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SOAS, University of London

AUDIT COMMITTEE

Thursday 8ᵗʰ February 2018 at 10.00am (Room 115, SOAS)

MINUTES

Members:	Mr Andrew Popham (Chair)
	Mr Steve Tinton
	Ms Rosna Mortuza
	Mr Geoffrey Robertson
	Sir Richard Stagg (via Phone)
Apologies:	Mr James Aston (BDO – External Auditors)
	Ms Paula Sanderson
In attendance:	Baroness Valerie Amos (Director)
	Dr Ian Pickup (Deputy COO, Student and Academic Experience)
	Mr Graeme Appleby (Deputy COO, Resources & Planning)
	Dr Chris Ince (Director of Governance & Legal Services)
	Mr Neil Thomas (KPMG – Internal Auditors)
	Miss Sally Priddle (Governance and Risk Officer)

Item AC 17/18 3 G was discussed prior to other items on the agenda.

Deep dive: Student welfare and the student journey   AC 17/18 3 G

The Deputy COO (Student & Academic Experience) outlined that the student journey encompassed marketing; recruitment; widening participation; outcomes- both personal and professional; student advice and well-being; specialist and pastoral support and registry. The work focused on the students; assessing how they engaged with services, faculty staff and their progress through the student journey. However, it also focused on the wider elements including where students live, their commute, financial matters, visa requirements, work outside of studies and building a sense of belonging at SOAS.

The number of student services had increased over time, however, there had been criticism that the services were not sufficiently connected. The restructure had offered the chance to develop a seamless journey and experience for students. The structure aligns with the overall school strategy and links to outcomes and learning and teaching.

An extended consultation was been undertaken. The consultation had raised a number of issues but was meaningful and had resulted in a number of changes to the original proposal. The next steps would be to develop the detail of what each team required including systems

and processes. The focus would be on improving alignment and standardisation of departments to ensure consistent quality of support and responses to students.

The Committee discussed how support could be standardised when individual departments were responsible for harnessing and fostering students' experience and connecting with the widening experience and what was the 'dotted line' between the experiences that needed to be worked on. There needed to be improved clarity on where students received support from for particular issues, consistency of guidance from personal advisors and improvements in the opportunities to pick up challenges at an early stage.

There had been a positive societal change in the profile of mental health and this has impacted the sector. There had been an increased demand for student mental health support. Currently 872 students had a declared disability which was up 15% from last academic session and 25% of students had a mental health disability. This had resulted in increased demand for counselling services, which had not grown in line with the demand. There was a waiting list for services but the school was meeting its 18 days support timeframe, triage sessions were used to support where appropriate. The Committee considered whether the School was doing everything to prevent or mitigate the circumstances that drive students to counselling and had any underlying issues been identified. There was an increase in people declaring issues and talking about it which in part had resulted in the increase in request for services. The School was responding to the challenge through assessment panels, evaluating the support and care and focusing on how students cope with situations and their resilience. The support had gone beyond just an academic challenge to a complex student journey where students cannot cope; the School need to empower them to cope, offer resilience solution and ensure preparation for employment.

The Director outlined that there was a cultural dimension to this discussion. The School needed to understand and assess the cultural norms for students. These norms would impact on students' willingness to access support. The Committed noted it was important to align with those of the SU and as the Union was separate to the university environment as it would enable some students to feel able to discuss different issues. However, there was a need to further develop the working network between the School and the SU to support students. Despite a number of challenges the School did work with the SU and the SU's welfare support had a strong relationship with the School's team.

The Committee discussed how the School engaged with the NHS to ensure students received appropriate professional support and ensured that all international students understood how to access local services. There was a heightened expectation amongst students about the support they receive from the School. The School needed to focus on resilience and ensure that departments were working effectively to develop and support this in staff and students.

The Committee noted that the School did not have records on student suicide rates however, each incident was investigated, where appropriate. No suicide incidents had been linked to the School but had resulted from personal circumstances. The School's Registrar would be the formal link with the external authorities, however cases tend to be reported at a departmental level.

The Deputy COO (Student Academic and Experience) outlined the risks and links with the School's strategy, attracting and retaining students and ensuring they go on to do great things in the world. Success would be an improved discussion on student experience and a collective notion of what it is.

The internal audit on this area had not been scoped yet but the discussion had been useful background. The audit would cover the work of the School and the SU. It was agreed that the timing of the audit was key to ensure the right people were in post and the process aligned with other planned reviews.

Minutes   **AC 17/18 3 A**

The committee welcomed Richard Stagg to the Audit Committee.

The Committee **approved** the minutes of the meeting held on 10th November 2017 as a true record.

Action Points   **AC 17/18 3 B**

The Committee **agreed** that all actions were covered within the agenda.

Matters Arising/Matters to Report   **AC 17/18 3 C**

There were no matters arising to report.

Risk register and risk exemplar   **AC 17/18 3 D**

The governance team had reviewed the risk register to improve alignment with the School's strategy and ensure that the strategy drives the immediate and long term risk planning. It had also undertaken an analysis of the risks identified by Trustees and the influencing factors to ensure that they were covered and/or monitored through the strategy; this analysis will be returned to every two years to ensure that they continue to be mitigated and/or monitored. The SOAS Voice strand remained the least developed as a result of gaps in senior management. Committees would receive a snapshot report demonstrating the progress against milestones and any risks where sufficient progress is not being made.

