

**Minute of the Audit Committee Meeting  
Held on Tuesday 19 September 2017  
at the Kilmarnock Campus**



**Present:** Alan Walker (Chair)  
Fiona Fawdry  
Barbara Graham

**In attendance:** Brendan Ferguson (Board Secretary)  
Michael Breen  
Jackie Galbraith  
Jane McKie  
Rob Walker (Mazars – External Auditors)  
Elizabeth Young (Scott Moncrieff – Internal Auditors)

**1 Welcome and Introductions**

The Chair welcomed everyone to the meeting.

**2 Apologies**

Apologies were received from Committee Members Gordon James and Alan McGregor, and from EMT member Donna Vallance.

**3 Declarations of Interest**

There were no declarations of interest.

**4 Minutes of the Previous Meetings held on**

- **20 March 2017**

The Board Secretary confirmed that the minutes had been approved by circulation, without amendment, and had been homologated into the record.

- **15 June 2017 (Paper 1) P**

The Chair noted a small error on Page 2 under Cyber Security – should read (GDPR).

The minutes were then deferred for approval by circulation as there were insufficient members present who attended the previous meeting of the committee.

## 5 Matters Arising

There were no Matters Arising, which were not dealt with elsewhere on the agenda.

## 6 2017-18 Audit Committee Terms of Reference & Workplan (*Paper 2*) P

B Ferguson introduced Paper 2. The following points were noted:

- B Ferguson informed the Committee that work was currently underway on revising the Board's Standing Orders, including Board and Committee Terms of Reference. It was the intention that this would be brought to the December meeting of the Board for consideration and approval.
- B Ferguson confirmed that Marri Welsh would be joining the Audit Committee in November 2017.
- B Ferguson emphasised the independent nature of the Audit Committee within the overall Board and committee structure and the monitoring role it performs on behalf of the Board.
- A separate paper was circulated to the Committee setting out the Good Practice Principles for Audit Committees as set out within the Scottish Government Audit Committee Handbook.
- A copy of the Scottish Government Audit Committee Handbook would be included in the Board Members Induction and Governance Handbook maintained on Admincontrol.

B Graham asked if there should be representation at this Committee from BRIC. The Committee agreed this should be raised by the Chair for discussion at the forthcoming Board Meeting.

**The Committee noted and approved the Terms of Reference and Workplan for 2017-18.**

**The Committee also noted that the Board Standing Orders were currently being revised and may involve some revisions to the Terms of Reference during the forthcoming academic year.**

**The Committee recommended to the Board of Management that, whilst acknowledging the independent role of the Audit Committee, consideration be given to its cross representation with the other Board committees, in particular, the Business Resources and Infrastructure Committee, to enable it to be fully informed particularly in relation to those committees' views on their Risk Register extracts.**

**7 Internal Audit Report – Follow Up (Paper 3) P**

E Young (Scott-Moncrieff) took the Committee through the paper and confirmed that good progress has been made and it was expected the outstanding recommendation, most of which had not yet reached their due date, would be cleared by early next year.

**The Committee approved the content of Paper 3 and noted the view of the Internal Auditor.**

**8 Internal Audit Rolling Action Plan at September 2017 (Paper 4) P**  
(Being a Standing Report linked to Paper 3)

M Breen introduced the above paper and summarised its content.

**The Committee noted and approved the content of Paper 4**

**9 2017-18 Internal Audit Progress Report at September 2017 (Paper 5) P**

E Young introduced the above paper and took the Committee through it as written. The Committee noted that it was still early in the academic year and that progress was as expected at this stage

**The Committee noted and approved Paper 5.**

**10 Audit Progress Report at September 2017 (Paper 7) P**

R Walker (Mazars) summarised Paper 7 and confirmed that the audit work was on schedule and that the final fieldwork would begin on 23 October 2017, with a view to reporting to the Audit Committee on 7 December 2017

**The Committee noted Paper 7.**

**11 Date of Next Meeting – Tuesday 5 December 2017 in the Kilwinning Campus.**