AUDIT AND RISK COMMITTEE
Thursday 23 July 2020

CONFIRMED MINUTES

Present:

David Willis (Chair)	Monica Chadha	Simona Fionda
Dr Alix Pryde	Melissa Tatton	Peter Thompson

In attendance:

Dr Nadine Lewycky	Jonathan Morgan	Louise Parr-Morley
Neil Thomas [internal audit]	Janice Trounson	Craig Wisdom [external audit]

Apologies

Professor Colin Bailey	Jessica Hargreaves [internal audit]	Dr Catherine Murray
Julian Reeve [external audit]		

Welcome

2019.062   The Chair welcomed everyone to the meeting and noted the apologies. The meeting was being held by video conference to ensure the continuation of good governance during the coronavirus pandemic.

Minutes and executive summary of the meeting held on 10 June 2020 [ARC2019/47]

2019.063   The Committee **confirmed** the confidential and non-confidential minutes of 10 June 2020 and **noted** the executive summary.

Matters arising [ARC2019/48]

2019.064   The Committee **noted** the matters arising. The following points were noted in the discussion:

Internal audit
[a] The Chief Governance Officer and University Secretary and KPMG had discussed a light touch review of the digital learning policies and procedures to identify areas for further work for reporting to the Committee in September.

[b] The Committee queried whether this satisfied the objective set out at the last meeting to implement lessons learned from this year's online teaching before the start of the next academic year.

[c] KPMG said that audit committees across the sector were seeking assurance in this area but there was also recognition of the burden placed

on academics. Recent work with IT Services would have provided the necessary assurance on the technological elements of online delivery.

[d] The Committee **agreed** that the review reflect on lessons learned, including student feedback, and implementation. A detailed scope would be agreed between KPMG and the Chief Governance Officer and University Secretary.

Internal audit reports

[e] Management responses to the business continuity and IT asset management audit reports were being finalised. These would be circulated to the Committee when ready.

Actions: [d] Chief Governance Officer; KPMG
[e] Committee Secretary

Re-opening of campus services [Oral report]

2019.065 The Committee **noted** the update on the process and approach being taken to re-open campus services. The Chief Governance Officer and University Secretary said that:

[a] The re-opening of the research labs had been successful and feedback from staff and the unions had been positive. The re-opening of some study and teaching spaces was in progress. Additional services re-opened included the nursery and some QMSU spaces.

[b] The re-opening was being overseen by the Return to Campus Group chaired by the Vice-Principal (Humanities and Social Sciences). It reported to the return to campus steering group, which had representation from the Health and Safety Directorate as well as other senior leaders. Operational matters were delegated to the Faculty Executives and the Professional Services Leadership Team.

[c] Staff were being kept informed of the progress of return to campus via the intranet and emails from the President and Principal. Local health and safety risk assessments were approved, monitored and shared through the existing risk management system. The institutional risk assessment had previously been shared with Council and was being updated to reflect more recent government guidance.

[d] The campus trade unions had reported some instances in which managers had not involved local Health and Safety representatives early enough in plans to re-open specific areas and services on campus. Guidance had been improved and time scales for re-opening services would be shared with the trade unions in advance.

[e] 1m+ social distancing would be introduced in generic teaching spaces from September with appropriate mitigations in place. Ventilation systems were being checked against supplier specifications and air recycling was being turned off. Face coverings would be required in certain settings and there would be a 2m distance between the students and the lecturer in classrooms. Gaps between classes would allow for cleaning and staggered class times would prevent crowding in circulation spaces. Hygiene stations

were being installed. Partitions between students had been considered but would not be introduced as they would have a negative impact on the student experience and the above control measures were considered sufficient.

[f] A Covid code setting out expectations on staff and students to take responsibility for their own health had been developed. Students would receive the code, along with face masks and hand sanitiser, at the beginning of the year.

The following points were noted in the discussion:

[g] We were engaging with Tower Hamlets on escalation measures and local lockdown procedures. In the event of lockdown measures being escalated, we would return to online teaching and scale back all campus activity. This would not impact on module delivery as the core content would be online.

[h] Plans had been in place since the beginning of lockdown to deal with an outbreak on campus. Student residences had been put aside to isolate cases and specialist cleaning was available on retainer. We had the ability to track students through the timetabling, buildings access and IT authentication systems in the event of an outbreak on campus.

[i] The risk assessments for the university and research spaces had been shared with staff. Risk assessments on teaching, study and social spaces would be brought to the attention of students in due course.

