

Minutes of the meeting of the Audit Committee held on Monday 1st July 2024 at 17:00

MEMBERS Neil McDonald, Chair
PRESENT: Alison Griffiths

ALSO IN ATTENDANCE: Jon Fearon, Finance Director
Lee Glover, Validera
David Hoose, Mazars
Catherine Walker, Executive PA (until 17:15)
Diane Booth (until 17:45)
Gavin Peake (until 17:30)
Eloise Hopkinson, Clerk to the Corporation

		ACTION by whom	DATE by when
1	<u>WELCOME, INTRODUCTIONS AND APOLOGIES FOR ABSENCE</u> Apologies were received from Theresa Hodgkinson and Andrew Cropley.		
2	<u>DECLARATIONS OF INTEREST</u> The chair reminded everyone present to declare any interests that they may have on agenda items to be discussed.		
3	<u>MINUTES OF THE MEETING HELD ON 30TH APRIL 2024</u> The minutes were reviewed and it was agreed that they were an accurate record of discussions. AGREED: to approve the minutes of the meeting held on 30 th April 2024. There were no matters arising.		
4	<u>ACTION PROGRESS REPORT</u> The committee members were happy to note the content of the update provided.		
5	<u>COMPOSITE COLLEGE RECOMMENDATIONS REPORT</u> The executive PA presented an update against the recommendations, informing the committee of the following:		

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- Five out of six internal audits completed have been completed have provided substantial assurance. The student records (AEB) audit provided adequate assurance.
- There are three medium and five low actions outstanding from the audits.
- Six actions have deadlines extending into autumn 2024 and beyond the date of the next meeting (September 2024).

The chair questioned how long the HR health check was with management for comment, and it was confirmed that comments were returned the day after the draft report was received.

The chair questioned whether the monthly system restores are up to date. The director: IT, estates and learning resources advised that the systems are restored all the time. He explained that the Derby Road and Chesterfield Road systems ‘speak’ to each other and are linked, and the system at Chesterfield Road is capable of restoring core systems. However, to do this, the link between the sites has to be broken, so this is not a simple process; therefore, this only tends to be tested for all systems when there is an actual disaster.

At the moment, the only manageable way to test restore is to bring back one core system every month.

Over time, the intention is to move more systems into the Cloud: this will mean that the disaster recovery system will also be in the Cloud so that it can be backed up at any time. The audit recommendation is to continue in the direction of travel. Eventually, all core systems except student records will move into the Cloud – the college is 60% there and has a plan in place.

One governor raised a query in relation the cybersecurity version control action not having a comment against it. The director: IT, estates and learning resources explained that the action was very straightforward and was completed immediately upon receipt of the report, but a comment had not been included.

AGREED: to note the content of the update provided.

6 COLLEGE WEBSITE – DISCUSSION OF GAPS AND RISKS

The director: IT, estates and learning resources attended to provide a verbal update in relation to the college’s website, following a specific request issued by the committee chair at the Corporation Board meeting in May 2024. Four areas of concern were particularly discussed.

- There is a statutory requirement for all public bodies’ websites to be accessible by October 2024. The college has purchased software which highlights all the areas that make the website

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inaccessible. The issue is that there is limited capacity in the web team, so the Executive team has agreed to employ someone with design skills to fix the issues. The director assured governors that this is doable and the college will meet the deadline.

- Two major issues are firstly that the website's code is around 14 years old and has been worked on by multiple authors over the years, and secondly that only one person currently working at the college can handle this code. This person, a systems architect, is the college's only remaining coding expert and so creates a single point of failure – he is very high-level with in-demand skills. The director explained that all programmers write code slightly differently and, no matter how well-documented this is, this leads to the possibility that any new code will interfere with the legacy code. It would be difficult and expensive to bring someone in at the same level of the existing systems architect, and the Executive team has discussed recruiting an apprentice.
- A further concern is that the website pulls out live data from Pro Solution. The best way to do this, if setting things up from scratch, would be to host the website somewhere else, only linking it to non-sensitive bits of information and breaking the links back into the college's core systems. At Christmas, the college infrastructure is shut down almost completely, but the website's links through to the student database must stay live as a significant percentage of applications are received during that period. Stringent measures are taken to keep the database safe, including an external firm watching constantly for unauthorised or suspicious activity, but this is a potential vulnerability.

