

## MINUTES OF THE MEETING OF THE AUDIT COMMITTEE

HELD: on Thursday 4 September at 16:00 via MS Teams

Present	In attendance
Sharon West (Chair)	Tausif Taj (TIAA)
Barbara Mangan	Chris Malish (Deputy Chief Executive Officer- Finance & Corporate Services)
Tony Bullock	Allison Booth (Governance Director)
Gavin Hamilton	Rachel Henry (Deputy Governance Director)
Apologies	
Richard Lewis (RSM)	
Kimberley Virr	

The quorum was two committee members

*L/J Denotes the time any individual left/ re-joined the meeting.*

Item		Action/ Report Item
<b>Closed session</b>		
<b>1.</b>	<b><u>Members to meet with Auditors in the absence of management</u></b>	
1.1	A closed session took place between the Audit Committee members and the internal auditor, TIAA (Tausif Taj).	
1.2	Mr Taj advised that the Follow Up Audit for 2024-25 had been delayed as a number of responses were awaited. As soon as the outstanding responses had been received, a finalised version would be circulated to the Committee. It was noted that the majority of audits had been positive, with the exception of the Review of ICT-Data Governance audit, which had been included on the internal audit schedule for follow up. He confirmed that the annual report was being prepared.	
<b>Open session</b>		
<b>2.</b>	<b><u>Introductions, Apologies for Absence and Disclosure of Interest</u></b>	
2.1	The Chair welcomed everyone to the meeting.	
2.2	Apologies for absence were received from Richard Lewis and Kimberley Virr.	
2.3	There were no declarations of interest.	
<b>3.</b>	<b><u>Chair's action</u></b>	
3.1	There had been no use of Chair's action since the last meeting.	

<p>4.</p> <p>4.1</p>	<p><b><u>Minutes of the meeting held on 15 May 2025</u></b></p> <p><b>RESOLVED:</b> That the Minutes of 15 May 2025 be approved as an accurate record and signed by the Chair.</p>	
<p>5.</p> <p>5.1</p> <p>5.2</p>	<p><b><u>Matters arising</u></b></p> <p>The Matters Arising Report was reviewed.</p> <p>Item 6.5 – Due to the recent handover of the audit lead position, this action had been reassigned to DCEO F&amp;CS. The status of the GDPR follow- up actions would be ascertained from the relevant department heads.</p> <p>Item 8.7 – The internal audit plan would be reviewed and any required changes to the timeline would be reported to the Committee.</p> <p>Item 15.4 – The Anti-Fraud Bribery and Corruption Policy would be checked to ensure it aligned with the six principles of bribery prevention.</p> <p>The DCEO F&amp;CS had previously consulted with the Head of IT to determine how to provide the Committee with a higher level of assurance on Cyber Security. In addition to working towards Cyber Essentials Plus accreditation, consideration had been given to commissioning a third party to carry out external and internal penetration testing as well as a cyber security assessment. Members agreed that this was a sensible plan and should be further explored. The DCEO F&amp;CS advised that timescales, scope and alignment with the Audit Plan would need to be considered and that he would bring a proposal to the next Audit Committee meeting in December.</p> <p><b>ACTION:</b> The DCEO F&amp;CS to provide a proposal on commissioning a third party for Cyber Security testing.</p>	<p><b>DCEO F&amp;CS</b></p>
<b>Internal Audit</b>		
<p>6.</p> <p>6.1</p>	<p><b><u>Internal Audit Reports</u></b></p> <p><b><u>6.1 Governance- Strategic Planning</u></b></p> <ul style="list-style-type: none"> <li>• The Governance- Strategic Planning report had an overall conclusion of SUBSTANTIAL assurance.</li> <li>• There was 1 recommendation, graded as routine, which had been accepted by Management.</li> <li>• There were 2 areas of good practice identified.</li> </ul> <p>The DCEO F&amp;CS confirmed that the recommendation ‘to add a section on scenario planning and sensitivity analysis into the financial budget reporting’ had been included in the budget and capital plan which had been approved at Corporation in July.</p>	

