

## MINUTES OF THE MEETING OF THE AUDIT COMMITTEE

HELD: on Thursday 26 February 2026 at 16.00 via MS Teams

Present	In attendance
Sharon West (Chair)	Richard Lewis (RSM) (Items 1-8)
Barbara Mangan (Vice Chair)	Tausif Taj (TIAA)
Gavin Hamilton	Neil Hankinson (TIAA) (Item 6)
	Chris Malish (DCEO F&CS)
Apologies	Allison Booth (Governance Director)
Tony Bullock	Rachel Henry (Deputy Governance Director)
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 auditors, TIAA (Tausif Taj) and external auditors, RSM (Richard Lewis).	
1.2	Mr Taj advised that the internal audit was progressing in line with the annual plan; there were no concerns and everything was on track.	
<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 Tony Bullock and Kimberley Virr.	
2.3	There were no disclosures of interest.	
<b>3.</b>	<b><u>Chair's action</u></b>	
3.1	There had been use of the Chair's action to authorise the DCEO F&CS to be the lead officer in the TIAA investigation, should any further escalation have been required.	

4.	<b><u>Minutes of the meeting held on 4 December 2025</u></b>	
4.1	<b>RESOLVED:</b> That the Minutes of 4 December 2025, including the confidential annex be approved as an accurate record and signed by the Chair.	
5.	<b><u>Matters arising</u></b>	
5.1	The Matters Arising Report was reviewed:  <i>11.2 - The DCEO F&amp;CS to present a report on how emerging risks were being incorporated within the Risk Register - The DCEO F&amp;CS advised that the Risk Management Policy addressed emerging risks and the Strategic Risk Register was routinely amended to reflect these. Members agreed that this action could now be removed.</i> <i>NH/J</i>	
<b>Investigation</b>		
6.	<b><u>TIAA- Financial Transactions Investigation</u></b>	
6.1	<i>A confidential minute was taken for item 6 - see confidential annex.</i> <i>NH/L</i>	
<b>Internal Audit</b>		
7.	<b><u>Internal Audit Reports</u></b>	
7.1	<p><b><u>7.1 Assurance Review of Safeguarding</u></b></p> <ul style="list-style-type: none"> <li>• The Assurance Review of Safeguarding report had an overall conclusion of REASONABLE assurance.</li> <li>• There were 2 recommendations, 1 graded as important and 1 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 advised that the reported levels of training non-compliance were largely as a result of the way the data had been calculated. The system recorded only those who had already completed the training, which meant all remaining staff had been categorised as non-compliant. This did not reflect the overall position, as it included staff who were approaching their refresher deadline and were still within the permitted grace period. In addition, staff on long-term sickness or maternity leave had been included in the initial figures; these cases were currently being reviewed and training rolled out as appropriate.</p> <p><b><u>7.2 Assurance Review of Succession Planning- Board and Senior Post Holders</u></b></p> <ul style="list-style-type: none"> <li>• The Assurance Review of Succession Planning - Board and Senior Post Holders report had an overall conclusion of SUBSTANTIAL assurance.</li> </ul>	

	<ul style="list-style-type: none"> <li>• There was 1 recommendation graded as low, which had been accepted by Management.</li> </ul> <p><u>7.3 Assurance Review of Procurement</u></p> <ul style="list-style-type: none"> <li>• The Assurance Review of Procurement report had an overall conclusion of REASONABLE assurance.</li> <li>• There were 6 recommendations, 4 graded as important and 2 graded as routine, which had been accepted by Management.</li> <li>• There were 2 areas of good practice identified.</li> </ul> <p>Mr Taj advised that the timing of the audit had coincided with several major procurement activities already in progress. In addition, implementation of the new procurement system was underway, resulting in a transitional period for data management processes. This context contributed to one of the audit recommendations being disputed. Mr Taj confirmed that the recommendation itself remained valid; however, the rationale for not proceeding with its implementation at this stage had been acknowledged and accepted. Rather than amending the original audit report to remove the recommendation, it would instead be documented in the follow-up report that the recommendation had been considered but would not be implemented.</p> <p>Mr Lewis acknowledged that the implementation of the new procurement system and associated processes was beginning to show clear progress, with momentum building across the procurement function and commended the team for their efforts in driving the improvements.</p> <p>The DCEO F&amp;CS confirmed that the recommendation to update the Strategic Risk Register to include specific risk relating to compliance with the Procurement Act 2023 had already been completed.</p> <p>Mr Taj advised that TIAA had changed the report template as a result of starting to use different audit management software and invited members' feedback.</p>	
<p><b>8.</b></p> <p>8.1</p>	<p><b><u>Internal Audit Recommendations: Follow Up (management)</u></b></p> <p>The DCEO F&amp;CS provided an update on the outstanding Internal Audit Recommendations.</p> <ul style="list-style-type: none"> <li>• 2024/25 – 2 overdue actions which had agreed revised completion dates; 2 not yet due; 86% completed, 14% not yet due. This was across 9 internal audits, of which 7 were rated Substantial, 1 Reasonable, and 1 Limited, generating a total of 14 audit recommendations.</li> <li>• 2024 External Audit actions – 18 completed, 1 ongoing.</li> </ul>	

