

**Meeting of the Audit and Risk Committee
to be held on Tuesday 10 December 2024 at 4.00pm
by Hybrid Attendance at Kilmarnock Campus and via Microsoft Teams**

AGENDA

1. **Meeting with External and Internal Auditors (6) without staff members (except BGA)**
 2. Welcome and Declarations of Interest (at 4:10pm)
 3. Apologies
 4. Minute of the meeting held on 24 September 2024
 - ARC Action & Decision Tracker

Paper 1 (C/P)
Paper 1A (P)
 5. Matters arising
- Part A – For discussion, decision and approval**
6. National Fraud Initiative (7 / 9) Paper 2 (P) LW
 7. ICT Update Report Paper 3 (R) BJ
 8. 2023-24 Freedom of Information Annual Report (7 / 9) Paper 4 (P) ACa
 9. 2023-24 Complaints Annual Report (7 / 9) Paper 5 (P) ACa
 10. Internal Audit – Wbg (8) Paper 6 (P) SP
 - a. 2023-24 Credits Audit Report
 - b. 2023–24 EMA Report
 - c. 2023-24 Student Support Funds Report
 11. Internal Audit Annual Report (8) Paper 7 (R) SP
 12. Internal Audit Reports (2 / 10) Paper 8 (P) SP
 - a. Payroll
 - b. GDPR/FOI
 13. External Audit – Azets (8) Paper 9 (R) ARe

2023-24 Audit Report to the BOM and Auditor General
 14. Report and Financial Statements for the year ended 31 July 2024 Paper 10 (R) Ari/LW
 15. Letter of Representation Paper 11 (R) Ari/LW
 16. Other Business Paper 12 (R) SM

2023-24 Audit and Risk Committee Annual Report (11)
 17. 2024-25 Internal Audit Plan Update (2/5/14) Verbal (P) SP

Part B – Regular Reporting/Monitoring

18. Rolling Audit Action Plan (7) Paper 13 (R) LW

Part C – Risk Management

19. Strategic Risk Register (15) Paper 14 (R) ARi

Moved from Part A – For discussion, decision and approval – with Internal Auditor not present

20. Annual review of the effectiveness of Internal Auditor (6)
Paper 15 (R) ARi

Part D – For information/AOB

21. AOB

Date of Next Meeting – Tuesday 18 March 2025 at 4.00pm

(C/P) Confirmed minutes will be published;

(P) Papers will be published on the College website;

(R) Papers will not be published for reasons of commercial sensitivity or for reasons of personal data confidentiality