The director indicated that there is a plan, but the approach is not simple. A new website could cost up to £500k, if done thoroughly. There are more cost-effective ways, but the end product would be less bespoke than the college's existing website. The director reiterated that the accessibility issue and the single point of failure in terms of staffing are in hand, but the main challenge is rewriting the code and moving the data into the Cloud.

In response to a question from the chair as to when there will be a firm plan, the finance director indicated this will not be in 2024/25 due to funding and financial risks around growth. The director: IT, estates and learning resources is minimising the risk and may be able to see whether part of the website can be updated if the team's capacity is increased. There are other options: for example, some consultants in the sector have produced lower-cost work for other colleges, so it is necessary to understand these approaches. The college is currently in the process of approaching contacts, and the team is also going to visit two or three other colleges that have recently replaced their websites to see how they

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did so. The finance director indicated that the link from the website to the student records system is a common issue for colleges. There are two elements to this: access to course data and managing the applicant as a customer.

The chair questioned what options there might be around collaboration with other colleges to create a shared space across multiple sites but with a shared cost. He also questioned whether the partnership agreement with Nottingham Trent University would enable the college to utilise graduates, providing them with an opportunity to enhance their coursework whilst enabling the college to access this staffing resource at a lower cost. The finance director explained that, rather than with a view to collaboration, the intention for the planned visits to other colleges is to look at which industry website providers they used and the approach taken. These less bespoke package deals carry a lower cost but can be very poor quality. If a provider can be identified via this exercise which can provide a website of suitable quality, the college will then need to consider whether to use a less bespoke website with separate customer relationship software or whether to continue with a bespoke system which uses the college's own code. The team would prefer some element of customisation, but it may be necessary to change at least some of the website to use a more standard template.

One governor recommended researching outside of the academic sector and offered that the team should speak to one of her colleagues from the East Midlands Chamber, as the organisation has just redeveloped its website. This may also provide additional answers and alternative methods, as well as giving a broader idea of cost.

The director: IT, estates and learning resources confirmed that the website risk is accurately reflected within the risk register.

The chair asked for an update to be provided to the committee in November. This gives staff time to speak to other colleges and potential partners to consider a more made-to-measure option with fewer bespoke elements. Current mitigation needs to be kept in place to protect against vulnerabilities. The chair indicated that, if the director: IT, estates and learning resources and/or the finance director feel that it is necessary to implement a task and finish group of governors to look at this matter, this should be communicated in September.

Dir: ITELR /
FD

Nov
2024

AGREED: to note the content of the update provided.

7 FRAUD, IRREGULARITY AND WHISTLEBLOWING

The vice principal: curriculum and quality attended to provide an update in relation to a malpractice incident relating to an A-Level English non-examination assessment (NEA), about which a report had been provided to the committee in advance.

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- The team identified that there had been malpractice committed in relation to the NEA. Statements were taken and the vice principal reported the issue to the awarding organisation, in line with policy.
- The issue has resulted in one staff member receiving a warning and another having to be retrained. This has taken place and the awarding organisation has now been informed, so there is no further action to be taken.
- Another two staff members who were also involved have been asked to ensure that they are up to date with latest regulations now and on an annual basis. There were no further actions for these two individuals.
- The quality team will now monitor this closely for the next academic year to ensure there is not a reoccurrence.
- The vice principal has also implemented an extra responsibility payment for someone to coordinate NEA practice to further ensure the college can avoid this happening again.
- The vice principal assured governors that this has never occurred within the 15 years which she has been employed by the college, and she is comfortable that the additional mitigation put in place will be effective in ensuring that this does not happen again.

In response to a question from one governor as to what caused the malpractice in the first place, the vice principal explained that a manager did not refer to the regulations before authorising a rework of the moderated assessment, which is not permitted. Upon discovering what had happened, the vice principal immediately stopped this activity and asked for the original grades to stand. No learner was disadvantaged as a result of this issue. In response to further questions from the committee, the vice principal confirmed that the regulations had not changed and the awarding organisation was not a new one. It was simply that the head of department made a decision without first checking whether this was permitted. There were no sanctions for the college or learners, just the warning issued to one member of staff, as described. Action plans have been put in place to evidence that the regulations have been re-read and staff have familiarised themselves with that document, and the new coordinator will manage and monitor this. The chair expressed concern as to why this has happened, why this year, and why in this specific topic. The vice principal further explained that the two teachers involved were newer staff members who were concerned about lower grades following moderation. Their manager took the decision to allow the rework of the assessment in response to these concerns.

