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**SOAS, University of London**

**AUDIT COMMITTEE**

**Thursday 21<sup>st</sup> September at 10.00am (Room 115, SOAS)**

**MINUTES**

Members: Steve Tinton (Chair)  
Rosna Mortuza  
Andrew Popham  
Geoffrey Robertson

Apologies: Mr James Aston (BDO – External Auditors)  
Neil Thomas (KPMG – Internal Auditors)

In attendance: Baroness Valerie Amos (Director)  
Graeme Appleby (Director of Finance & Planning)  
Mr Lee Dobbing (KPMG – Internal Auditors)  
Dr Chris Ince (School Secretary)  
Dr Deborah Johnston (Pro-Director Learning and Teaching, Item AC 17/18 1 E)  
Ms Jenni Rhodes (Item AC 17/18 1 E)  
Marie Staunton (Chair, Board of Trustees)

**Terms of Reference and Procedures for the Conduct of Meetings AC 17/18 1 A**

The Committee **noted** its Terms of Reference. The Committee **agreed** some minor amendments that would be included in the Audit Committee Annual Report at the next meeting and then presented to the Board of Trustees for approval in November.

The Committee **noted** that there had been no changes in any conflicts of interest. The Chair was also the Chair of the Estates & IT Development Board and arrangements were in place for where there could be any potential conflict of interest.

**Minutes**

**AC 17/18 1 B**

The Committee **approved** the minutes of the meeting held on 18<sup>th</sup> May 2017.

## Action Points

AC 17/18 1 C

### (i) AC 16/17 3G – Prevent

The Committee **noted** that KPMG would report on this at the next meeting. The School still had some meetings where the appropriate procedures had not been followed and additional steps had been put in place to make the process more robust and require electronic submission of additional data.

### (ii) AC 16/17 4 B – Deep Dives

The Chair requested that members send any thoughts on areas for potential deep dives to him. These could be considered at the next meeting along with the internal audit plan and reference to the strategic priorities of the Board of Trustees.

There would be no deep dive at the next meeting due to the number of items on the agenda in relation to both external and internal audit.

### (iii) EB 16/17 4 C – Risk Register

The Secretary **reported** on plans to link the risk register more clearly to the School's strategy. There was a very dynamic environment internally and externally so the register needed to be reviewed regularly and have clear actions linked to the risk profile.

The Committee **noted** that all other actions due for completion had been completed or were on the agenda.

## Matters Arising

AC 17/18 1 D

### (i) Internal audit

The Committee **noted** that the Internal Audit Annual Report and Plan of Work for 2017/18 would be considered at the next meeting. The Committee would also receive the final internal audit report of the 2016/17 year, on data quality.

### (ii) Next meeting

The Committee **agreed** that the next meeting would start at 9am on 10<sup>th</sup> November. The meeting would still aim to finish within two hours but this allowed for additional time if required.

## Deep Dive: Annual Academic Quality Reporting

AC 17/18 1 E

The Pro-Director, Learning & Teaching and the Quality Assurance Manager **presented** a deep dive on the School's academic quality reporting arrangements. There were a range of regulatory reports and from last year the Board of Trustees had to report on quality assurance as part of its annual return to HEFCE.

The Committee **discussed** the student input in to the quality assurance process and the level of feedback that was provided on modules and programmes. The mode of teaching did vary by academic discipline but it was essential to ensure a clear vision of what was required

at an institutional level, especially as many students studied across more than one department. The Committee **considered** how to combine any quality assurance compliance requirements with proper engagement from the student body and the range of actions that were underway to improve this.

The Committee **noted** that four programmes had not completed their annual programme reviews for 2016/17. An update on this would be provided for the next meeting.

The Pro-Director, Learning & Teaching **reported** on the plans to change the departmental review process to include resources and finances and so provided an integrated review of a department's performance. These had to take place at least every five years but there would be triggers, both financial and academic, to bring these forward if required.

An important part of the overall process was ensuring academic standards and the role of external examiners and examination boards was a key component in this and was linked to sector standards. The School would have to reference EU standards in its next return to HEFCE and the QAA had undertaken a mapping exercise to confirm that the UK standards were compatible.

#### **Internal Audit Report: Scholarships**

**AC 17/18 1 F**

The Committee **received** the Internal Audit Report on Scholarships. The report gave significant assurance with only two low priority recommendations. The Committee **noted** that although the review gave a strong assurance on the process it was critical to consider the experiences students had of the process and if it worked for them. The School was looking more widely at scholarships already and ensuring there were minimum standards in place for both scholars and funders. The School already reported annually to each funder and included feedback from scholars.

#### **Internal Audit Report: IT Infrastructure**

**AC 17/18 1 G**

The Committee **noted** the Internal Audit Progress Report on IT Infrastructure, which gave partial assurance with improvements required. There were 15 recommendations in total, with two at a high priority.

The first related to the ongoing work on the IT governance framework and strategy to underpin the institutional strategy. The Registrar **reported** on the transition from a converged library and IT service and plans to recruit a Chief Information Officer. The re-constituted Estates & IT Development Board would play an important role in driving this strategic work.

The second of the high priority actions related to encryption on mobile devices and this was expected to be resolved by January 2018. The School would look to see if swifter progress could be made but the team had undergone several changes recently and was rebuilding.

The Committee **noted** that the General Data Protection Regulation was a possible candidate for consideration in the internal audit programme or as a deep dive, as was the School's approach to patching existing software. The Registrar would report back on a communications/management plan for if the School did have a significant data loss.

The Committee **noted** its continued concern with the slow progress in this area, which had been highlighted in previous audits. However, it was reassured that the appointment process for the new CIO post was in hand and this was an integral part of addressing these concerns.

**Report on compliance US Student Loans – SOAS Compliance Audit 2015-16**

**AC 17/18 1 H**

Audit Committee **noted** the report. Any changes in process or resource requirements would be dealt with as part of the professional services restructure.

**Plan for Audit Committee Annual Report**

**AC 17/18 1 I**

The Committee **noted** the plan for its Annual Report.

**HEFCE Memorandum of Assurance and Accounts Direction**

**AC 17/18 1 J**

The Committee **noted** the new MoA with HEFCE and the revised Accounts Direction. There were no major changes that the Committee needed to discuss.

<b>Minute</b>	<b>Action Detail</b>	<b>By</b>	<b>Person</b>
<b>6 October 2016</b>			
<b>AC 16/17 1 F</b>  <b>Internal Audit Report: Library Services</b>	The timescales for taking action would be 12 months from the submission of the response to the report and the recommendations timescales would be updated accordingly.	February 2018	KPMG/ Head of Library
<b>9 February 2017</b>			
<b>Prevent: Risk Analysis</b>  <b>AC 16/17 3 G</b>	Prevent duty: Run a review on whether there were controls in place and that they were working in each instance	November 2017	KPMG
<b>21 September 2017</b>			
<b>Deep Dives</b>  <b>AC 17/18 1 C</b>	Agree plan for the year with reference to the BoT strategic priorities and internal audit plan	November 2017	CI
<b>Deep Dive – QA arrangements</b>  <b>AC 17/18 1 E</b>	Update on four programmes yet to finalise annual programme reviews	November 2017	CI
<b>IT audit</b>  <b>AC 17/18 1 G</b>	Report on comms/management plan for any significant data loss	November 2017	PS