

## AGENDA

The meeting will be held at 10:00 via Microsoft Teams

A pre-meeting of the governors and the auditors will be held **09:30-09:55**. Attendees are asked not to dial in before 09:55 during the pre-meeting.

PRELIMINARY ITEMS		Item	Led by
1	Apologies	Verbal	N Whitaker
2	Declarations of interest	Verbal	N Whitaker
3	Minutes of the last meeting held on 28 April 2023	AUD-2223-066 <b>CONFIDENTIAL</b>	N Whitaker
4	Matters arising	AUD-2223-067 <b>CONFIDENTIAL</b>	N Whitaker
5	Chair's Action	Verbal	N Whitaker
EXTERNAL AUDIT		Item	Led by
6	Draft External Audit Planning Report for Year ended 31 July 2023	AUD-2223-068 <b>CONFIDENTIAL</b>	BDO
RISK MANAGEMENT		Item	Led by
7	Risk Management Deep Dive: Student recruitment	AUD-2223-069 <b>CONFIDENTIAL</b>	Dr D Ashton
8	Risk Management Deep Dive: IT and digital infrastructure	Presentation	L Etherington
9	Corporate Risk Register (including 2022/23 corporate risk profile)	AUD-2223-070 <b>CONFIDENTIAL</b>	C Thomas
10	Board Assurance Framework	AUD-2223-071 <b>CONFIDENTIAL</b>	A Kennell
11	Risk Management Policy and Appetite Statement	AUD-2223-072 <b>CONFIDENTIAL</b>	A Kennell

<b>INTERNAL AUDIT</b>		<b>Item</b>	<b>Led by</b>
12	Implementation of Internal Audit Recommendations – Q4 Progress report	AUD-2223-073 <b>CONFIDENTIAL TO FOLLOW</b>	A Kennell
13	2022/23 Internal Audit Plan Progress Report	AUD-2223-074 <b>CONFIDENTIAL</b>	Uniac
14	Internal Audit Report: HESA data futures	AUD-2223-075 <b>CONFIDENTIAL</b>	Uniac A Fern / C Thomas
15	Internal Audit Report: Compliance with OfS ‘B’ Conditions	AUD-2223-076 <b>CONFIDENTIAL</b>	Uniac C Thomas
16	Internal Audit Report: Governance: Risk Management	AUD-2223-077 <b>CONFIDENTIAL</b>	Uniac C Thomas
17	Sector Briefing: Accommodation Code of Practice	AUD-2223-078 <b>CONFIDENTIAL</b>	Uniac
18	Sector Briefing: Fraud	AUD-2223-079 <b>CONFIDENTIAL</b>	Uniac
19	Draft Internal Audit Plan 2023/24	AUD-2223-080 <b>CONFIDENTIAL</b>	Uniac

#### **GOVERNANCE AND COMPLIANCE**

20	Whistleblowing (‘Public Interest Disclosure’) Policy and Procedure Update	AUD-2223-081 <b>CONFIDENTIAL</b>	A Kennell
21	Compliance Training Statistics	AUD-2223-082 <b>CONFIDENTIAL</b>	A Kennell
22	Reportable Events Update	AUD-2223-083 <b>CONFIDENTIAL</b>	A Kennell

#### **OTHER BUSINESS**

	<b>Item</b>	<b>Led by</b>	
23	Annual Review of Committee Terms of Reference & Membership	AUD-2223-084 <b>CONFIDENTIAL</b>	E Gallon
24	Draft Schedule of Business 2023/24	AUD-2223-085 <b>OPEN</b>	N Whitaker

**Details of next meeting:**

The next meeting of the Committee will be held at 10:00-13:00 on Friday 10 November via Microsoft Teams.

This will be preceded by a pre-meeting of the governors and the auditors from 9:30.

■ *Shaded items indicate that the Board / Committee is being asked to make a decision.*

*\*Starred items will be taken without discussion unless a member notifies the Chair or Secretary in advance that she or he wishes the item to be open for debate*

**RESERVED BUSINESS**

25	Whistleblowing disclosure update	Verbal	C Thomas
----	----------------------------------	--------	----------



## Draft Schedule of Business 2023/24

---

### Purpose of Report

The Audit Committee's schedule of meetings and draft schedule of business for 2023/24 is attached and will be considered at each meeting across the academic year and updated accordingly.

### Action Requested

The report is **for discussion**.

The Committee is invited to receive and discuss the report, and to consider whether any additional items should be added to the 2023/24 schedule of business.