	<ul style="list-style-type: none"> <li>• 2025/26 – 3 audits and 1 investigation had been carried out. Of the resulting 14 actions, 5 had been completed, 1 was ongoing and 8 were not yet due for completion.</li> </ul> <p>The DCEO F&amp;CS advised that full access had now been obtained to historic data access requests. Updated documents had been requested to ensure the most current position was reflected and these revised materials were now ready for review. An extension of 30 April 2026 had previously been approved, with the expectation that the related outstanding actions would be completed within that period.</p> <p>To support timely progress of outstanding audit actions, a monthly follow up email was now being issued to action owners. Additional guidance was also being provided to staff who were new to internal audit to assist them in framing actions clearly and demonstrating evidence of closure.</p> <p>Mr Lewis acknowledged that good progress had been made in this area and emphasised the importance of continued training to ensure improvements were sustained over time.</p> <p>RL/L</p>	
--	---	--

**Governance and Risk**

<p><b>9.</b></p> <p>9.1</p> <p>9.2</p> <p>9.3</p> <p>9.4</p>	<p><b><u>Report on Whistleblowing, Fraud and Other Irregularities</u></b></p> <p>The DCEO F&amp;CS summarised the Report on Whistleblowing, Fraud and Other Irregularities:</p> <p><i>A confidential minute was taken for item 9.1 - see confidential annex.</i></p> <p><b>Financial Concerns</b></p> <p>Since the last report there had been no irregularities with regards to the College bank account or the College credit.</p> <p><i>A confidential minute was taken for item 9.2 - see confidential annex.</i></p> <p><b>Insurance Claims</b></p> <p>There were seven open insurance claims. The existing claims had previously been provided to the Committee and were categorised as two motor vehicle, three personal injury, and one of cyber liability. A new claim regarding personal injury to an employee was in progress.</p> <p><b>Cyber Security</b></p> <p>System updates had taken place to improve security and enable future developments. The College’s reliance on on-premises infrastructure had been reduced and its ability to scan for malicious emails, both incoming and outgoing had been improved.</p>	
--	---	--

	<p>The external Cyber Security Assessment (CSA) had been procured via the G-Cloud 14 framework. It would commence on 14 May 2026 and would be carried out by JISC, who run the national Janet education network for Universities and Further Education Colleges, the Cyber Security Incident Response Team and the Annual Security Conference. This would provide unparalleled insight into real-world threats to the sector and best-practice mitigations against them.</p> <p>While the CSA included automated security scanning, human-mediated penetration testing (also from JISC) had also been procured, which would follow and be informed by the CSA and facilitate further evaluation of the College’s cyber security position.</p>	
<p><b>10.</b></p> <p>10.1</p>	<p><b><u>GDPR Update</u></b></p> <p>The DCEO F&amp;CS presented the following GDPR update:</p> <p>Since the start of the academic year, there had been 47 requests to the Data Protection mailbox, which were made up of the following:</p> <ul style="list-style-type: none"> <li>• 27 Data access requests – either through data sharing agreements or requests from the police</li> <li>• 10 Data subject access requests</li> <li>• 4 Data concerns</li> <li>• 6 Data breaches – none of which were ICO reportable</li> </ul> <p>Of the 10 Data subject access requests, 6 had been completed and of the other 4, 2 required ID verification to progress which had been requested but not yet received. 1 was ongoing due to requiring significant redaction of the information requested, which would be completed prior to the 26 February 2026 and the final one required follow up, as it had been missed due to staff absence.</p> <p>The DCEO F&amp;CS advised that a GDPR update would be provided at each Audit Committee meeting going forward, in accordance with the Audit Schedule of Business.</p>	
<p><b>11.</b></p> <p>11.1</p>	<p><b><u>Strategic Risk Management</u></b></p> <p>The Committee reviewed the strategic risks for which it had oversight.</p> <p>The DCEO F&amp;CS highlighted that ‘non-compliance with the Procurement Act 2023’ had been added to the risk relating to financial sustainability due to its financial implications.</p>	

	Updates to commentary were reviewed and it was noted that the only change to scoring was a reduction to reflect the resolution of the trade union dispute.	
<b>Policies</b>		
<b>12.</b>	None	
<b>Any other business</b>		
<b>13.</b>	<b><u>Items for report to the Corporation</u></b>	
13.1	<ul style="list-style-type: none"> <li>• Minutes of meeting - 26 February 2026 - For information</li> <li>• TIAA - Financial Transactions Investigation</li> <li>• TIAA Internal Reports</li> </ul>	
<b>14.</b>	<b><u>Any other business</u></b>	
14.1	There was no other business.	
14.2	The Chair closed the meeting at 17:00.	
<b>15.</b>	<b><u>Meeting Evaluation</u></b>	
15.1	To be circulated by the Deputy Governance Director.	<b>DGD</b>

Approved by the Committee:

**S. West**

**14.05.26**

Signed by the Chair

Date

**Agreed actions**

No	Minute	Action	Who?
1.	15.1	Meeting Evaluation to be circulated by the Deputy Governance Director.	DGD