

# ***Audit & Risk Committee of Governing Body***

## ***Minutes of 21<sup>st</sup> September 2022***

**Present:** Cllr. Michael Clark, Sam Dunwoody, Maeve McConnon, Ben Harper, Punitha Sinnapan

**In Attendance:** David Smith, Bernard Mullarkey, Conor Logan, Elaine Dominguez (Minute-taker)

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The Meeting was held as a Video Conference Meeting via MS Teams; the meeting commenced at 13:00hrs and terminated at 14:12hrs.

### **1. Adoption of Agenda**

The Agenda was adopted, as circulated.

Proposer: MMcC

Seconder: SD

### **2. Conflicts of Interest**

No conflicts of interest were declared.

### **3. Adoption of Minutes of the Meeting of 1<sup>st</sup> June 2022**

The Minutes of the meeting of 1<sup>st</sup> June 2022 were adopted as circulated.

Proposer: SD

Seconder: MMcC

### **4. Matters Arising**

There were no matters arising which were not already included on the Agenda for this meeting.

### **5. Appointment of Audit & Risk Committee Chairperson for 2022/2023**

The current Chairperson requested members to nominate themselves to be the next Chairperson of the Committee for the academic year 2022/2023. As there were no self-nominations received, the current Chairperson offered to continue in his role for a further year. All members approved the re-appointment of Cllr. Michael Clark as Chairperson of the Audit & Risk Committee for 2022/2023. The Appointment of a Chairperson will feature on the Committee's Agenda in September 2023.

Proposer: MMcC

Seconder: SD

## 6. Financial Statements

Mr. Caoimhín Broderick, Associate Audit Director at DHKN, joined the meeting at 13:12hrs and briefed the Committee members on the Audit Completion Memorandum relating to the Financial Statements for year ended 31<sup>st</sup> August 2021. It was noted that there were no significant findings to report arising from the audit, and that, as a result, no Management Letter would be issued to the Institute.

The Committee members were reminded of the requirement under the Code of Governance that the members be given the opportunity to meet periodically with the internal auditors in the absence of any IADT Executive members. The Chairperson requested that if any Committee members had concerns regarding the audit outcome, to contact him directly. Mr. Broderick confirmed that he had no issues to raise with the Audit & Risk Committee members. The Chairperson thanked Mr. Broderick for the briefing; Mr. Broderick left the meeting at 13:21hrs. The Committee members expressed their appreciation for the work done by Management which has resulted in such a favourable audit outcome.

## 7. Annual Governance

### 7.1 Audit & Risk Committee Annual Report 2021/2022 – the draft Audit & Risk Committee Annual Report 2021/2022 was discussed as circulated.

**7.1.1 Review of Audit & Risk Committee Terms of Reference** - the members confirmed that no amendments are required to the Committee's existing Terms of Reference.

**7.1.2 Annual Review of Controls** - the Institute's Annual Review of Controls was reviewed in Section 6. of the Audit & Risk Committee Annual Report 2021/2022

The Committee members recommended the Annual Report 2021/2022 to the Chairperson for forwarding to the Governing Body.

Proposer: SD  
Secunder: BH

### 7.2 Annual Governance Statement 2021/2022 – the draft Annual Governance Statement (AGS) 2021/2022 was discussed as circulated. It was reported that a revised AGS template was issued by the HEA recently, and was subsequently tabled for discussion at the Secretary/Financial Controllers' Group Meeting on 15<sup>th</sup> September 2022.

**7.2.1 Review of Statement of Internal Control 2021/2022** - it was noted that the draft Statement of Internal Control 2021/2022 forms part of the Institute's Annual Governance Statements (Item 32) as reviewed.

The Committee members were advised that IADT's Annual Governance Statement 2021/2022 will not be presented to Governing Body for approval until a finalised template has been formally issued by the HEA. The Committee members commended this process.

Proposer: SD  
Secunder: MMcC

## **8 Internal Audit**

### **8.1 Internal Audit Follow-up Review (Update by the Secretary/Financial Controller)**

– it was reported that an Internal Audit Follow-up Review was carried out at the end of August 2022, and that a close-out meeting with Deloitte representatives would take place tomorrow. The Secretary/Financial Controller informed the Committee members that, while there is still some work to be completed on certain findings/issues, a number of findings are expected to be deemed as 'Closed'. A formal draft Report will be issued by Deloitte in the coming weeks and will be tabled at the next Audit & Risk Committee meeting on 23<sup>rd</sup> November 2022.

### **8.2 Update from ICT Manager re Internal Audit Review of Cyber Security**

– the Update Report was discussed as circulated. Remedial actions taken to address the findings of the Internal Audit Review included:

- (i) The update of the Incident Response Plan;
- (ii) Attendance by 4 ICT staff members at advanced cyber security training (with the remaining staff members to receive training during the academic year); mandatory online ICT Cyber Security Awareness training for all staff members;
- (iii) The implementation of a Patch Management Policy;
- (iv) The update of the Disaster Recover Policy to include bi-annual testing;
- (v) The drafting of an ICT Business Continuity Plan; the implementation of a Vulnerability & Penetration Testing Policy;
- (vi) The continued engagement with Microsoft regarding the introduction of a Security Incident & Event Management system, with the possibility of IADT participating in a HEAnet sourced global SIEM/Security Operations Centre once this has been finalised/established.

The Chair noted that Cyber Security would remain as a Standing Item on all Audit & Risk Committee Agenda.

## **9. Audit & Risk Committee Annual Effectiveness Review \***

The Committee members agreed to carry out an Effectiveness Review for 2021/2022 at the conclusion of this meeting, and in the absence of IADT Executive members. The Chairperson undertook to inform the Secretary/Financial Controller of the outcome of this review.

