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MINUTES OF A MEETING OF THE AUDIT AND RISK COMMITTEE HELD ON MONDAY 11 OCTOBER 2021

Present

Dolly Agoro	Governor
Antony Ball	Governor
Greg Clarke	Governor
Paul Pascoe	Co-opted Member
Lee Tillman	Governor
Iwi Ugiagbe-Green	Governor
Lee Walker	Governor (Chair)

The quorum for the meeting was three Members.

In attendance

Barrie Shipley	Director of Finance
Jane Taylor-Holmes	Interim Director of Governance / Clerk to the Corporation
Lisa Smith	RSM
Robert Knowles	RSM
Deborah Watson	Grant Thornton

The meeting was held on MS Teams and commenced 5.00 pm.

Item	Minute	Action
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1 Apologies

No apologies for absence were received. All members were present.

2 Declarations of Interest

Members should declare any personal or financial obligation, allegiance or loyalty which would in any way affect decisions in relation to the subjects under discussion.

3 Minutes and Confidential Minutes of a meeting of the Audit & Risk Committee held on 9 June 2021 and any matters arising

The minutes were agreed as a true and correct record and signed by the Chair.

Mr B Shipley, Director of Finance confirmed that the Policy for Regular Re-tendering of the external auditors was due to go to Finance and Resources Committee for approval on Wednesday 13 October as part of the updated Financial Regulations.

It was agreed that the list of areas which could be audited by Internal Audit, along with reasons why some areas were not included in the audit plan, would be added to the next Audit Committee agenda for discussion. **RSM**
DoG

An update on Policies was on the agenda for consideration.

Item	Minute	Action
	<p>It was noted that the QIP had been distributed before the meeting held in September, it was agreed that Mrs Taylor-Holmes would check if there had been any additional comments received.</p>	I/DoG
	<p>The confidential minutes of the meeting held on 9 June 2021 were approved as a true and accurate record.</p>	
4	Review of Committee 2020/21	
	<p>Committee members considered the report provided. It was noted that all meetings held in the period were quorate.</p>	
	<p>Committee members confirmed that the Terms of Reference had been updated as a result of the changes to the Post-16 Audit Code of Practice.</p>	
	<p>Mr B Shipley, Director of Finance referred to item 13 on the agenda and explained that the draft Annual Report provided a summary of the work undertaken against the Terms of Reference. The Annual Report provides confirmation that the work undertaken by the Committee meets the remit of the Terms of Reference and items on the workplan had been successfully reviewed.</p>	
	<p>Committee members agreed that subject to review at item 13, they were comfortable with the way the Committee had operated and discharged responsibilities.</p>	
	<p>It was noted that the membership of the Committee – should refer to Audit Committee and not the Search and Governance Committee, it was agreed that this would be amended.</p>	
	<p>Committee members commented on the success of the introduction of a follow up meeting, post Committee meetings, to ensure that feedback from the Committee is reported to the Board.</p>	
	<p>It was agreed that due to the recent changes in membership, consideration would be further given to whether there were any training requirements for new members and the future constitution of the Committee.</p>	DoG
5	Feedback on AoC Seminar on Audit Code of Practice	
	<p>Mr Shipley explained that he had attended the session on 16 September along with a number of Audit Committee members. This had been mainly aimed at new Governors and included the sharing of good practice. It was noted that a substantive paper on the Audit Code of Practice had been received at the last Committee meeting.</p>	
	<p>Mr P Pascoe, Governor explained that the session was reassuring as all items were being considered by the Audit Committee. There was a general discussion and feedback to the AoC around the increasing requirements on Governors in terms of assurance and the challenges faced in the sector to attract and retain Governors. There was also a discussion around payment of Governors.</p>	
	<p>The session emphasised the role and importance of the Committee, as the only required Committee.</p>	
	<p>Ms L Smith, RSM also confirmed that the Committee and the revised Terms of Reference met the requirements of the Audit Code of Practice.</p>	
6	Internal Audit Reports	

