

# Audit Committee

Thursday 25 September 2025, 6:00-7:55pm

Block 1 Boardroom (1.204)



Meeting papers link: [25 Sept 2025 \(GovernorHub\)](#)

## Committee members in attendance:

Shabir Chagan  
Ian Hughes (Committee Chair)  
Alison Jarrett (Committee Vice Chair)  
Grant Johnson

## Officers in attendance:

Nathan Coughlin, Bishop Fleming - Virtual (Item 3)  
Asam Hussain, RSM - Virtual  
Steph Morley, Director of Governance  
Sean Rudolph, Director of Finance  
Andrew Woodford, CFO & Vice Principal

## APPROVED MINUTES

Item	Discussion	Action
1	<b>Welcome</b> The Chair opened the meeting and welcomed all in attendance to the first 'risk-focused' meeting of the Committee.  It was confirmed the meeting was quorate and that virtual attendees were able to hear and contribute.	
2	<b>Procedural matters</b>	
2.1	<u>Apologies</u> There were no apologies received as all committee members were in attendance.	
2.2	<u>Declarations of interest</u> There were no declarations of interest for this meeting or reported changes to governors' individual declarations of interest.	
2.3	<u>Confidential item(s)</u> There were no items for discussion under confidential session.	
2.4	<u>Approvals since last meeting</u> There had been no approvals/decisions made since the last meeting.	
2.5	<u>Minutes of last meeting and actions/matters arising</u> The Committee <b>approved</b> the minutes of the meeting held on 22 May 2025 as a true record.  The Committee noted the progress made with completing the actions from previous meetings (discussed under AoB, Item 8).	
3	<b>Audit plans and reports</b>	
3.1	<u>External audit update</u> A. Woodford provided a verbal update on the work undertaken to date to prepare for the 2024/25 audit and advised the interim audit carried out over the summer had not identified	

any issues or concerns. N. Coughlin confirmed the audit was on track and that all requested information had been provided to date.

The Committee noted a change in audit partner for the college and N. Coughlin confirmed Georgie Grant, who had worked with the college for a number of years, would be stepping up as audit manager following Jane Grimshaw's departure; therefore, there were no concerns about transition to the new arrangements.

The Committee asked if there were any material changes to the audit requirements for this year, particularly any that clashed with the charity SORP. N. Coughlin confirmed there had been some minor changes within the audit guidance, which had been reflected in the audit approach. He advised the FE SORP was followed by colleges, rather than the charity SORP; therefore, any clashes with the charity SORP were of no concern.

### 3.2 Internal audit plan 2025/26

A. Woodford presented the updated internal audit plan for 2025/26, which he confirmed had been reviewed to reflect the Committee's feedback at the last meeting. The proposed areas for internal audit this year were therefore now budgetary control, curriculum planning, learner support and payroll.

The Committee noted the updated plan and asked what constituted a deep-dive audit. A. Hussain explained would not only involve assessment against key controls but would also compare practice from across the sector (and beyond).

After being advised a recent IT & Digital audit had covered cyber security, the Committee asked how the college would assure itself between audit activity. A. Woodford reported cyber security appeared within the risk register and at the request of the Finance & Resources Committee would become a separate risk in its own right. A. Hussain advised all cyber security-related actions had been confirmed as completed during the recent follow-up audit and suggested the year's audits could have cyber security as a 'golden thread' (where appropriate).

The Committee discussed the Corporation's request for a review of the audit plan to ensure the ILR issues raised by Burnley College's Ofsted report were sufficiently addressed by audit activity at Halesowen College. A. Woodford spoke about the multiple ways the ILR data was audited, and the Committee was satisfied this activity was sufficient.

The Committee **approved** the updated Internal Audit Plan 2025/26.

### 3.3 Follow-up report 2024/25

A. Woodford advised the report from last year's follow-up audit was close to being signed off and the final areas of contention were being addressed with RSM.

The Committee expressed its disappointment that the report was not ready for discussion at this meeting and the timeliness of report publication was acknowledged as an area for development.

### 3.4 Audit action tracking – progress report

S. Rudolph referred to the report and highlighted the progress made since the last meeting.

The Committee **noted** the report and **agreed** to the removal of the completed actions, as outlined in the report.

**4 Spotlight: Risk register 2025-26**

The Chair introduced the item by explaining its purpose - to have an in-depth discussion about the key risks and the college's approach to risk management and reporting for 2025/26.