[j] The Committee raised the legal implications of requiring staff to return to campus. Our phased approach meant that, so far, only those who needed to be on campus had returned. Any instances would be considered on an individual basis.

[k] In line with other universities, we had considered comprehensive testing but determined that it was not possible to administer it robustly, thereby making the management of behaviours through the Covid code important. We would need to foster a culture of openness and continuous improvement while remaining agile.

[l] The Committee asked for future reports on the return to campus be written to ensure the appropriate audit trail.

Actions: [l] Chief Governance Officer and University Secretary

External audit [Oral report]

2019.066   The Committee **noted** the oral report on external audit from Deloitte. The following points were noted in the discussion:

[a] The Committee welcomed Craig Wisdom as the new audit partner from Deloitte to his first meeting. He said that the coronavirus pandemic and public health response would have an impact on accounting and practical aspects of this year's audit. Planning with Finance was underway and the

audit would start in September. As it would be conducted remotely, proactive management was needed to keep to the timeframe.

[b] Key areas this year would be the control environment and income recognition, particularly in relation to third stream and research income. Other key issues were all areas of judgment impairment, financial sustainability and going concern.

[c] The Committee **agreed** to an additional meeting in October to consider these issues.

Action: [c] Committee Secretary

Reporting value externally [ARC2019/50]

2019.067   The Committee **considered** the proposals for reporting value externally.

The Chief Governance Officer and University Secretary said that:

[a] Work with Advance HE on articulating value was ongoing and had fed into the template for the front of the accounts. This would allow us to present a more focused narrative on the relationship between the strategy's proposition on value and the expectations of the various stakeholder groups. The narrative would be supported by case studies for the different stakeholder groups. Unlike in previous years, all strategic risks would be included. There was the option of approaching an external consultancy to provide support for the narrative and infographics.

The following points were noted in the discussion:

[b] The Committee discussed the key elements of the narrative. The narrative should clearly link value in the strategy to the key performance measures and accountability for public funding. As our key stakeholder, students and the local community should appear at the front of the narrative. The narrative should bring out what is distinctive about Queen Mary including our co-creation with students. Case studies should be used to highlight the value we bring to the local community through initiatives such as the Legal Advice Centre and free dental care in Whitechapel.

[c] Further work would be done on our narratives on civic responsibility and sustainability. Although we had strong roots in east London, this was not the same as civic universities outside of London. The narrative would convey our place as a national and international university.

[d] Stakeholders would be engaged throughout the process to ensure that the narrative was evidence-based and accurately reflected their expectations.

[e] Drafts in progress would be shared with the Committee.

Action: [e] Chief Governance Officer and University Secretary

IT resilience and security [ARC2019/51]

2019.068   *Minute 2019.068 is confidential.*

OfS Conditions of registration [ARC2019/52]

2019.069   The Committee **noted** the further changes to regulatory requirements during the coronavirus pandemic. The Chief Governance Officer and University Secretary said that:

[a] The Office for Students (OfS) was developing its approach to consumer protection. They had recently published a new temporary requirement for providers to notify the OfS if a provider withdrew an offer without providing a suitable alternative. A temporary requirement was also introduced that prohibited the use of unconditional offers where the applicant is required to make the provider their first choice. Queen Mary had been running the Outstanding Potential Award scheme in a limited number of disciplines and this was in line with the current OfS requirements.

[b] We would shortly be publishing detailed information for applicants about the changes to the academic and campus experience. By coming to study applicants would be indicating their acceptance.

Whistle blowing cases since the last meeting [Oral report]

2019.070   *Minute 2019.070 is confidential.*

Fraud/financial irregularities occurring since the last meeting [Oral report]

2019.071   *Minute 2019.071 is confidential.*

*Draft agenda for the next meeting [ARC2019/39]

2019.072   The Committee **noted** the agenda for the meeting on Wednesday 02 September 2020.

Any other business

Internal audit

2019.073   [a] A new internal audit lead manager, Charles Medley, would be replacing Jessica Hargreaves from 01 October. Jessica would be moving to KPMG's external audit department. The Committee thanked Jessica for her excellent work and wished her luck in her future career.

External audit tender

2019.074   *Minute 2019.074 is confidential.*

Co-opted member

2019.075   *Minute 2019.075 is confidential.*

Dates of meetings in 2019–20:

> Wednesday 02 September 2020 at 1000 hours via Zoom.