

**Non-Confidential Minutes of the Audit Committee Meeting
held on Thursday 2 October 2025 at 4:00pm by Virtual Attendance**

Corporation Members	Appointed as	Chair/Vice	Apologies
Chris Henson	Independent Member	Chair	
David Richardson	Independent Member		<i>from Item 8, as taken</i>
Ian Watson	Independent Member		
VACANT	Independent Member		
Kate Harding	Co-Opted		Absent
In Attendance			
Sallyanne Pearson	Director of Governance		DG
Danny Metters	Ex-Officio		Principal
Stephen Kelly	Chief Financial Officer		CFO
Kate Calvert	Chief People Officer		CPO
Helen Wooldridge	Vice Principal Growth, Planning and Performance		VPGPP
Richard Lewis	RSM (External Auditor) <i>(until the end of Item 10 as taken)</i>		RSM
Conor McGinley	Wbg (Internal Auditor)		WBG

(2025/26/A1)

1 Welcome and Apologies

The Chair opened the Meeting and welcomed all attendees before outlining the purpose of the Meeting. The Chair emphasised the importance of reviewing the Committee's responsibilities and is to circulate its Terms of Reference, via email, following the Meeting.

ACTION: Terms of Reference to be circulated to the Committee Members.

Apologies for absence, **with consent**, from David Richardson were received - who joined the meeting later due to an urgent matter. Kate Harding was noted as absent and attempts were made to contact her during the course of the Meeting.

Apologies were offered for Damian Blackburn (Director of IT and Learning Resources) who had been invited to the Meeting to present Item 4. The VPGPP is to present the item.

The DG advised that the Meeting was not quorate until either David Richardson or Kate Harding joined. Following discussion, it was agreed that items not requiring approval would be addressed first, for information only, while waiting to reach quorum. It was noted that if quorum was not achieved, any items requiring formal approval would be dealt with either via Written Resolution or by convening a Special Meeting.

2 Declarations of Interest

(a) Consider and declare, as required, amendments to the Register of Interest

(the Register of Interest: Corporation Members, Executive and Director of Governance, was included in the Meeting Pack)

- Helen Wooldridge: Appointed to Children and Families Partnership Board

The DG confirmed the Register of Interest would be updated.

(b) Consider and declare conflicts of interest to items arising as part of the evening's business

None raised

Items taken out of order

3 Minutes and Actions Arising

(all minutes detailed and the ancillary action summaries were included in the Non-Confidential or Restricted Confidential Meeting Pack)

(a) Minutes

Minutes arising from the Audit Committee Meeting held on **26 June 2026**:

- Non-Confidential: the Minutes were approved in principle, as a true and accurate record of the Meeting, pending a quorum for final approval.
- Restricted Confidential: the Minutes were taken as part of the Restricted Confidential Agenda

Minutes arising from the Special Audit Committee Meeting held on **3 July 2026**

- Non-Confidential: the Minutes were approved in principle, as a true and accurate record of the Meeting, pending a quorum for final approval.

(b) **Action Summary (for 26 June 2025 and 3 July 2025)**

The Chair referred to the Action Summary; confirming actions were complete or had been dealt with as part of the Special Audit Committee Meeting. The Committee's attention was drawn to one outstanding action aligned to the CPO in respect of providing a deep dive analysis into "*accidents/incidents occurring in Animal Management/ Animal Unit*" which had been requested for inclusion as part of the next termly Health and Safety Report. The DG explained this had been discussed at the Executive and it had been put forward that the animal unit only had a small number of accidents due to its closure (during the avian flu outbreak) and it had been proposed that future deep dives should focus on the higher-risk areas. The CPO confirmed this to be the preferred course of action adding that the higher-risk areas such as land-based areas and sport would be of more value to the Governors. **Following discussion, the Committee confirmed its agreement with the proposed approach, emphasising that the focus should not solely be on reporting incidents but also on identifying and addressing the underlying causes of any accidents or incidents that occur. It was further noted that the Committee would monitor the accidents and incidents occurring in the Animal Management/Animal Unit to assess whether their frequency begins to decline over time.**

Items were taken out of order

9 Financial Statement Auditors

RSM provided an update on the College's Financial Audit, reporting good progress with the External Audit and Regularity Assignment. RSM thanked the College's Finance Team and paused to asked the CFO whether he had any concerns or complaints from the College's perspective. The CFO confirmed he did not. RSM highlighted the importance of sharing information, as readily as possible, with RSM. RSM drew the Committee's attention to the KPMG Audit being undertaken at the College and asked for an update on progress.