The Committee discussed how the risk register could combine the long term and short term risks and whether the School's appetite for risk had been discussed and agreed. It noted that that there had not been a specific discussion around the School's risk appetite but the risk management policy outlined the School's overall approach. If requested the appetite would be discussed at Board of Trustees.

A driving factor for the revision was to improve user friendliness and ensure risk assessment was embedded throughout the School; this model enabled this by aligning it closely with the strategy.

The Committee **agreed** that qualitative feedback would also be collected to assess the effectiveness of the risk assessment. The Committee **agreed** that the appropriate strand and risk assessments would be tabled at the relevant committee to increase engagement with the risk register.

The Committee **agreed** an overview document was required to report to Board of Trustees.

Action: Share the exemplar risk register summary.
Action: Develop overview document to report to Board of Trustees.

The Committee **agreed** the revised risk register proposal.

Internal Audit Report: Immigration Controls   **AC 17/18 3 E**

The audit was undertaken by specialist solicitors and included a review of Tier 4, Tier 2 and Tier 5 policies, compliance and audit of files. The report outlined a series of recommendations focused on attendance monitoring. The recommendations had been shared with the Tier 4 compliance manager and adequate responses received.

The Committee agreed that the first read through of the report raised concerns about the potential for the School to lose its ability to sponsor visas, which would threaten the sustainability of the School. The reviews were undertaken from November to March so the School's review was early and the comparative data was not yet available. KPMG explained that the current system is compliant. The Committee agreed that an improved system would support the welfare and tracking of vulnerable students.

The Committee agreed concerns remained around implementing an attendance system that supported the School and students without a negative response. The Committee agreed that the Head of the Doctoral School would be asked to consider how an attendance system would be implemented to support PhD students.

Action: Ask the Head of the Doctoral School to consider how an attendance system would be implemented to support PhD students.

Action: Circulate the Internal Auditor invoice and time breakdown.

Internal Audit Progress Report and Recommendation tracker   **AC 17/18 3 F**

KPMG tabled a Prevent Report in the meeting which was discussed alongside this item.

The core financial systems report would be sent to the financial team week commencing 12th February 2018. A plan to undertake the Charities requirements review had been developed in the absence of the Registrar.

The Committee asked for the internal auditors to review the REF. NA explained that the review needed to be scoped to ensure the outcome would align with the Committee's expectations. The review would be in addition to the current programme.

Action: Scope the REF review and return a costed proposal to the Committee.

The Committee **agreed** that the critical IT system updates were being undertaken however the strategic recommendations would not be completed until the Chief Information Officer was recruited.

Prevent report
The School complied with the legislation however, it needed to demonstrate to HEFCE that its policies and procedure were being implemented.

The Committee noted that there were 3 levels of assurance: policies and procedure; management assurances and audit. If undertaken, the audit would be added to the existing programme.

The Committee discussed the School's response to HEFCE and the assurances outlined.

The Committee **agreed** to undertake the additional audit to ensure the assurances within the HEFCE response are delivered.

Action: Agree remit and timeframe for the Prevent audit.

The Director reported that professors and PhD students had provided oral evidence at the Joint Committee on Human Rights and discussed the Prevent Duty and what it meant for SOAS; this had received positive media coverage.

Higher Education Students Early Statistics Survey 2017-18 Audit Report AC 17/18 3 H

The report outlined the estimated student numbers for the academic session. HEFCE would compare the HESES statistics with the HESA post year end return data, a high number of discrepancies would result in an increased likelihood of an audit. The grant projections feed into the grant letter.

The information within the report was updated to reflect the previous actuals. The information would always be estimations because the number of student non-continuations had to be estimated.

Update on academic departments   **AC 17/18 3 I**

The Director reported that the academic structure was now in place, there were 11 new schools and a representative for each sits on Executive Board. Each school or department has a partner for finance and planning which had increased departmental engagement with finances and student number planning.

The planning team was supporting heads to analyse and utilise their data. The structure would be same as the structure of the strategy on a page and the monitoring processes would be the same.

Management information would be a deep dive topic for later in the year. The Committee agreed it would be beneficial to understand how management information was disseminated throughout departments and how staff engaged with it. The Committee agreed that it would be beneficial for a number of heads of department to attend a future Audit Committee to share best practice and understand the challenge of the committee.

Action: Arrange for heads of departments to attend Audit Committee as part of the deep dive.

Committee terms of reference   **AC 17/18 3 J**

The Committee agreed that the terms of reference should include reference to the Committee size being between 3 and 5 people and that meetings with the auditors were periodic.

Action: Ensure the Committee's feedback is built into the terms of reference prior to submission to the Board.
Action: Submit Audit Committee terms of reference for approval.

School policies   **AC 17/18 3 K**

A full list of School policies had been collated and prioritised. A clear schedule for updating policies and ensuring alignment of policies would be presented to the Committee at a future meeting.

Action: Present policy matrix to future Audit Committee.

US Student Loans – SOAS Compliance Audit 2015-16   **AC 17/18 3 L**

The Committee **noted** the US Student Loans – SOAS Compliance Audit 2015-16.