Item	Minute	Action
	<p>Ms Smith explained that there would be changes to how Internal Audit Reports are presented to the Committee. The progress report will be provided and summarise the key messages with the full internal audit reports provided as appendices. All substantive reports were taken as read.</p>	
	<p>Business Continuity and Disaster Recovery</p>	
	<p>Ms Smith confirmed that substantial assurance had been provided.</p>	
	<p>Ms Smith shared the key issues and explained that a significant amount of work had been undertaken, mainly relating to the impact of COVID and the way that businesses could respond and continue to operate. Ms Smith confirmed that the Group Incident Response and Continuity Plan had been reviewed and this was in line with the rest of the sector.</p>	
	<p>A scenario based, desktop training exercise had been undertaken and further actions had been identified to further improve frameworks, which was positive.</p>	
	<p>One Medium priority finding had been identified in relation to the identification and prioritisation of IT business critical systems, an appropriate action had been agreed with the management team.</p>	
	<p>Ms Smith referred Committee members to page 26 of the report and the lessons learnt from the sessions held in July. It was noted that all actions had not yet been completed, particularly in the digital area and some were past the agreed target dates. Mr Shipley explained that the Business Continuity Group met last week and there had been limited progress over the Summer. There was a clear focus on steps needed to demonstrate how the College can enhance and improve. The Committee requested that SLT members responsible for actions should report back at the next Committee if actions had not been completed.</p>	DoF
	<p>Mr Shipley explained that the College was investing in software to support the management of action plans, which should improve tracking and reporting of progress against actions. An update would be provided at the next meeting.</p>	DoF
	<p>Continuous Assurance Visit 3</p>	
	<p>Ms Smith confirmed that the visit had reviewed the ten agreed key controls. Some areas of non-compliance had been identified, some which had been identified previously, but in some cases, non-compliance was due to a timing issue. The report was provided on the basis of comply or fail at the time of review.</p>	
	<p>In relation to the medium priority finding, Mr Shipley explained that there were amendments to the tracker spreadsheet to ensure that this clearly identified action taken regarding following up debt. All further findings were low priority.</p>	
	<p>Committee members asked whether actions due to be implemented by end of August had been completed. Mr Shipley explained that some actions were in in relation to the lack of Debt Management Policy, this was now in place. Further actions related to a system issue and ProSolution and how progress is regularly updated. Work was ongoing with ProSolution to develop a solution to how progress notes can be exported. It was noted that automated systems had been updated to ensure that regular reminders were being sent out. The Committee requested that SLT members responsible for actions should report back at the next Committee if actions had not been completed.</p>	DoF

Item**Minute****Action**

It was further noted that the actions were also on the audit recommendations tracker as outstanding.

Apprenticeship Funding Compliance

Ms Smith explained that the review had been undertaken in the same way as how ESFA compliance is reviewed and therefore there was no formal assurance. A sample size of 30 against nearly 3000 learners had been used. Ms Smith explained that some of the issues were historic and processes and procedures had already been updated. For example, in relation to ensuring learners weren't enrolled onto any other funded courses, documentation had been updated.

There was some work identified in the report to improve processes. Key ones included the apprenticeship agreement. The ESFA would not consider a learner to be eligible until a valid apprenticeship agreement was in place. In one case, a learner who had changed employer had key documentation issued but the 'old' agreement was missing.

The challenges of signing an apprenticeship agreement late were noted. This could result in a temporary overclaim or an impact on the end date of the apprenticeship. The worst-case scenario being that the agreement is signed too late for the minimum 12 months to be claimed for the apprentice.

There were also some issues identified with the employer negotiated cost. The rules had changed from January 2021 and there required a detailed appropriate breakdown of the negotiated cost.

Ms Smith commented on the gap identified in relation to the learner prior knowledge, skills and behaviours initial assessment being undertaken and the impact on the fee. It was noted that whilst on the balance of probabilities with 16-18 learners it would be likely that there would be a clear lack of knowledge, skills and behaviours, with adult apprentices, there may have been prior learning and knowledge which may impact on the fee and the amount of learning required.

Difficulties were also identified with the use of Cognasist, as a way to identify the additional needs. It was noted that it was likely that this would not satisfy the ESFA requirements.

Committee members asked about the size of the sample size. It was confirmed that the ESFA would take a similar sample size.

Committee members commented that apprenticeships form a large part of College income, and it was noted that the apprenticeship team work well to ensure the needs of the apprentice are met. Committee members asked what other things could be done to meet requirements.

Ms Smith referred to follow up work which could be undertaken. The College could internally also run their own sample of learners to check the learner record and apprenticeship agreements. A small number of changes had also been proposed regarding the paperwork.

Committee members asked about retrospective correction. It was noted that the apprenticeship agreement could not be created retrospectively, however, this may be allowable regarding the competence behaviour review.