## **10. Corporate Procurement**

### **10.1 IADT Procurement Policy September 2022**

– the Secretary/Financial Controller briefed the Committee members on the updates made to the IADT Procurement Policy. These amendments arose as a result of the findings of a previous internal audit review on Third Party Contract Management. It was noted that Section 7.3 Including EDI Considerations in Procurement has yet to be completed, and will be circulated to the Committee members once finalised. The Sections updated were as follows:

- (i) Section 3.4 Procurement & Contract Reporting
- (ii) Section 6.2 Nationality (re trading prohibitions)
- (iii) Section 7.1 Code of Ethics (conducting business with former employer of an employee)
- (iv) Section 8.5 Multi-Factor Authentication (Institute's Credit Cards)
- (v) Section 9. Sustainable Procurement & Procurement to Support Climate Change Initiatives

(vii) Section 10.3.7 Provider/Supplier/Vendor Issue Escalation

The Committee members approved the updated Procurement Policy, subject to the completion of Section 7.3 Including EDI Consideration in Procurement; the members wished to be notified of the detail of this.

Proposer: SD  
Seconder: MMcC

**10.2 Contracts Control Sheet Update** – the updated Contracts Control sheet was discussed as circulated. It was noted that all contracts listed on the Control Sheet are up-to-date, with the exception of the following:

- (i) **Pest Control** – no update received to date from the OGP.
- (ii) **Plant Maintenance** – tender documentation is 80% complete. Once the full equipment being installed as part of the Atrium Upgrades is in place and the assets tagged, then the tender will be published.

**11. Risk Management Update**

The President updated the Committee members regarding current risk management issues:

- (i) **Student Recruitment for 2022/2023** – a total of 560 places were offered to potential students, with 540 places being accepted to date. It is the Institute's aim to increase student numbers, which in turn affect its ability to grow and develop its course offering.
- (ii) **Reporting to the HEA** - the Presidents (IoTs/TUs) met with Dr Alan Wall, CEO of the HEA, who confirmed that a calendar would be agreed for the submission of returns to the HEA, which hopefully will streamline the reporting processes.
- (iii) **Digital Media Building** – to date the Institute has not notification that the contracts and financial processes have been agreed with the PPP and that is unlikely to occur until the end of 2022. This will in turn, affect the completion date of the Digital Media Building.

A discussion arose regarding the pressures imposed by the increase in the cost of living/accommodation for both students and staff members. It was requested that any deviations/additions to the Risk Register be notified to the Committee members. It was reported that the Department of Further & Higher Education, Research, Innovation & Science will be introducing a functional area focussed on funding mechanisms to support those seeking accommodation.

**12. Statutory Reporting**

The Audit & Risk Committee members were updated as follows in relation to Statutory Reporting:

- (i) **Accidents Reported to the Health & Safety Authority (HSA)** – a staff member missed bottom step of stairs in the Atrium during a Fire Alarm Evacuation on 4<sup>th</sup> August 2022; bruises to both knees and twisted ankle; on-campus nurse attended, followed by attendance at A&E; a report was made to the HSA on 16<sup>th</sup> August 2022. The staff member has been refunded for their out of pocket expenses.

- (ii) **Data Breaches under GDPR** - there were one data breach reported to the Data Protection Commissioner on 16<sup>th</sup> September 2022; incident occurred on 14<sup>th</sup> September 2022, when a message intended for one recipient was sent to all members of a student MS Teams Group (more than 700) from the Faculty of Enterprise & Humanities. It is understood that the Head of Faculty has written to all the students involved. In addition, the ICT Manager, is currently reviewing the security around MS Teams groups.
- (iii) **General Complaints** –
  - (a) The complainant who lodged a complaint (which was not upheld) in April 2022 alleging that a staff member had misrepresented themselves on their profile on IADT's website, subsequently appealed to the President; the President reviewed all documentation and found no grounds to convene an Appeals Board.
  - (b) A complaint was lodged in July 2022 by a member of the public regarding the hiring practices of IADT's HR Department; the complaint was investigated and not upheld.
- (iv) **Issues in relation to the Protection of Children & Vulnerable Adults** – there were no reports made to TUSLA or the Gardaí since the last Audit & Risk Committee meeting on 1<sup>st</sup> June 2022.
- (v) **Staff Complaints/Grievances** – no new Staff Complaints/Grievances were received since the 1<sup>st</sup> June 2022.
- (vi) **Student Complaints** – there were no new student complaints made since 1<sup>st</sup> June 2022, the updates to the two existing student complaints made were:
  - a) The complaint made by a student in April 2022 regarding course contents; the matter was investigated and the complaint was addressed.
  - b) The complaint made by a student in May 2022 against a number of staff members (relating to a suggestion of plagiarism) was investigated and the complaint was addressed.

### **13. Equality, Diversity & Inclusion Implications**

It was noted that the inclusion of EDI Considerations in Procurement in the Institute's updated Procurement Policy fulfils one of the action items contained in the IADT EDI Action Plan 2022-2026; this Action Plan was submitted as part of the Institute's successful Athena SWAN Bronze Award application.

### **14. A.O.B.**

There were no items for discussion under A.O.B.

*\* Executive Members left the meeting @ 13:58hrs; Committee members remained online to carry out an Effectiveness Review.*

**Next Meeting:** Wednesday, 23<sup>rd</sup> November 2022 @ 1pm.

Signed: \_\_\_\_\_  
Cllr. Michael Clark  
Chairperson

Date: \_\_\_\_\_