

## Meeting of the Group Audit and Risk Committee

3.30 - 6.30 pm on Tuesday, 5 October 2021  
in 1B16 - Technopark, SE1 6LN

- \*Monday, 12.30pm: Chair's briefing via MS Teams
- \*Monday, 2.00pm: committee only pre-meet via MS Teams
- \*Tuesday, 3.10pm: pre-meet with the auditors in 1B16

### Agenda

<i>No.</i>	<i>Item</i>	<i>Pages</i>	<i>Presenter</i>
1.	Welcome and apologies		DB
2.	Declarations of interest		DB
3.	Minutes of the previous meeting	5 - 10	DB
4.	Matters arising <ul style="list-style-type: none"> <li>• Update on committee effectiveness review</li> </ul>	11 - 16	DB
<b>External audit</b>			
5.	External audit progress update	To Follow	KPMG
6.	External audit: review of non-audit services	17 - 20	RF
<b>Internal audit</b>			
7.	Internal audit progress report and plan	21 - 32	BDO
8.	Internal audit follow-up report	To Follow	BDO
9.	Internal audit report: health and safety	33 - 34	JS
10.	Internal audit report: finance systems review	35 - 36	RF
11.	Draft internal audit annual report 2020/21	37 - 54	BDO
<b>Risk and control</b>			
12.	Risk strategy and appetite	55 - 70	RF
13.	Corporate risk report	To Follow	RF
<b>Year end matters</b>			
14.	Fixed asset impairment	71 - 72	RF

<i>No.</i>	<i>Item</i>	<i>Pages</i>	<i>Presenter</i>
15.	Pensions assumptions and results	73 - 76	RF
16.	Going concern assessment	77 - 82	RF
17.	Draft sections for annual report and accounts 2020/21	83 - 84	RF
<b>Other matters</b>			
18.	Anti-fraud policy review	85 - 92	RF
19.	Anti-bribery policy review	93 - 100	JS
20.	Annual debt write-off	101 - 102	RF
<b>Matters to note</b>			
21.	Fire doors update	103 - 112	JS
22.	Anti-fraud, bribery and corruption report	113 - 114	RF
23.	Speak up report	115 - 116	JS
24.	Reportable events update	117 - 118	JS
25.	Data protection report	119 - 120	JS
26.	GARC terms of reference and membership	121 - 128	JS
27.	Committee business plan	129 - 132	KJ
28.	Matters to report to the Board following the meeting		KJ

**Date of next meeting**  
**3.30 pm on Thursday, 11 November 2021**

**Members:** Duncan Brown (Chair), John Cole, Mark Lemmon and Rob Orr

**In attendance:** David Phoenix, Natalie Ferer, Richard Flatman, Kerry Johnson, Nicole Louis and James Stevenson

**External auditors:** Jessie Spencer and Fleur Nieboer (KPMG)

**Internal auditors:** Ruth Ireland and Gemma Wright (BDO)

**Supplement 1:**

- Draft accounts sections
- Draft corporate governance statement
- Pensions assumptions appendices

*No. Item*

*Pages*

*Presenter*

**Supplement 2:**

Full internal audit reports:

- Health and safety
- Finance systems review

**Supplement 3:**

- SBA audit committee minutes of 25 May 2021
- SBC audit committee minutes of 8 July 2021