Part of this item was taken as confidential

RSM emphasised the need for continuous communication and oversight to enable it to consider the outcome of the KPMG Audit as part of its work.

RSM provided guidance on the shift from the Audit Code of Practice to the Auditor Framework and Guide and College Financial Handbook. RSM confirmed there was no change in audit practice as a consequence and signposted the Committee to the College Financial Handbook as well. RSM confirmed that the DfE had reverted back to a previous format, which removed the requirement of the Chair to sign the Statement of Regularity, Propriety and Compliance but requires confirmation that the Chair had discussed the same with the Accounting Officer, as part of the Statement of Responsibilities. RSM is going to discuss the amendments with the Chair of the Corporation.

11 Re-Tendering: External Auditors

(the Executive Summary entitled: "Invitation to Tender for External & Internal Audit Services" was included in the Meeting Pack)

The CFO outlined the timeline for re-tendering external and internal auditors, proposing to use the Crescent Purchasing Consortium Framework. The re-tendering of the External Auditors will be undertaken first. Following discussion, it was confirmed that the tender for the External Audit services would be issued on 5 January 2025. RSM confirmed this timeline would meet regulatory requirements. The CFO highlighted the number of contracted suppliers on the framework and the importance of receiving quality bids. The Committee agreed to review the specifications at the November Meeting and

noted that the firm who won External Audit bid - would be excluded from the internal audit retendering process.

The CFO moved on to the proposed timeline for retendering of the Internal Auditors. An error was noted on the timescale provided. It was clarified that the internal audit tender should be undertaken on 26 March 2026 and not 2 March 2026.

The Committee commented on the importance of a transparent tender process to ensure the best firms are selected and the importance of communicating clear criteria and timelines to all potential bidders.

10 Outstanding Audit Recommendations

(the Executive Summary Report entitled: "Outstanding Audit Recommendations" and the attached document was included in the Meeting Pack)

The CFO provided a summary overview of the Outstanding Audit Recommendations, noting the items listed from "2023/24 Accounts" would be considered as part of the 2024/25 financial audit and updated thereafter. **The Committee received the update and emphasised the importance of tracking positive progress and the steps being taken to complete the agreed actions even if not completed in full.** Discussion was undertaken and examples were provided by the Executive Team, on a case-by-case basis, to demonstrate assurance to the Committee. **The Committee acknowledged the same but added that without regular, incremental updates, neither the Committee nor the Corporation could show that actions were being addressed in a timely and effective manner.** RSM noted the importance of the Committee having that assurance and confirmed the approach proposed, in providing regular summaries / updates, was sensible.

Richard Lewis left the Meeting

8 Internal Auditors

Conor McGinley introduced himself and outlined the revised structure within wbg. wbg emphasised the importance of working collaboratively with the College to identify key risk areas and improve processes. wbg invited Committee Members to reach out to him for any independent perspective or discussion relating to items on the internal audit programme. **The Committee welcomed wbg's approach and noted the importance of openness and establishing a collaborative approach to achieve excellence.**

David Richardson joined the Meeting

Wbg provided a summary update on current internal audits; Cyber Security and Residential accommodation - indicating all was going well. Wbg noted the importance of the Committee/Governors involvement in the scoping of the works for the internal audits and welcomed their involvement to ensure its expectations and assurances were met. **Discussion was undertaken and the Chair of the Committee stressed the importance of planning for next year's audit more actively and collaboratively between the Executive Team, the Committee and wbg to ensure all expectations and requirements were met.** The best practice followed as part of developing the 2024/25 internal audit plan was outlined; with the CFO confirming flexibility in the number of internal audit days and internal audit areas should this need to be adjusted at any point.

WBG confirmed they would support and handover professionally at the end of their tender in July should another internal auditor be successful in the bid.

Upon the arrival of David Richardson, the Meeting was formally convened as **Quorate** and the **Minutes (taken at Item 3)** were confirmed to be a **true and accurate record** and were **APPROVED** by the Committee.

4 GDPR Annual Report

(The Executive Summary Report entitled "GDPR Annual Update", the General Data Protection Policy, GDPR Data, Retention and Rights of Individuals Policy, the GDPR Annual Report and the Control of ICT Hardware and Software Policy were included in the Meeting Pack)

GDPR Annual Report

The VPGPP presented the GDPR Annual Report. The Report confirmed full compliance with Freedom of Information and Subject Access Requests within the required timescales, with no data breaches reported. The ongoing training programme for staff, including induction and biannual refresher training, was highlighted. The VPGPP noted the creation of a self-service dashboard for staff to update issues. **The Committee noted the existence of a self-service dashboard and requested to see how this worked in operation.** The VPGPP is to arrange this. **The Committee queried how many Freedom of Information requests had been received.** The VPGPP confirmed that 17 Freedom of Information requests had been received in the last 12 months and 7 Subject Access Requests.