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	<p>It was noted that on ESFA review, the approach taken was not to extrapolate issues identified in the sample but to ringfence issues in relation to sub-population which would then be further checked.</p>	
	<p>Committee members asked about any commonality in the sample. Ms Smith confirmed that a sampler tool was built into the toolkit and all learners had an equal chance of being picked, the sample was random.</p>	
	<p>Mr Shipley updated the Committee on action being taken by SLT. It was noted that there was an action plan in relation to enrolment, action was being taken to review what could be amended retrospectively. Work was ongoing to improve processes in relation to gaps and consideration is being given to how assurance can be provided in year to the SLT. Consideration is also being given to any additional resource needs within the team, such as training, or a governance and assurance role around the wider testing. RSM internal audit continuous assurance audits will include sample testing of apprenticeship controls.</p>	
	<p>It was agreed that an update would be provided to the next Audit Committee meeting. Members of the SLT with responsibility for implementing actions would be invited to attend the meeting to provide assurance on progress against the actions identified. The outcome of internal testing would also be brought to the next meeting, to ensure that the controls are established.</p>	DoG
	<p>Ms D Watson, Grant Thornton confirmed that detailed testing would be undertaken in this area. It was hoped that this would provide assurance around the sample testing. This would be undertaken as part of the fieldwork and would specifically look at the apprenticeship agreement.</p>	
	<p>Higher Education Framework</p>	
	<p>Ms Smith confirmed that this report was following an OfS visit in November 2020 to ensure that actions agreed as part of the visit were being monitored. It was concluded that the IPAS oversight group was operating effectively. There were three low priority actions identified around the working of the oversight group.</p>	
	<p>In relation to progress against action taken; 21 actions were recorded as being completed. RSM had undertaken a sample review to ensure that actions completed, eight based on the testing errors had been fully mitigated as a result of the actions being completed. There were two areas where the action identified had not been implemented, six areas where the action identified had not been completed but further improvements identified and one further area for improvement had been identified.</p>	
	<p>Ms Smith confirmed that reasonable assurance had been provided. Progress against actions had been identified and management were working towards completion.</p>	
	<p>Mr Shipley confirmed that those actions that were outstanding were outstanding because the final ILR was not due to be submitted until the end of October.</p>	
	<p>Follow-up</p>	
	<p>Ms Smith explained that this was the final report from 2020/21 and had considered 17 management actions across three reviews. Based on the testing undertaken, the Group had made reasonable progress, 11 of the actions had been implemented, five were ongoing with one not yet implemented. All actions were either medium or low priority and revised implementation dates had been agreed.</p>	

Item	Minute	Action
7	Internal Audit Draft Annual Report 2020/21	
	<p>Ms Smith referred Committee members to the opinion on page 127 and confirmed that the Head of Internal Audit had concluded that; the organisation has an adequate and effective framework for risk management, governance and internal control. The work had, however, identified some further enhancements to the framework of risk management, governance and internal control to ensure that it remains adequate and effective.</p> <p>It was noted that the opinion had been formed through the attendance at Audit Committee meetings, the internal report outcomes and reflects the findings of the continuous assurance work.</p> <p>Committee members considered the Annual Governance Statement and the inclusion of the topics identified at page 130. It was noted that in the previous Annual Governance Statement, areas for improvement had been identified following the cyber incident.</p> <p>In relation to conflicts of interests, Ms Smith confirmed that no additional work had been undertaken during 2020/21.</p> <p>Ms Smith also confirmed that quality assurance was underway, and results would be presented to the Committee at a future meeting. This was a five yearly review.</p> <p>It was noted that there had been significant work undertaken in the last few years to improve and develop an effective control environment.</p> <p>Committee members agreed that the inclusion of topics within the Annual Governance Statement would be considered as this demonstrated a degree of transparency and accountability. It was agreed that the draft would be considered at the next meeting.</p>	DoF
8	Internal Audit Progress Report	
	<p>Mr R Knowles, RSM explained that work had commenced against the Internal Audit Plan 2021/22. Mr Knowles confirmed that he had met with Mr Shipley to schedule the work throughout the year, agree dates for the scope to be finalised and fieldwork dates.</p> <p>The key controls to be reviewed had also being considered and would include some apprenticeship funding controls; one in relation to apprenticeship agreements and one in relation to off the job requirements to ensure compliance.</p> <p>The first visit was scheduled on 22 November and Mr Knowles confirmed that the plan was progressing in line with expectations.</p> <p>Committee members asked about the approach being taken to conducting fieldwork. Mr Knowles confirmed that a blended approach would be taken and all reviews were being considered as to whether work would be conducted on site, remotely or whether a hybrid approach could be taken, this was dependent on the review area and client expectation.</p>	
9	Audit Approach Update and Fees for 2020-21	
	<p>Ms D Watson, Grant Thornton provided an update on progress.</p>	