6.2	<p><u>6.2 Safeguarding</u></p> <ul style="list-style-type: none"> <li>• The Safeguarding report had an overall conclusion of SUBSTANTIAL assurance.</li> <li>• There were no recommendations.</li> <li>• There were 2 areas of good practice identified.</li> </ul> <p>The Chair commended the positive outcome of the Safeguarding audit which reflected the College's prioritisation of safeguarding.</p>	
6.3	<p>A question was raised about the change in personnel and the appointment of a new Designated Safeguarding Lead and the impact that this had had. The DCEO F&amp;CS confirmed that there had been some changes in line management within the Safeguarding Team and that the function remained strong.</p> <p>The Committee accepted the audit recommendations and management responses and agreed that the Internal Audit Reports would be shared with the Corporation.</p>	
6.4	<p><b>ACTION:</b> That the Internal Audit Reports be shared with the Corporation for information and assurance.</p>	<b>GD</b>
7.	<p><u><b>Internal Audit Recommendations: Follow Up (management)</b></u></p>	
7.1	<p>The Chair requested that, in view of the change in Audit Lead to the DCEO F&amp;CS, a detailed update on the outstanding Internal Audit Recommendations be provided at the next meeting, once the actions had been allocated.</p>	
7.2	<p><b>RESOLVED:</b> The Committee noted the report.</p>	
<b>External Audit</b>		
8.	<p><u><b>External Audit Progress Update (Oral)</b></u></p>	
8.1	<p>The Chair had previously met with Mr Lewis in August and had agreed to provide the following oral update of the External Audit Progress to the Committee in his absence.</p> <ul style="list-style-type: none"> <li>• Work on the external audit was scheduled and currently on track.</li> <li>• There had been no escalation of queries.</li> <li>• Data had been provided for queries on income recognition and income testing.</li> <li>• There were no anticipated issues of materiality.</li> </ul>	

<p>9.</p> <p>9.1</p> <p>9.2</p>	<p><b><u>Regularity Self-Assessment Questionnaire</u></b></p> <p>The DCEO F&amp;CS provided an overview of the Regulatory Self-Assessment Questionnaire and advised that the document confirmed that the College had met all its accountability requirements. The Committee agreed that it was a thorough self- assessment.</p> <p><b>RECOMMENDATION:</b> That the completed Regularity Self- Assessment Questionnaire be recommended to the Corporation for approval and subsequent signature by the Chair and Accounting Officer.</p>	
<b>Governance and Risk</b>		
<p>10.</p> <p>10.1</p> <p>10.2</p> <p>10.3</p>	<p><b><u>Annual GDPR Report</u></b></p> <p>The report outlined the position in terms of GDPR compliance.</p> <p>During 2024/25 the college received 14 Data Subject Access Requests (DSAR).</p> <p>During 2024/25 the college received 39 Freedom of Information (FOI) requests.</p> <p>There were 11 incidents related to minor data breaches.</p> <p>There were no reportable breaches to the Information Commissioners Office (ICO).</p> <p>The College’s cyber security accreditation ‘Cyber Essentials’ was regained in July 2025.</p> <p>Mandatory GDPR training was completed by all staff and checked quarterly at business planning sessions.</p> <p>The internal audit of data governance carried out in January 2025 gave limited assurance.</p> <p>The College had an appointed Data Protection Officer.</p> <p>The DCEO F&amp;CS advised that there had been no follow up from requesters nor correspondence from the ICO to suggest any non-completion of DSARs. Issues around administration and record keeping had been rectified and a review of FOI requests, DSARs and data concerns was conducted weekly.</p> <p>Mr Taj advised that recommendations from the Data Governance Audit had been added to the follow up review, which would provide assurance for 2025-26 and Data Governance had been included again within the three-year rotation, to allow time for implementation of recommendations.</p>	