The Committee **noted** receipt of the Annual Report which is to be provided to the Corporation for their oversight.

ACTION: VPGPP to arrange for Chris Henson to have sight of the “Self Service Dashboard”.

Policies

The VPGPP provided a summary review of changes made to the following policies. Particular discussion was undertaken around paragraph 6 (Outsourcing and Third-Party Access) of the Information Security Policy. **The Committee queried how the College could monitor whether third parties, granted access, to the College’s information systems were complying with the College’s information handling, retention and security policies.** The VPGPP noted that she would seek further clarity from the Director of IT and Learning Resources but confirmed that contractual arrangements would be signed up to, in advance of any access. The VPGPP is to provide a further update to the Committee. Discussion moved to the Cyber Security Internal Audit which had been completed with only a couple of minor recommendations, which was taken to provide a level of assurance around the robustness of the College’s ICT infrastructure.

ACTION: VPGPP to seek clarity on how the College seeks to monitor whether any third parties, who are granted access to the College’s information systems, are complying with the College’s information handling, retention and security policies

Following discussion, the Committee recommended the following policies to the Corporation for its approval:

- GDPR Data, Retention and Rights of Individuals Policy
- General Data Protection Policy
- Information Security Policy
- Control of ICT Hardware and Software Policy

5 Health & Safety

(the Health and Safety Annual Report, Health & Safety Policy and update on RIDDOR Incident was included in the Meeting Pack)

Annual Health & Safety Report

The CPO talked the Committee through the Annual Health and Safety Report noting the strong Health and Safety culture of the College. The Committee thanked the CPO for the comprehensive report and **noted** receipt of the same.

The Committee requested clarity on how health and safety was structured across both of the College’s campuses to ensure the positive culture across both sites. The CPO provided an outline summary of the personnel and coordination of practice across both campuses. **Governors made enquiries about the protocols in place if the fire alarm sounded and how the College sought to ensure that everyone was accounted for.** Discussion was undertaken around the open nature of the campus and assurance was provided by the Executive Team on how those processes were undertaken. The Chair of the Committee, as Safeguarding, Prevent and Residential Link Governor, confirmed having also made enquiries during a recent link governor visit around the College’s residential accommodation.

Health and Safety Policy

The CPO outlined changes made to the Health and Safety Policy.

Following discussion, the Committee **recommended** the Health and Safety Policy to the Corporation, for its approval.

Consider an update on the RIDDOR Incident

The CPO provided an update on the RIDDOR incident. It was confirmed that the incident was reported to the Health and Safety Executive (HSE), which investigated and requested additional information be provided by the College. As at the date of the Meeting, it was confirmed that the investigation was complete and being reviewed by the principal inspector.

Part of this item was taken as confidential

6 Partnerships Arrangement and Reporting

The Committee Chair introduced the item noting the importance of partnerships to the College in terms of educational relevance, training pathways and opportunities adding that these partnership arrangements could develop both organically or be actively created and sought with formal, agreed, terms of business/service. The Committee Chair added that whilst fundamental to the operations of the College, they also carried a risk including reputational, financial, deliver e.g. student experience, safeguarding and health and safety. It was clarified that the responsibility of the Committee was to consider and advise the Corporation on these arrangements and retain oversight.

An overview of the current situation was provided and it was explained that partnership arrangements primarily would be categorised into three areas:

- commercial and financial partnerships
- commercial partnerships with non-financial benefits; and
- individual smaller partnerships with neither financial nor non-financial benefits including apprenticeships, work placement and work experience

The Committee Chair outlined the steps required for the Committee to fulfil its responsibilities in relation to partnership oversight. It was agreed that the first priority would be to identify and document all of the College's partnership arrangements by the end of December. This would be followed by a review of onboarding processes and related policies at the spring meeting, culminating in an end-of-year report to the Corporation at its final meeting of the 2024/25 Academic year. The Principal confirmed that work was already underway to centralise and consolidate all contractual arrangements that carry a financial benefit. This exercise aims to provide a comprehensive and overarching view of the College's contractual landscape, supporting improved governance and strategic oversight.