A second suspected malpractice issue was also brought to the committee's attention, which related to the college's English for Speakers of Other Languages (ESOL) provision. However, this matter had arisen too late to enable a written report to be provided to the

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committee, so the update was verbal. Key points brought to governors' attention were as follows:

- The teacher accessed secure materials live on screen in class prior to a live assessment, showing her log-in details and password to students, which students then photographed. This has caused a potential breach of the live secure materials and has compromised the awarding body's systems, which has caused significant administrative issues for the awarding body.
- The matter was immediately reported to City & Guilds, and the vice principal has been instructed to complete an investigation within 15 days.
- The vice principal is also conducting a disciplinary investigation alongside this, in line with the college's procedures.
- Full details will be brought to the next committee meeting in September, by which time both investigations will be complete.

VP: C&Q

Sept
2024

The vice principal confirmed that the staff member involved is in a different department to those involved in the NEA malpractice incident previously reported.

In response to a question from the chair, the vice principal assured governors that neither of these incidents were due to staff feeling under pressure to improve students' grades. The ESOL course is a pass/fail course, and the vice principal is certain that the NEA incident was simply a mistake.

The finance director and clerk confirmed that there were no whistleblowing, fraud or irregularity disclosures to report.

AGREED: to note the content of the updates provided.

8 **COUNTER-FRAUD/ANTI-BRIBERY**

The finance director presented the strategy for review, although a full update is not due until September 2025.

- He indicated that the documents presented aim to bring together a number of items.
- The ESFA anti-fraud checklist remains unchanged since last year, but the documents now link with this.
- The fraud risk assessment looks at the key risks, rates them, and also reflects movement.

The finance director indicated that key fraud risks moving into 2024/25 are:

- overstated income – unchanged; low risk
- payroll fraud – unchanged; low risk
- subcontractor fraud – unchanged; low risk
- procurement of managed services – unchanged; medium risk due to the value of expenditure

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- cyberfraud and risk of payment fraud – both increased to high risk. Although these are separate risks, they are linked. The risk has increased for both because of recent issues seen within other organisations. In particular, banks have experienced instances in which hackers have embedded themselves into systems and gained access to email and Teams accounts. They then send very realistic communications, claiming to be from specific individuals, issuing instructions to take action. One company even experienced a call from a criminal using AI to make a call pretending to be a senior manager, and this was only thwarted because the manager in question was already in an online meeting with the individual who was receiving the call. In short, the risk is that the organisation may not even realise that an action is fraudulent until it is too late. The college is commencing training with the finance teams to raise awareness and ensure checks are in place even when instructions appear to have been sent directly by the finance director or principal.
- Procurement of estates maintenance and works – unchanged; medium risk.
- Points of note from the action plan included:
 - recognition of the increased risk of cyber and payment fraud, to include additional training for staff and increased vigilance
 - internal audit of payments to skills academy partners
 - mitigating the risk of fraud from Estates team transactions (e.g., where the college gets three prices, it tends to be assumed that these are valid – in future, the intention is to drill down into a sample each year to check these, going back to prime sources to ensure that the company did provide the quote in question and it wasn't fraudulently created on their letterhead).

One member of the committee raised a question in relation to the risk around the overstatement of income, observing that this has maintained a low risk level but the findings from the recent internal audit highlighted potential issues within student records. She queried whether leaders are confident that the measures put in place following that audit mean that it should remain low. The finance director indicated that the timing and balance of this audit was the issue: the audit found that the college may not be in a perfect position for the whole year, but the processes in place do find these potential overstatements by the end of the year. The college is improving the process of obtaining signatures but, ultimately, it is known that there is no impact as long as the college can prove that a learner is a real person and has been in learning. He is confident that the risk of overclaiming revenue is very low. The audit in question also received adequate assurance with minimal actions, and the chair provided assurance that the finance director and principal were challenged rigorously within the previous Audit Committee meeting.