10.4	<b>RECOMMENDATION:</b> That the GDPR Annual Report be recommended to Corporation for approval.	
11.	<b><u>Report on Whistleblowing, Fraud and Other Irregularities</u></b>	
11.1	<p>The DCEO F&amp;CS summarised the Report on Whistleblowing, Fraud and Other Irregularities.</p> <p>There had been no whistleblowing claims since the last report.</p> <p>Year to date, since 1 August 2024 there had been one irregularity with regards to the College bank account, whereby an anomalous direct debit was taken. This was reported and credited back to the College the following day.</p> <p>Since the last report there had been two fraudulent attempts using the College credit card, both of which were automatically declined by Lloyds. Therefore, the procurement credit card had been blocked and a replacement ordered. The Bank had been unable to identify how the card details had been obtained, however the IP address from one of those transactions appeared to be from the United States.</p> <p>There were three open insurance claims; the details of which had previously been provided to the Committee. One was categorised as a motor vehicle claim and the other two as personal injury claims. The total claim amount, if settled, would be covered by the insurance company.</p> <p>A response was still awaited from Companies House on the complaint the College had raised on 9 October 2024 on Professional Training Limited being linked to Bradford College, this would be followed up again.</p> <p>Pro-active mitigation of cyber-attack continued to take place through daily patching and regular upgrades to servers. There had been no significant cyber security issues or attacks since the last report. In addition, the Cyber Essentials accreditation was achieved in July 2025.</p> <p>The DCEO F&amp;CS advised that a number of electrical and technical items had been reported missing by staff during the relocation of the Bradford School of Art FE provision to DHB. The collective value of the items was estimated to be circa £7,600. A review of CCTV footage had been inconclusive. Messaging had been reiterated that the doors of vacant rooms should remain locked, swipe access should only be available to staff members and students were not permitted to access rooms without staff supervision.</p> <p>Members were advised that each department maintained its own asset register, providing the details and location of high value items over £1,500. Details of high value mobile tech were also registered.</p>	

<b>12.</b>	<b><u>Strategic Risk Management</u></b>	
12.1	The Committee reviewed the Strategic Risk Register which reflected the year-end position. It was noted there had been no changes since the report was last presented at the July Corporation. The SLT would be reviewing the risks across all Committees and identifying any major risks to the implementation of College's Strategic Plan.	
<b>13.</b>	<b><u>Annual Risk Management Report</u></b>	
13.1	<p>The DCEO F&amp;CS presented the Annual Risk Management Report, which apprised the Committee of the risk management activity across the organisation during 2024-25.</p> <p>The strategic risks and their scores had been deemed to be in an overall improving position, mainly in the areas of finance, estates and industrial action, however many of the same environmental factors remained. In addition, during 2024-25, the College's Post Intervention Monitoring Support (PIMS) had come to an end due to continued positive progress.</p> <p>The DCEO F&amp;CS advised that the movement of risks from green to amber was a reflection of the new Risk Management Policy, where risk rating parameters had been reassessed. The scoring for these risks had in fact remained static. However, more movement was anticipated in the coming academic year, due to factors such as the new government developments around education; in addition to the wider economic situation of government funding and the subsequent impact upon the College's funding and income streams. More specifically there remained uncertainty around future capital funding and potential dissatisfaction with levels of pay at colleges, as it lagged behind that of teachers in schools.</p>	
13.2	The Committee noted the Annual Risk Management Report.	
<b>Policies and Statements</b>		
<b>14.</b>	<b>14.1 <u>Data Protection Policy (GDPR)</u></b>	
14.1	The DCEO F&CS advised that the Data Protection Policy had been revised into a policy and procedure format and that no major changes had been made.	
14.2	<b>RECOMMENDATION:</b> Subject to minor typographical amendments, that the Data Protection Policy be recommended to Corporation for approval.	

14.3	<b>14.2 <u>Freedom of Information and Publication Policy</u></b>	
	The DCEO F&CS advised that the Freedom of Information and Publication Policy had been revised into a policy and procedure format and that no major changes had been made.	
14.4	<b>RECOMMENDATION:</b> That the Freedom of Information and Publication Policy be recommended to Corporation for approval.	
<b>Any other business</b>		
<b>15.</b>	<b><u>Items for report to the Corporation</u></b>	
15.1	<ul style="list-style-type: none"> <li>• Minutes of meeting – 4 September 2025</li> <li>• Internal Audit Reports</li> <li>• RSAQ -for approval and signature</li> <li>• Annual GDPR Report</li> <li>• Data Protection Policy</li> <li>• Freedom of Information and Publication Policy</li> </ul>	
<b>16.</b>	<b><u>Any other business</u></b>	
16.1	There was no other business.	
16.2	The Chair closed the meeting at 16:45.	
<b>17.</b>	<b><u>Meeting Evaluation</u></b>	
17.1	To be circulated by the Deputy Governance Director	

Approved by the Committee:

.....**S.West**.....  
Signed by the Chair

.....**04.12.25**.....  
Date

### Agreed actions

No	Minute	Action	Who?
1	5.2	The DCEO F&CS to provide a proposal on commissioning a third party for Cyber Security testing.	DCEO F&CS
2	6.4	That the Internal Audit Reports be shared with the Corporation for information and assurance.	GD
3	17.1	Meeting Evaluation to be circulated by the Deputy Governance Director	DGD