

The University of Dublin

Trinity College

Minutes of Audit Committee, Tuesday 18 June 2002

Present Mr David Kingston (Chairman), Dr M J Carroll, Professor J McGilp, Dr S Allwright

(ex officio) Internal Auditor

Apologies Assistant Secretary

2002/16 Minutes The Minutes of the meeting of 30 April 2002 were approved.

2002/17 Implementation of HEA Report on Financial Governance The Chairman invited the Committee's attention to the following documentation which had been circulated:

- a) Memorandum from the Internal Auditor dated 12 June 2002 outlining an implementation plan for the HEA Report on Financial Governance
- b) Board minutes 11/250 of 15 May 2002 and draft minute of 12 June 2002
- c) Communication from Registrar dated 12 June 2002

The implementation plan presented by the Internal Auditor was discussed and approved by the Committee as a suitable response to the report on financial governance.

The Internal Auditor invited the Committee's attention to a proposal that a high level review of internal control be conducted to facilitate full compliance with the HEA report on financial governance. The Committee, agreeing that such a review be undertaken, noted that significant progress had already been made in addressing the issues raised in this report.

The Chairman invited the Committee's attention to Board minutes from meetings on 15 May 2002 and 12 June 2002 in which the issue of governance and the relationship of Principal Committees and their sub-committees with the Board had been discussed, noting in particular that, following an initial review of the issue by the Registrar, the Board had requested the Audit Committee to advise it in this regard. The Chairman also invited the Committee's attention to the appendix to the implementation plan prepared by the Internal Auditor, which contained a general outline of the headings which could be the basis of a report to Board.

The Committee agreed that, in order to meet the deadline of the Board's request for a report in time for consideration at the start of the next academic year, a two-stage process would be adopted. Initially, a general outline of the issues being addressed would be presented to the next Board meeting, inviting Board members to add additional items to the study and seeking Board approval for the overall thrust of the report. A second more detailed and comprehensive report would then follow in time for circulation in September. In order to facilitate full consultation, it was agreed that Board members would be invited to contact the Chairman or the Internal Auditor if they wished to discuss any matters more fully and that meetings would be held with Senior Officers and heads of administration in preparing the report.

Following a discussion of the issues to be addressed, the Committee agreed the following outline of the study:

1. Conduct of Board meetings including frequency and duration
2. Delegation of decision-making from Board to designated Committees
3. Membership and Terms of Reference of the College's Principal Committees and their reporting relationship with the Board
4. Role of Board representatives on Principal Committees
5. Communication of issues arising at Committee meetings to Board

2002/18 Review of Staff Office appointments procedures The Chairman invited the Committee's attention to a Memorandum from the Internal Auditor, dated 12 June 2002, which had been circulated and the decision of the Audit Committee to conduct a review of staff appointments procedures. [Minute 2002/12]. Following a discussion of the scope of the review, as set out in the memorandum, it was agreed that the suggested focus on the procedures and systems in place was the correct approach. It was also agreed that the recent consultancy study of the Staff Office should be obtained by the Chairman to see if there were any specific items which would impact on the terms of reference for the proposed review of appointment procedures and to also avoid any possible repetition of work already carried out in the area. It was agreed that as the work cannot be carried out until November, when it is expected there will be a new Recruitment Manager in post, any report produced should confine itself to identifying issues and allow some time for the new appointee take appropriate action. A follow-up in due course on the adequacy of actions taken could then take place. It was also agreed that a meeting should be held with the Vice-Provost to advise on the Audit Committee's assessment of the risks in the area.

Signed

Date