

AUDIT & RISK ASSURANCE COMMITTEE

AGENDA

A meeting of the Audit & Risk Assurance Committee will be held at 15:00 hours on Wednesday 02 October 2024 via Microsoft Teams.

		Lead Speaker	Paper
1	WELCOME & APOLOGIES	Chair	
2	DECLARATIONS OF INTEREST	Chair	
3	MINUTES OF PREVIOUS MEETING <i>for approval</i>	Chair	A
4	MATTERS ARISING REPORT		
4.1	Matters Arising Update	Chair	B
4.2	Business Committees of the Board Update		
	• Planning & Resources Committee	A Williamson	Verbal
	• Learning, Teaching & Student Experience Committee	M Walker	Verbal
	• Corporate Development Committee	M Walker	Verbal
5	INTERNAL AUDIT REPORTS		
5.1	Internal Audit Follow-up Report	BDO	C
5.2	Internal Audit Report: Estates Management	BDO	D
5.3	Internal Audit Report: Learning & Development	BDO	E
5.4	Internal Audit Annual Report 2023/24	BDO	F
6	RISK ASSURANCE		
6.1	Three Lines of Defence Annual Review	A Williamson	G
6.2	Risk Management Report	A Williamson	H
6.3	Annual Report on Data Breach Incidents and Cyber Attacks Update	A Williamson	I
7	EXTERNAL AUDIT		
7.1	Compliance with the Code of Good Governance	M Walker	J
7.2	Internal Control Assurance Statements	A Cumberford	K
7.3	Draft (Unaudited) Annual Report and Financial Statements to July 2024	I Deed	L
7.4	External Auditor Briefing	Mazars	M
8	ANY OTHER COMPETENT BUSINESS		
8.1	Horizon Scanning Update	Mazars / BDO	Verbal

- 9 FOR INFORMATION
 - 9.1 [Audit & Risk Assurance Committee Terms of Reference](#)
 - 9.2 [Audit & Risk Assurance Committee Business Planner 2024/25](#)

- 10 FOR CIRCULATION
 - 10.1 [Audit Scotland: Scotland's Colleges 2024](#)
 - 10.2 [Internal Audit Annual Audit Plan 2024/25](#)

- 11 DATE OF NEXT MEETING: 20 November 2024

N.B: The minutes of the Audit & Risk Assurance Committee are reported directly to the Board of Management, with an accompany commentary from the Committee Chair.