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AGREED: to note the content of the updates provided.

9

RISK REPORT

The Risk Management Strategy was presented to the committee for its annual review. Other than minor grammatical corrections, no changes were proposed. The committee was invited to consider this document and either approve it as presented or request amendments, and governors were happy to approve the strategy as presented.

The clerk to the Corporation then presented the risk report, and key matters highlighted were:

- 1) The majority of risks had undergone a general update since the previous committee meeting. The exception applied only to green risks which were not due for an update until the end of the 2023/24 academic year. Nonetheless, some of these had been reviewed early.
- 2) The risk register for 2023/24 will be closed off by the Executive team at their final team meeting on 16th July 2024.
- 3) Risks which had seen a change in RAG-rating since the previous committee meeting were listed in detail:
 - a. F4 – Demographic upswing will result in pressures on space from September 2023. This risk was previously amber but is now green.
 - b. F6 – Staff roles have been increased due to an increase in 16-18 numbers. Without increased in-year income, this puts pressure on the bottom line. This risk was previously amber but is now green.
 - c. F7 – High level of bursary claims may mean that the college exceeds allocation. This risk was previously amber but is now green.
 - d. Sub2 – Academy Transformation Trust: below budget. This risk was previously amber but is now green. It will be removed from the risk register for 2024/25.
 - e. Sub3 – Chameleon: below budget. This risk was previously amber but is now green. It will be removed from the risk register for 2024/25.
 - f. Sub5 – Qualitrain: below budget. This risk was previously amber but is now green. It will be removed from the risk register for 2024/25.
 - g. W2 – Impact of short-term sickness absence on the ability to deliver quality curriculum. This risk was previously amber but is now green, as absence tends to be much lower over summer, and it has dropped consistently for the period January to April 2024.
- 4) No risks had moved from red to amber, and no risks had been given an increased risk score since the previous committee meeting.
- 5) The risk register for 2024/25 will be finalised by the Executive team at the first team meeting of the new academic year,

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currently scheduled for 20th August 2024. This will then be presented to the Audit Committee at the first committee meeting of the new academic year, currently scheduled for 24th September 2024. However, a very early draft of this document was presented to the committee for members to consider and discuss.

Governors were assured to see the number of risks which have moved to green in terms of the RAG-rating, and the chair indicated that the risk register is reflective of progress made through the academic year. He was assured by the fact that it is looked at by the Executive team members during their weekly meeting, and each tab is considered individually at the various subcommittee meetings. He indicated that it is also assuring to see that each risk is given thorough consideration before the RAG-ratings are changed.

The finance director particularly highlighted a budget risk for September 2024. He explained that the budget for 2024/25 includes the assumption that the college will receive some in-year growth due to the projected increase in student numbers. However, there is a risk that a new government may decide not to fund in-year growth. He explained that the main contingency in place is a verbal agreement with the bank that, if expenditure due to growth causes the college to breach its covenant, this will not be enforced. The finance director indicated that this is because the breach will be caused by business growth, rather than business failure. Following a question from the chair, the finance director indicated that it will be difficult to get this agreement in writing, but the risk is clearly indicated within the register and has a fairly high matrix score. This is a risk which will need to be managed, and it will be one of the largest risks going into 2024/25.

AGREED: to note the content of the update provided.

10 **EXCEPTIONS REPORT**

The finance director had no other items to report other than the malpractice issues reported previously by the vice principal.

AGREED: to note the content of the update provided.

11 **PROCUREMENT REPORT (ANNUAL)**

The finance director reported that single action tender activity had a lower value during 2023/24 than in 2022/23, and those engaged relate to very specialist education work. Only two suppliers had more than one waiver:

- Fridge Spares – this company was cheaper in comparison to others trade sites, and it also provided some free items and agreed to sponsor the heat pump and air conditioning area (in the form of a plaque being displayed). The chair asked for

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assurance that this arrangement would not automatically mean that this supplier would be favoured over others without a fair comparison having been carried out, and the finance director confirmed that the free items were only provided because the college was making a purchase anyway, not as a way to encourage the purchase to be made. He confirmed that prices were benchmarked against others and this firm is not a preferred provider.