In particular, the Committee is invited to consider topics for deep dive reports. The topics covered during the last 3 years are listed below for reference:

#### **2020/21**

Pensions

Cyber Security

Business Engagement

#### **2021/22**

Human Resources

Financial Services

#### **2022/23**

Business Continuity Planning

Financial Sustainability

Academic Collaborative Provision

Student Recruitment

IT and Digital Infrastructure

### Author

June 2023 – Eleanor Gallon, Risk & Resilience Manager

**Audit Committee Schedule of Business – 2023/24**

Friday 10 November 2023, 10:00 – 13:00 (09:30 pre-meeting)	Friday 22 March 2024, 10:00 – 13:00 (09:30 pre-meeting)	Friday 21 June 2024, 10:00 – 13:00 (09:30 pre-meeting)
Report deadline: Thursday 2 November 2023	Report deadline: Thursday 14 March 2024	Report deadline: Thursday 13 June 2024
<ul style="list-style-type: none"> <li>• Terms of Reference &amp; Membership</li> <li>• Risk Management Deep Dive: TBC</li> <li>• <u>External Audit Report / External Management Letter for the Year Ended 31 July 2023</u></li> <li>• <u>Draft Financial Statements for the Year Ended 31 July 2023</u></li> <li>• Internal Audit Reports (2022/23):               <ul style="list-style-type: none"> <li>– <u>Staff Expenses</u></li> <li>– <u>Student Number Forecasting</u></li> <li>– <u>Planning Process</u></li> </ul> </li> <li>• Internal Audit Annual Opinion 2022/23</li> <li>• <u>Annual Data Assurance Report 2022/23</u></li> <li>• Annual Report on Fraud and irregularity, bribery, and public interest disclosure ('whistleblowing') 2022/23</li> <li>• <u>Annual assurance of compliance with OfS conditions of registration</u></li> <li>• <u>Prevent Annual Accountability and Data Return</u></li> <li>• Audit Committee Annual Report and Opinion for the Year Ended 31 July 2023</li> <li>• Research Misconduct &amp; Research Integrity - Annual Report</li> <li>• <u>Annual Review of Operational Risk Management (append to corporate risk register)</u></li> <li>• <u>Internal Audit Plan 2023/24 (updated) if required</u></li> <li>• Internal Audit Reports (2023/24):               <ul style="list-style-type: none"> <li>– <u>TBC</u></li> </ul> </li> <li>• Conflict of Interest policy (for information, following Governance &amp; Nominations Committee)</li> <li>• Fraud &amp; Bribery Response Plan (for information)</li> </ul> <p><b>Reserved Business</b></p> <ul style="list-style-type: none"> <li>• Internal Audit Feedback Report and Review 2022/23</li> <li>• External Audit Review 2022/23</li> <li>• External Audit Tender FY 2025</li> </ul>	<ul style="list-style-type: none"> <li>• Risk Management Deep Dive: TBC</li> <li>• Internal Audit Reports:               <ul style="list-style-type: none"> <li>– <u>TBC</u></li> </ul> </li> <li>• Post-audit review (Uniac)</li> <li>• <u>Annual review of Financial Regulations</u></li> <li>• Annual Procurement update</li> <li>• <u>Transparent Approach to Costing (TRAC) return</u></li> <li>• External Audit Tender Recommendations</li> <li>• Policy and procedure for engaging the University's auditors for "non-core" audit services (for approval)</li> <li>• Ethics and Integrity Framework (for information, following Governance &amp; Nominations Committee)</li> </ul>	<ul style="list-style-type: none"> <li>• <u>Overview of corporate risk profile across 2023/24 (append to corporate risk register)</u></li> <li>• Risk Management Deep Dive: TBC</li> <li>• Risk Management Policy and Risk Appetite Statement</li> <li>• <u>Board Assurance Framework annual review</u></li> <li>• Internal Audit Reports:               <ul style="list-style-type: none"> <li>– <u>TBC</u></li> </ul> </li> <li>• <u>Post-audit review (Uniac)</u></li> <li>• <u>Draft Internal Audit Plan 2024/25</u></li> <li>• <u>Draft External Audit Planning Report for Year ended 31 July 2024</u></li> <li>• Annual Review of Committee Terms of Reference &amp; Membership (changes recommended to the Board)</li> <li>• Draft Schedule of Business 2024/25</li> <li>• Whistleblowing ('Public Interest Disclosure') Policy and Procedure</li> </ul> <p><b>Reserved Business</b></p> <ul style="list-style-type: none"> <li>• Internal Audit Contract Review</li> </ul>

**Standing items**

- Apologies, Declarations of Interest
- Minutes of the last meeting
- Matters arising
- Chair's Action (for reporting any requests to engage the internal or external auditors for non-core audit work)
- Corporate Risk Register
- Internal Audit Progress Report
- Reportable Events Update
- Compliance Related Training Update
- Schedule of Business 2023/24

Key:

■ Shaded items indicate that the Committee is being asked to make a decision / recommend to the Board  
Underlined items indicate reports that require UET scrutiny  
 \* Starred items will be taken without discussion