Item	Minute	Action
	<p>Ms Watson confirmed that the work was continuing to develop the approach to testing to replace the reliance on the ESFA year-end funding statement as assurance over the funds earned by the Group.</p>	
	<p>A sample would be selected over funding streams with 90-130 weighted towards risky funding streams e.g. AEB and apprenticeships. Ms Watson explained that this would be a substantial piece of work.</p>	
	<p>Further details would be sent to Mr Shipley and a follow up conversation about the timing of the work and whether the work will be conducted on site or remotely would take place. Further information would be provided to the next meeting. It was noted that the fee was yet to be confirmed but was dependent on the size of the sample.</p>	
	<p>Committee members commented that the final audit was due to be presented to the next meeting, Ms Watson commented that if it was likely that work would not be completed by the deadline, the Group would be informed in advance. There continued a general conversation around the likelihood of an extension in the deadline for submission due to the additional work. Grant Thornton would provide an update to the Committee in advance of the next meeting of any amendments to the submission date.</p>	<p>Grant Thornton</p>
<p>10</p>	<p>Audit Recommendations and Actions (Composite Report)</p>	
	<p>Mr Shipley presented the audit recommendations tracker; it was noted that the position was broadly comparable to the same period two years ago however it had deteriorated in the intervening period. Just over 43% had not been completed and had missed the agreed target date. Of those outstanding, two were high priority, one linked to the apprenticeship funding review and off the job training, the second in relation to debt collection which had been discussed previously. It was noted that the high priority finding relating to the apprenticeship funding review had missed both the original and revised target dates for implementation.</p>	
	<p>Mr Shipley referred to software to report progress and consideration would be given to how the audit recommendations tracker can be reported to provide consistency and include progress notes to future Committee meetings. It was noted that as a general rule, Committee members would not expect a new report to be produced for the Committee, it was more efficient to use existing reports.</p>	
	<p>Committee members commented that they would like to see improvement in the levels of implementation of actions within the agreed target dates. Whilst appreciating there had been some staff turnover, it was important, now revised implementation dates had been agreed, that completion dates were met. It was agreed that improvement would be tracked in the next report. In areas where there was little or no improvement, members of the SLT with responsibility for the implementation of actions would be invited to attend the Audit Committee to provide an update. It was also agreed that it would be reported where actions had been superseded.</p>	<p>DoF</p>
<p>11</p>	<p>Risk Register 2021/22</p>	
	<p>Mr Shipley presented the risk register. It was noted that this had been reviewed by the SLT. Due to changes in the SLT, some actions had been delayed due to those new in post needing time to assess and review the position. A revised implementation date had been included to track progress. It was further noted that some items had been brought forward in terms of reviewing actions.</p>	
	<p>Mr Shipley commented that the two main risks had not changed. In relation to 19+ funding and clawback, the draft out-turn position would provide for a clawback in the</p>	