A. Woodford presented the risk dashboard, a representation of the risk register via PowerBi, provided committee members with a 'tour' of the homepage and demonstrated how to interrogate the dashboard. The following was highlighted/discussed and agreed as further improvements during the discussion:

**AW**

- Displaying the mitigated risk score alongside the unmitigated score for the 'top ten' tables (to demonstrate the impact of the action taken or to be taken)
- The move to a three status format of describing risk to reflect when risks are unmitigated (no action), residual (controlled) and mitigated (after further action)
- Tabs/hover boxes for risk descriptors (or other means of identifying full descriptors)
- Updating the 'homepage' in terms of format and information displayed
- Including the financial impact of the risk, where applicable, in the action plan
- Adding a separate risk for cyber-attack against the college

A. Woodford advised the risk register had undergone an update at the beginning of term and highlighted where there had been changes to risk level, as well as those assessed as 'High'. He explained all high-level risks (those above threshold) were required to have an action plan detailing the action to be taken to mitigate the risk. The Committee noted the update and requested the impact levels of some risks be reviewed, and risk levels adjusted accordingly where applicable.

**AW**

A. Woodford advised governance had been added as a new risk category and, in consultation with S.Morley, a set of governance risks had been incorporated into the register. S.Morley highlighted the risks that had been assessed as high-level and advised they would be added to the action plan before the next meeting. The Committee noted the addition of governance and endorsed the new risks added as part of that new category.

**SM**

A. Hussain confirmed the risk register addressed all the key risk areas he would expect, in particular AI, geopolitical issues and cyber-attack, and suggested the consideration of uncertainty around government funding – an emerging risk across the sector.

**AW**

The Committee thanked A. Woodford for his explanation of the dashboard and resulting discussion, and all agreed this additional meeting focused on risk had been worthwhile.

**5 Policy framework update**

S.Morley presented the updated policy framework and informed the Committee about the work undertaken since the last meeting, including progress regarding the policies that had been identified as in need of review.

A. Woodford referred to the publication requirements for college websites and asked if the DfE guidance was the correct document to be used when assessing compliance. A. Hussain confirmed the DfE guidance was used to assess compliance when conducting the most recent internal audit on website publication and agreed to provide any additional checklist used. S. Morley confirmed the DfE guidance had been used when producing the policy framework, and she would cross-check for compliance against any additional resources provided regarding website publications.

**AH**

**SM**

As a new governor, G. Johnson asked where copies of the college policies could be found – S.Morley agreed to provide the link to the 'intranet' pages where college policies were stored.

**SM**

The Committee **noted** the update and the progress made since the last report.

## 6 **Fraud prevention**

A. Woodford presented the fraud prevention questionnaire for discussion by the Committee. The questionnaire had been developed by the AoC to help colleges assess their compliance with the new obligations introduced by the Economic Crime & Corporate Transparency Act 2023.

The Committee **evaluated** the fraud questionnaire and **noted** its value in helping to develop fraud prevention systems and procedures. A couple of errors were noted, due to the inconsistent wording of the questions, and it was agreed A. Woodford would revisit the responses.

**AW**

## 7 **By exception reports**

### 7.1 Fraud, bribery and money laundering

A. Woodford advised fraud prevention training was planned for all staff members and confirmed staff failing recent phishing tests were required to attend mandatory training.

### 7.2 Data protection and FOI

A. Woodford informed the Committee a number of low-level GDPR non-compliance incidents had been reported this year to date, including one reported to the ICO (no further action required). He advised any staff member involved in a data breach was required to attend face-to-face training and confirmed disciplinary action would be taken in the event of repeated breaches.

There was nothing further to report at this time for the following:

- Cyber security
- Governance and regulatory compliance
- Health and safety
- Office for Students (OfS)
- Procurement
- Whistleblowing

## 8 **Any other business**

There was no further business for discussion and the Chair closed the meeting at 7:55pm.

### **2025/26 meeting dates:**

- ~~25 September 2025 (risk focus)~~
- 04 December 2025 (annual accounts focus)
- 05 March 2026
- 21 May 2026

## Actions from meeting

See Corporation & Committee action tracker for full details and updates

Audit Committee – 25 September 2025				
1	4	Risk register improvements: <ul style="list-style-type: none"> <li>- Revise the register to reflect a 3-status format</li> <li>- Show mitigated risk score alongside unmitigated risks to show impact of action taken</li> <li>- Add an explanation in tabs/hover boxes (or similar) for risk descriptions</li> <li>- Revise the risk register’s ‘home page’ structure</li> </ul>	AW	Mar-26
2	4	Risk: Revise the risk levels for the risks discussed during the meeting	AW	Dec-25
3	4	Risk: Add separate risk for cyber attack	AW	Dec-25
4	4	Risk: Send GJ a copy of the recent IT & Digital audit report	AW	ASAP
5	4	Risk: Complete action plan for agreed governance risks	SM	Dec-25
6	4	Risk: Consider inclusion of uncertainty re government spending as a risk	AW	Dec-25
7	5	Policy fwk: Share checklist for website compliance used by RSM	AH	Dec-25
8	5	Policy fwk: Cross-check framework with checklist provided under Ref 11	SM	Dec-25
9	5	Policy fwk: Send GJ details of where internal policies are stored	SM	ASAP
10	6	Fraud: Revisit the responses to the questionnaire	AW	Dec-25