ACTIONS:

- **all partnerships arrangements to be consolidated and reported to the Committee at its next Meeting in December;**
- **oversight of internal controls, processes and policies to be provided by the February Committee Meeting; and**
- **an Annual Report on Partnership Arrangements to be provided by the final Audit Committee Meeting of the 2025/26 academic year.**

7 Policies

The DG provided an update on the College's Policy Cycle and shared the revised version (*Tabled Item 1: Updated Policy Cycle*), on screen. It was confirmed that approximately 79% of the policies listed on the Policy Schedule were now scheduled for review by the end of the calendar year, with the remaining policies being mapped into Meetings within the 2025/26 annual cycle of business. The Committee was reminded that, due to various changes across the College, the Corporation had revisited the Policy Cycle during the 2024/25 academic year and agreed to continue using the existing framework until its completion at which point the framework, supporting operational processes and Policy Cycle would be reviewed in full. **The Committee noted the value of maintaining and adhering to the Policy Cycle; noting that although policies can feel like an added bureaucratic burden on top of your day-to-day responsibilities it provided the Governors with the oversight and assurance, they required to fully support the Executive Team and the College.** The DG added that once the policy framework and policy

cycle had been reviewed; it would be reviewed annually to ensure it remained up to date and current with best practice and changes to legislative and regulatory guidance.

The Committee **noted** the update.

12 **Risk Management**

(the Executive Summary Report and ancillary documents were included in the Meeting Pack)

The CFO presented the updated Risk Register and Risk Management Action Plan for review, with amendments highlighted in yellow. **It was confirmed, upon enquiry by the Committee, that the Audit Committee received the Risk Register in completeness; with relevant sections of the Risk Register distributed to individual committees - allowing them to focus on risks pertinent to responsibilities.**

The Committee went on to draw attention to the red-rated risks relating to Higher Education and Further Education enrolment; requesting an update. The Principal reported that FE student numbers were tracking above allocation, while HE numbers remained below target, impacting residential accommodation. The Principal explained that these areas were being actively monitored through performance tracking documents and would be picked up in upcoming meetings, including the Curriculum and Quality Enhancement Committee and Corporation. **The Committee acknowledged the importance of maintaining a strategic overview while ensuring operational risks were managed effectively across all areas.** The VPGPP referred to recruitment at the Riseholme campus which was rag-rated as red on the Risk Register; adding that recruitment had been positive at the campus and it was likely that this risk would be lowered.

The Committee received the amended Risk Register and Risk Management Action Plan and is to advise the Corporation on its approval.

13 **Committee Self-Assessment**

(The Executive Summary Report and the Committee Self-Assessment were included in the Agenda Pack)

The Committee Chair explained, having reviewed the Self-Assessment Report, that three key themes had been apparent:

Greater involvement of the Committee in the setting the Scope of Internal Audits

Following reflection and discussion, on some commentary provided as part of the Self-Assessment Report, the Chair put forward that communication appeared to a key factor and it was agreed that the Chair and the Principal would work together to ensure the Committee had visibility of the three-year audit plan to enable the Committee to actively contribute to shaping future scopes and areas of. The Committee Chair expressed an intention to prioritise this area over the coming year to strengthen the Committee's engagement.

Evaluating the impact of Policies and Processes

The Committee Chair explained this area was often overlooked and put forward that mechanisms should be in place to allow evaluation and analysis of the impact changes made to policies were actually having in practice.

Scrutiny of partnerships arrangements

It was noted that following earlier discussion, a positives steps had been taken.

In addition, the Committee Chair proposed holding a Committee Meeting in person to enhance communication and engagement. The Committee supported the proposal and the DG is to make the arrangements.

ACTION: DG to organise an in-person Audit Committee Meeting

15 **Policies**

(the Executive Summary Report and the Sub-Contracting Fees and Charges Policy was included in the Meeting Pack)

Sub-Contracting Fees and Charges Policy

The VPGPP noted minor amendments to the policy, primarily relating to updated and revised job titles. A key change was highlighted in the strategic intent of the policy: previously, the document stated that

subcontracting formed part of the College's delivery strategy which had now been revised to indicate that while subcontracting may occur, it was no longer a core strategic aim. The VPGPP confirmed that the College was focused on delivering funded programmes through direct, on-site provision that it fully owned.

Following consideration, the Committee **APPROVED** the Sub-Contract Fees and Charges Policy

The Restricted Confidential Agenda was then taken

There being no further business Meeting closed at 6:10 pm.

Chair

Name

Date