Item	Minute	Action
	<p>region of £1.6m. A business case would be submitted providing mitigating circumstances linked to the high cases of COVID in Doncaster and this, if successful would reduce clawback to £500,000.</p> <p>The higher education recruitment forecast was around 50-60 leaners down, which equated to a financial impact of around £500,000. Enrolment was continuing and a number of late applications were being received.</p> <p>Mr Shipley explained that the risk of COVID had now been reduced now restrictions had been eased around isolation and bubbles. Mr Shipley confirmed that as of 11 October, 40 staff and students had tested positive, the majority of which were students. There was no one particular area, however, three staff in Animal Management had been affected. The risk was being managed effectively and was therefore reduced.</p> <p>Committee members discussed the need for the whole Board to review the strategic risks and specifically to confirm that they were comfortable with risks that were reported as outside of the agreed target and/or with the actions that management were taking to bring the level of risk to within target. It was agreed that this would be discussed with the Chair and SLT.</p>	
12	Draft Regulatory Self-Assessment Questionnaire 2020/21	DoG
	<p>Mr Shipley provided the draft Self-Assessment Questionnaire. It was noted that this would form part of the submission to the ESFA and final approval would be sought in December.</p> <p>Additional questions had been included on COVID and additional funding and responses and evidence had been provided.</p> <p>It was noted that this was also subject to review by External Audit.</p>	
13	Draft Audit Committee Annual Report 2020/21	
	<p>Mr Shipley referred to the assurance framework table and type of assurance provided.</p> <p>It was noted that the Audit Committee Terms of Reference had been updated throughout the year to reflect the changes from the Audit Code of Practice. The sections in yellow, were subject to amendments following the final opinion from the External Auditors.</p> <p>It was suggested that the apprenticeship funding report and topics for inclusion within the Annual Governance Statement should be made within this report at section 5.3. It was noted that this would be identified in the internal control report, part of the statement will include where there has been a weakness in control identified.</p>	
14	Annual Report on Fraud, Irregularities and Whistleblowing 2020/21	
	<p>Mr Shipley presented the Annual Report. The report confirmed that there had been no actual or suspected incidents.</p> <p>Committee members received the report.</p> <p>Committee members commented on the fact that there had been no incidents of whistleblowing. It was noted that staff awareness on this issue had been raised throughout the year. RSM explained that this was representative of the sector.</p>	

Item	Minute	Action
15	<p>PDSAT Annual Report</p> <p>Mr Shipley presented the Annual Report, explaining that this was a compilation of the termly reports which had been received throughout the year. Mr Shipley confirmed that the PDSAT is a software application which allows providers and audit firms to interrogate learner record data submitted to the ESFA.</p> <p>95 reports in total were included and roughly 60 were listing reports. Of those, three were RAG rated as red. The red rated reports were contained within the report. It was noted that the issues were in relation to apprenticeships which could be triangulated with the internal audit report.</p> <p>It was noted that the date was used by the MIS team to improve data prior to submission at the end of the year.</p> <p>Committee members received the report.</p>	
16	<p>Policy Management Update</p> <p>Mr Shipley confirmed that there had been a full review of all Policies against list of Policies that Eversheds states the sector should have in place.</p> <p>Of those Policies on the list, 27 were due for review or not in place, four deemed essential and 14 strongly recommended.</p> <p>It was noted that the schedule included additional comments around progress including if the Policy was in draft or for consultation. Also included was a target implementation date. It was suggested that this item remained in the agenda until all Policies were implemented.</p> <p>It was noted that the majority of policies were subject to review. It was a significant piece of work to review all Policies, Mr Shipley explained that the many of the policies should be completed by the end of the year.</p> <p>Committee members noted that there were a number of policies for review which were part of a larger piece of work to review terms and conditions for staff. There had been a first meeting with the Unions held earlier this week who felt that the July 2022 timescale was quite ambitious.</p> <p>Committee members asked whether policies were currently in place. Mr Shipley confirmed that there were policies in place however the work to be undertaken was around the harmonisation of policies post-merger. It was agreed that the schedule would be updated to reference where policies were in place.</p>	DoF
17	<p>Support Areas Annual Reports</p> <ul style="list-style-type: none"> <li data-bbox="272 1765 496 1803">• Procurement <p>Mr Shipley presented the Procurement Annual Report. This was a compilation of the termly reports which had been received throughout the year. A significant amount of activity had focused on capital projects.</p> <p>The report detailed current activity, planned activity and action plan for procurement activity.</p> <p>The report also detailed additional expense regarding COVID.</p>	DoF