- Electricom – this company was used for urgent electrical works, mainly at short notice and/or during holiday periods when it was not possible to get comparative prices. This relates to five jobs.

The finance director indicated that further work is being carried out to ensure that the service providers are changed periodically and that there is strong, fair competition against some of these firms to ensure the college is not overly reliant upon them. There has been some reliance in the past, but the finance director was pleased to inform the committee that two new firms have been providing quotes recently, and this has meant that Electricom has not automatically given the lowest quote.

There is a risk of fraud within these items, but the finance director feels that it is more an issue of time and convenience in terms of obtaining quotes, which the college needs to keep working on.

In relation to the appendix containing the waiver details, one governor raised a question around the commentary. In some cases, this is explicit, but this is not true of all – for example, one line simply states, ‘It is a requirement of the EPA’, and does not explain why only a single source was used). The finance director indicated that there are very few endpoint assessment organisations, making this a restricted market. This firm may well have been the only one available or the only one that could meet the required timescale. The requests are only detailed within this document when a brand-new endpoint assessment organisation is being used, so those with existing relationships will not be listed. Governors indicated that they were assured by this.

AGREED: to note the content of this update.

12 **INTERNAL AUDIT REPORTS/UPDATES**

The internal auditor presented the progress report, highlighting the following key matters from each of the audit reports:

Progress report

- Page 3 refers to some sector updates which have been published on Validera’s LinkedIn page and can also be found within appendix 1 of the report.
- The Annex G update was not as straightforward as originally thought: if the requirement was in the original contract, the requirement still applies. The finance director has raised a query

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as to why one of the audits is necessary as the cost of the audit is higher than the grant. The internal auditor explained that he has pushed back successfully against having some of the lower value grants audited, and he encouraged the finance director to try this again to see whether the outcome is different.

- In terms of progress, there is one query on the curriculum planning audit, and this can then be concluded. The capital projects audit is also nearing completion.
- Some audit questionnaires have been completed and good feedback received.

Governors agreed that good outcomes can be seen from the audits completed so far in-year, with substantial and adequate assurance and very little in the way of actions for follow-up. It was agreed that this is a testament to the hard work on the part of the college and audit teams.

Performance management

- Substantial assurance with no actions.
- Ten items were sampled and the auditor was able to certify that the information presented to the Corporation is robust and enabled effective decisions to be made.

HR health check

- Substantial assurance with one amber area for improvement.
- The area for improvement involved minor issues that were identified in relation to ensuring that interview notes and probationary reviews are in place and can be located to ensure that processes are accurately followed.

The chair noted that the team is on a journey and improvements can be seen, and the committee members agreed that this gives them assurance.

Business continuity

- Substantial assurance with one green area for improvement. This was around the plan not currently being subject to a test programme which includes rehearsals and simulations. The auditor acknowledged that this might not be easy, but it is the only way to gain comfort in relation to this matter.

Cybersecurity

- Substantial assurance. It was noted that the report contained a slight typographical error as to whether there were three green areas for improvement or two green and one amber. The individual who completed this audit was on leave at the time of the meeting, so the internal auditor was unable to verify the correct information. However, he indicated that this would be checked.

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- The lack of a comment against one action was addressed previously in the meeting. The auditor indicated that Validera does not insist on a comment where an action is straightforward; however, the chair indicated that this is a requirement of the college's own processes and was agreed some years ago.

Follow-up

- Substantial assurance was found in relation to the quality of reporting and completeness of actions throughout the year. The auditor took the most up to date tracker and verified a sample of the most recent recommendations, and this was all positive.

Two remaining audits will come to September's committee meeting, along with the plan for next year and the annual report. The chair has specifically requested that the 2024/25 audit plan be completed in-year, and this has been agreed.

Governors indicated that this update gave them assurance in relation to quality, that policies and procedures are followed accurately, and that performance is good.

AGREED: to note the content of the updates provided.

13

MAZARS 2023/24 PLANNING MEMORANDUM

The external auditor brought the committee's attention to a change of branding to 'Forvis Mazars', but he assured the college that the relationship and way of working will remain the same.

He reported a 'steady state' position. There has been a change of audit manager on the team, but the new manager is familiar with the college and has good relationships with staff and college leaders.

