



AUDIT COMMITTEE

MINUTES of the Meeting of the AUDIT Committee held on Wednesday 12 March 2025 at 13.30 via remote participation

Members present: Gillian Lancaster Amali de Alwis Gurpreet Kaur		External member and Chair External member Co-opted specialist
In attendance: Steven Connors Chris Payne Jacky Gearey		
		Validera for item 3.6 Interim Director of Finance & Data (FD) for items 3.3, 3.4, 3.5, 3.7 and 3.8 Clerk
Quorum 2 members		
Agenda Item		Action by
	Opening of meeting The Chair opened the meeting at 13.35 and thanked everyone for attending.	
	Apologies for Absence 1. Imran Razzaq 2. Mark Smith There were no other apologies.	
	Declarations of interest There were no declarations of interest.	
3.1	Minutes of Previous meeting	
	The committee approved the following as an accurate record of the meeting held and decision taken: (i) minutes of the meeting held on 27 November 2024 Resolved that the minutes were an accurate record of the meeting held 27 November 2024	
3.2	Matters Arising	
	Item 1.4 Internal Audit - provide the committee with the approaches to be taken regarding AI for March meeting – delayed to June meeting. All other actions had been closed and there were no other matters arising.	
3.3	Notification of any matters for concern (e.g. fraud, whistleblowing)	
	The FD confirmed that there had been no matters of concern to report.	
3.4	Audit Output Tracker The tracker provided an update on the progress with recommendations resulting from internal and external audit work carried out to date, completed actions had been greyed out and would be removed from future reports. For reassurance the FD confirmed that most of the historical actions had been cleared. The committee reviewed the tracker noting the following audit activities:	

	<p>Internal audit 2022-23 - Information Governance - partially completed with 3 actions outstanding regarding data assets, set up of contract register, privacy notices for all data subjects</p> <p>Internal audit 2023-24 - Health & Safety – 75% completed with one action outstanding regarding framework trial underway (for registering contractor agreements to include DBS and insurance) due for completion in August.</p> <p>Internal audit 2024-25 - Safeguarding –overseas checks as part of pre-employment checks to be carried out where relevant.</p> <p>External Audits - Audit of 23-24 financial statements – 3 actions outstanding covering funding agreements wording of named entities; documenting charge card expenditure; and year end reporting preparation.</p> <p>Following a recommendation in the 'follow-up audit' an additional section has been added for the committee showing all completed actions during the year.</p> <p>There were no questions.</p> <p>Resolved that the audit output tracker had been received and noted by the committee</p>	
3.5	Risk Management	
	<p>Strategic Risk Register</p> <p>The FD advised that the strategic risk register had been reviewed by ELT and that no new risks had been added but to be mindful that this will change after Bain has completed their work on the new strategy. Of note following was discussed:</p> <p>Risk 8 be removed as this was a duplication of Risk 23.</p> <p>Risk 10 the emerging risk around recruitment to Manchester Sixth Form has been included under a broader sixth form recruitment risk covering both sites (similar to apprentice recruitment).</p> <p>Risk 23 has been reworded to reflect that the risk will apply to the new emerging strategy as opposed to Ada 2.0.</p> <p>Of the 24 strategic risks, one has moved in a positive direction, (fundraising) one negatively (T-Level work placements) and the remainder there was no change. The one risk with a red residual risk rating concerned apprenticeship volumes. The Chair asked about the RAG rating noting a large number were amber and if this was the norm. Much of this it was explained concerned the apprenticeship income which was received later on in the year, fundraising and members of staff doing multiple roles. As the new strategy will not be ready until late in the summer term, the FD felt that this was good practice to present a termly update cognisant that the register will change for the September meeting</p> <p>Resolved that the Risk Management update was received and noted by the committee</p>	
3.6	Internal Audit Progress Report	
	<p>Steven Connors from Validera, which provides the internal audit services to the College, advised on the internal audit progress against the 24/25 plan.</p> <ul style="list-style-type: none"> Safeguarding audit has been completed with adequate assurance provided. Areas of good practice were noted and included DSL's responsibilities clearly defined, use of CPOMs, monitoring online activity and annual safeguarding training sessions. Of note areas for improvement covered overseas checks for new starters (if applicable), DBS checks refresh which though not essential was viewed as good practice over a 3 year period, re-employment procedures, and the possible amendment to the retentions schedule regarding staff records for those who have left the College. Asked how often a safeguarding audit should be undertaken, the committee was advised that it was normally every 2 years unless there were major changes in legislation. The committee then discussed the overseas checks procedure compared to the UK's DBS process, which was 	

	<p>considered to not be as good as the UK's; the College's risk appetite to safeguarding and the need for a rolling DBS to be available for all staff and board members. The FD assumed that this would incur additional staffing and costs but agreed to provide fuller details at the next meeting on this.</p> <ul style="list-style-type: none"> • Cyber Essential based audit scope has been agreed to add to the compliance work already done. • Student Records (ILR), CFC – Income & Payments and HR & payroll health checks all to be completed with May to July time period. <p>Resolved that:</p> <p>(i) Internal Audit Progress Report was received by the committee</p> <p>(ii) FD to provide costs for a rolling DBS facility at next meeting</p>	
3.7	Health & Safety	
	<p>The FD provided a brief verbal update confirming that apart from the routine testing of equipment, ensuring all policies up to date and premises maintenance there was nothing significant to report.</p> <p>There were no questions.</p> <p>Resolved that the verbal Health & Safety update was received and noted by the committee</p>	
3.8	GDPR Update	
	<p>FD confirmed that FOI requests were received regularly but in the main they referenced school information so were not actioned. The College had received two DSARs which had been time consuming to address and covered confidential requests pertinent to an apprentice and staff member.</p> <p>Resolved that the GDPR update was received and noted by the committee</p>	
3.9	Any Other Business	
	FD advised that the current external auditors were in the final year of their extension (5 years in total) and that the College would need to go out to tender. was no further business.	
3.10	Items to be taken forward to next Board Meeting	
	1. Risk Register	
3.11	Date of Next meeting	
	1. 18 June 2025	
	Close of Meeting	
	Meeting closed at 14.07	