Item	Minute	Action
	Information was provided in relation to how procuring local suppliers was linked to sustainability.	
	<p>It was agreed that consideration would be given to how data could be presented differently in terms the breakdown of % regional spend and neighbouring spend. Mr Shipley commented that in terms of the rest of the UK, it was likely that this spend was mainly construction based and due to the use to national firms.</p> <ul style="list-style-type: none"> • Health and Safety 	DoF
	Mr Shipley presented the Health and Safety Annual Report. In relation to section 5, and the reference to training and development, it was agreed that information on how the last % column was calculated would be provided to the next meeting.	DoF
	Mr Shipley confirmed that training had now been harmonised and managed by the Staff Development Team and all staff were required to complete the same training.	
18	Link Governor Report	
	No activity notified.	
	Committee members asked about the Link Governor process and further information was provided.	
	It was agreed that the RSM report on Apprenticeships would be shared with the Apprenticeships Link Governor.	
	In relation to the role of link Governors and links to the Committees and Board, it was agreed that a flowchart would be developed to show how the process operated.	DoG
	Committee members described the process for providing feedback from the Committee to the Board.	
19	Any Other Business	
	It was noted that work continued to streamline reporting to the Committee, including the consideration of the separation of main papers that were essential for Governors to read from reports for information and of the use of an executive summaries to convey key messages to Governors.	
20	Confidential Item	
	This item is considered confidential and kept as a separate record by the Director of Governance / Clerk to the Corporation.	
21	Date and Time of Next Meeting	
	The next meeting of the Audit & Risk Committee was the Joint meeting with the Finance & Resources Committee scheduled for Wednesday 1 December 2021, 4.30 pm, via MS Teams.	

The meeting closed at 7.10pm

Jane Taylor-Holmes
Interim Director of Governance / Clerk to the Corporation

Signed: (Chair)

Date:

TABLE OF ACTIONS			
Date	Minute	Action	Responsibility
9 June 2021	6	Lisa Smith to provide a list of areas that can be audited, showing reasons why some areas are not included in the IA Plan, for sharing via email	RSM
11 Oct 2021	3	It was noted that the QIP had been distributed before the meeting held in September, it was agreed that Mrs Taylor-Holmes would check if there had been any additional comments received.	I/DoG
11 Oct 2021	4	It was agreed that due to the recent changes in membership, consideration would be further given to whether there were any training requirements for new members and the future constitution of the Committee.	Director of Governance
11 Oct 2021	6	(Continuous Assurance) Mr Shipley explained that the College was investing in software to support the management of action plans, which should improve tracking and reporting of progress against actions. An update would be provided at the next meeting.	Director of Finance
11 October 2021	6	It was agreed that an update would be provided to the next Audit Committee meeting. Members of the SLT with responsibility for implementing actions would be invited to attend the meeting to provide assurance on progress against the actions identified. The outcome of internal testing would also be brought to the next meeting, to ensure that the controls are established.	Director of Governance
11 Oct 2021	6	The Committee requested that SLT members responsible for actions should report back at the next Committee if actions had not been completed.	Director of Finance
11 Oct 2021	7	Committee members agreed that the inclusion of topics within the Annual Governance Statement would be considered as this demonstrated a degree of transparency and accountability. It was agreed that the draft would be considered at the next meeting.	Director of Finance
11 Oct 2021	9	There continued a general conversation around the likelihood of an extension in the deadline for submission due to the additional work. Grant Thornton would provide an update to the Committee in advance of the next meeting of any amendments to the submission date.	Grant Thornton
11 Oct 2021	10	It was agreed that improvement would be tracked in the next report. In areas where there was little or no improvement, members of the SLT would be invited to attend the Audit Committee to provide an update. It was also agreed that it would be reported where actions had been superseded.	Director of Finance
11 Oct 2021	11	Committee members discussed the whole Board review of the strategic risk areas. It was agreed that this would be discussed with the Chair and SLT.	Director of Governance
11 Oct 2021	16	It was noted that the schedule included additional comments around progress including if the Policy was in draft or for consultation. Also included was a target implementation date. It was suggested that this item remained in the agenda until all Policies were implemented.	Director of Finance

11 Oct 2021	16	Mr Shipley confirmed that there were policies in place however the work to be undertaken was around the harmonisation of policies post-merger. It was agreed that the schedule would be updated to reference where policies were in place.	Director of Finance
11 Oct 2021	17	It was agreed that consideration would be given to how data could be presented differently in terms the breakdown of % regional spend and neighbouring spend	Director of Finance
11 Oct 2021	17	In relation to section 5, and the reference to training and development, it was agreed that information on how the last % column was calculated would be provided to the next meeting.	Director of Finance
11 Oct 2021	18	In relation to the role of link Governors and links to the Committee's and Board, it was agreed that a flowchart would be developed to show how the process operated.	Director of Governance
11 Oct 2021	20	It was agreed that procurement documentation would be collated with the aim to go out to tender in early 2022 following the finalisation of the Annual Financial Statements. It was agreed that the market may have stabilised and there would be more certainty on the additional work which was required.	Director of Finance