The audit scope shows little change, with no new auditing or accounting standards, and there are no items of concern.

There were a couple of issues of additional disclosure coming out of the accounts, but these were picked up directly with management.

The audit timetable has been agreed with management, and there were no new significant risks to report. However, the auditor asked the committee to be aware of page 17 of the document, which listed three additional areas of note. These were:

1. the Gene Haas donation
2. the potential property transaction with Ashfield District Council in respect of the Outram Street site
3. the capitalisation of expenditure items below the college's capitalisation threshold (grouped as projects).

He explained that management will need to work out the accounting for these items, and Forvis Mazars will need to audit this.

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The finance director explained that the college has never previously dealt with a donation the size of the Gene Haas one. This donation will create higher profit this year, but the donation is fortunately being paid in two phases. He advised that there is no way around this, and it will need to be recognised as income with expenditure in a future year.

Governors indicated that they were assured by this in-depth report.

AGREED:

- to note the content of the update and the finance director's comments relating to Gene Haas
- to approve the planning memorandum as presented.

14 **ADDITIONAL AUDIT WORK COMPLETED/PLANNED**

The finance director advised that one additional piece of work contracted to Mazars is the certificate for Taking Teaching Further. This may not need to take place in future, but this is yet to be confirmed. The work has started now; therefore, the finance director indicated that it would be worthwhile to see this through.

AGREED: to note the verbal update.

15 **POST-16 AUDIT CODE OF PRACTICE – 2024 KEY CHANGES**

The finance director presented the updated Post-16 Audit Code of Practice, page 6 of which highlighted changes made since the previous version. He indicated that none of these are of concern, but he asked governors to be aware of them.

One minor change about not needing an audit certificate for the Annex G was already referred to within the internal auditor's progress report, and this is now known to not be as straightforward as it initially seemed.

Prior to the accounts sign-off, the college will need to produce the usual response in relation to regulatory compliance. The first draft of this will be presented to the committee in September.

The finance director drew the committee's attention to the link provided within the report. This link leads to a GOV.UK report intended to raise awareness of common post-16 funding rules' compliance issues, so that with providers can ensure and/or improve their compliance. The college is live to these issues, as are the auditors, so these are monitored thoroughly.

AGREED: to note the updated Post-16 Audit Code of Practice.

16 **COMMITTEE ANNUAL REVIEW**

The clerk to the Corporation presented the annual review for 2023/24. The committee was invited to comment on attendance for the academic

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year and to agree whether any changes should be made to the committee's membership or meeting frequency. Proposed meeting dates for 2024/25 were presented for comment, as was the committee work plan.

Governors were also invited to comment on the draft Terms of Reference, which were presented for recommendation to the Corporation Board for approval. The only proposed update was for the annual report to include statements specifically referring to training and development for governors and the governance professional, subject to updated guidance issued by the Department for Education in 2024.

The committee members were further asked by the clerk to consider whether the committee as acted in line with the provisions set out within the Terms of Reference.

Governors were also asked to approve the appointment to the committee of Nick Butler from September 2024, and that committee membership would otherwise remain the same as in 2023/24. Governors were invited to discuss whether they feel any other changes may be necessary, and it was agreed that the addition of this new member would be sufficient.

One governor indicated that attendance is a matter of concern, but this will be mitigated by increasing the number of committee members. One committee member indicated that the strong charring enjoyed by the committee helps to ensure that the provisions within the Terms of Reference are met.

AGREED:

- to recommend the Audit Committee Terms of Reference for 2024/25, as presented, to the Corporation Board for approval
- to approve the addition of Nick Butler to the committee and for membership to otherwise continue into 2024/25, and to recommend that the board approve the same
- to approve the proposed work plan for 2024/25, as presented.

17 **AOB**

There were no items of additional business, but the chair indicated that the college is in a strong position and that it has been a good year which has seen positive developments. The committee and the finance director thanked the internal and external auditors for their work.

18 **DATE AND TIME OF THE NEXT MEETING**

This is proposed to take place at 17:00 on Tuesday 24th September 2024 via Microsoft Teams.

It was agreed that confidential items would be noted separately. The internal auditors left the meeting at 18:20.

Signed: _____  _____ Chair

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Meeting closed at 18:30.



Signed: _____  _____ Chair

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