Committee regarding other possible testers, should any issues arise.	
A21/51	RESOLVED: i. That the Director of Finance and Resources would consult with Wrigleys solicitors prior to writing to the Charity Commission regarding exempt charity status. ii. That the Director of Finance and Resources would discuss penetration testing with the Information Systems Manager and contact the Chair should any further suggestions be required for testers.	Director of Finance and Resources Director of Finance and Resources
<u>RISK REGISTER</u>		
A21/52	The Committee considered the full risk register and it was noted that there had been no change since the previous meeting. It was noted that the School's OfS	

	registration and changes in ISTA funding were likely to have an impact in the coming months.	
A21/53	RESOLVED: That the risk register be received and noted.	
	<u>EXTERNAL AUDIT STRATEGY 2021-22</u>	
A21/54	CONFIDENTIAL MINUTE	
A21/55	RESOLVED: <ol style="list-style-type: none"> i. That the audit fees be reviewed following the meeting, and particularly in relation to the taxation work. ii. That future job adverts for the finance team include greater flexibility for remote working iii. That the external audit strategy 2021-22 be received and approved. 	Director of Finance and Resources/ Saffrey Champness
	<u>VALUE FOR MONEY REPORT 2021-22</u>	
A21/56	The Committee had received the Value for Money report 2021-22 and noted that there had been a considerable reduction in the income from overseas students.	
A21/57	RESOLVED: That the value for money report 2021-22 be noted.	
	<u>POLICY REVIEWS</u>	
	<u>GDPR and GDPR Code of Practice</u>	
A21/58	<p>The Director of Finance and Resources presented the revised GDPR policy and GDPR Code of Practice and it was highlighted that there had been a fundamental error in mixing up data minimisation and safeguarding. The Committee discussed the role of Data Protection Officer and agreed that it would be appropriate to have someone external with the appropriate training in place, who could then also review the policy. The Clerk agreed to provide details of a possible external DPO for the Director of Finance and Resources to explore.</p> <p>Committee members also highlighted the importance of all staff being trained on data protection and questioned whether it formed part of mandatory training. The Director of Finance and Resources agreed to investigate that.</p> <p>It was agreed that the policy and code of practice would be reviewed again once a DPO had been appointed.</p>	
A21/59	RESOLVED: <ol style="list-style-type: none"> i. that the Director of Finance and Resources explore appointment of an external Data Protection Officer. ii. That the Director of Finance and Resources would confirm whether GDPR formed part of the mandatory training requirements for staff. iii. That the GDPR policy and Code of Practice would be reviewed by the new DPO. 	Director of Finance and Resources
	<u>Whistleblowing Policy</u>	
A21/60	The Whistleblowing Policy was presented and the Clerk highlighted only minor amendments. It was agreed to substitute the reference to "Corporation" with "Board of Governors" and to add whistleblowing to the mandatory training for staff.	
A21/61	RESOLVED: that the Whistleblowing Policy be approved subject to minor amendment as requested, and that whistleblowing be added to the mandatory training for staff.	Clerk to Governors
	<u>INTERNAL AUDIT</u>	
	<u>Internal Audit provision and plan 2022-23</u>	

A21/62	<p>The Committee received a paper on internal audit provision and the proposed plan for 2022-23 which included 13 days' work at a total cost of £9k plus VAT and expenses.</p> <p>The Committee discussed the plan in detail and agreed that given that there had been a recent external review of governance, a maximum of two days was required to review progress. It was agreed that there was more concern about Quercus and Data Futures and so an additional day should be allocated to each of those. It was agreed that the review work could be carried out across two visits, largely undertaken remotely, with one in the autumn and one in the spring, to align with Audit Committee meetings. It was agreed that if the guidance in relation to the APP revisions was available in the autumn, it was suggested that it would be appropriate to make space for that in the internal audit plan sooner than 2023-24.</p> <p>It was agreed that an initial discussion about the plan for 2023-24 should take place at the spring meeting of the Committee, prior to a final plan being agreed in June for approval by the Board.</p>	
A21/63	<p>RESOLVED:</p> <ul style="list-style-type: none"> i. that the appointment of KCG as internal auditors, for a 3-year period from August 2022, be recommended to the Board, at a total cost of £9k plus VAT and expenses ii. That the appropriate updates be made to the internal audit plan as requested, and the plan be recommended to the Board for approval. iii. That the Audit Committee consider the draft 2023-24 plan at its meeting in spring 2023. 	Director of Finance and Resources
AUDIT COMMITTEE SCHEDULE OF BUSINESS		
A21/64	<p>The Committee received the proposed schedule of business for 2022-23 and agreed that meetings would be held remotely, starting at 5pm. It was agreed to add the discussion of the 2023-24 internal audit plan to the schedule for the spring meeting.</p>	
A21/65	<p>RESOLVED: That the Audit Committee Schedule of Business for 2022-23 be received and noted, subject to addition of discussion of the draft 2023-24 internal audit plan to the spring meeting business.</p>	Clerk to Governors
PRIVATE MEETING WITH MANAGEMENT		
A21/66	<p>The Committee had a private meeting with the Director of Finance and Resources and CEO and Principal without the auditors present.</p>	
DATE OF THE NEXT MEETING		
A21/67	<p>11 October 2022 at 5pm</p>	
	<p>The meeting closed at 8.20pm</p>	