



Minutes of the Audit Committee Meeting held on Thursday 25 September 2025 at 8am via Teams

- Present:** Andrew Jones – Chair (*Co-opted Governor*)
Sue Jarvis (*Co-opted Governor*)
Graeme Slater (*Foundation Governor*)
Amelia Southward (*Co-opted Governor*)
- In attendance:** Siobhan Archibald (*WBG – Internal Auditor*)
Nicola Tucker (*Murray Smith – External Auditor*)
Michelle Williams (*Vice Principal, Finance, Resources & Systems*)
Ruth Potter (*Clerk*)

PART 1

The Chair welcomed all attendees and the meeting was opened in prayer at 8am.

1. ROUTINE AND STANDING ITEMS

1.1 Declarations of interest

Members were invited to declare whether they had any direct or indirect personal, prejudicial or pecuniary interest or conflict of interest in any matter that formed part of the agenda for this meeting or was likely to be discussed at this meeting. There were no declarations of interest made.

1.2 Apologies for absence

All members were present. The meeting was quorate.

1.3 Items to be included under urgent business

There were no items submitted for inclusion under urgent business.

1.4 Minutes of the Audit Committee meeting held on 10 June 2025 (*previously circulated*)

The minutes were approved as a correct record and would be signed by the Chair in accordance with Article 12 (3) of the Articles of Government. The publication of the minutes was authorised in accordance with Article 13.

1.5 Matters arising from the minutes (*previously circulated*)

Committee members considered the action log prepared by the clerk.

Action 1 – Committee members agreed to suspend this action in light of the other activity supporting the development a College-wide AI strategy.

Action 3 – The Vice Principal confirmed that the College was not currently in scope for the new failure to prevent fraud offence.

Action 5(b) – The Clerk confirmed that no further changes were required to the Committee's terms of reference following the publication of the updated College Financial Handbook.

2. RISK MANAGEMENT

2.1 Risk Register and Action Plan *(previously circulated)*

The Vice Principal reported that following governors' approval of the College's new three-year Strategic Plan in July, a new Risk Register had been prepared that linked to the newly defined strategic priorities. The Senior Leadership Team (SLT) had reviewed all risks afresh based upon the new plan and assessed these in accordance with the standard scoring mechanism. As a result, one significant risk and three contingent risks had been identified as follows:

Significant risk

- Strategic goal 6.1, Review options regarding conversion to a Catholic 16-19 academy – as the Archdiocese had not yet published its updated academisation strategy, there was a risk due to timescale slippage.

Contingent risks

- Strategic goal 2.4, Successfully develop and introduce AAQ qualifications in response to the government's Level 3 Reform policy – risks pertaining to the impact on the College's curriculum offer, particularly in certain subject areas.
- Strategic goal 2.6, Offer high quality impartial Careers Education, Information, Advice and Guidance (CEIAG) to all students (pre-enrolment, enrolment and post-enrolment) to ensure an appropriate programme of study and positive future progression – risks pertaining to achievement of target enrolment numbers and associated impact on funding.
- Strategic goal 3.1, Maintain an excellent standard of teaching, learning and assessment – risks associated with any dip in student outcomes.

The Vice Principal confirmed that the Risk Register would be updated every half-term to allow SLT to track issues and associated actions.

The Chair thanked the Vice Principal for her report and Committee members commented on the improved format of the new Risk Register which would facilitate clearer oversight for governors.

Resolved:

- **That the Risk Register and Action Plan be noted and recommended to the Governing Body for approval.**

ACTION – FGB agenda item for approval

2.2 JISC Cyber Security Action Plan – update report *(previously circulated)*

In the absence of the IT Manager, the Vice Principal referred governors to the update report and confirmed that progress had slowed over the summer period due to planned IT maintenance and upgrade work to College equipment.

Resolved:

- **That the JISC cyber security action plan update report be received and noted.**

3. INTERNAL AUDIT

3.1 Letter of engagement *(previously circulated)*

Siobhan Archibald introduced herself to the Committee and confirmed that she had taken over as Internal Audit Manager for WBG. She referred the Committee

to the letter of engagement issued following WBG's reappointment as Internal Auditor. The letter outlined respective responsibilities, general terms and conditions and confirmed the number of audit days to be provided for the agreed fee.

Resolved:

- **That the Internal Auditor letter of engagement be received and noted.**

3.2 Audit Needs Assessment and Internal Audit Plan 2025-26 (*previously circulated*)

The Internal Auditor presented the three-year Audit Needs Assessment for 2025-26 to 2027-28, incorporating the operational Audit Plan for 2025-26. The Plan had been developed in line with a risk-based approach following consideration of the College's Risk Register and discussion with the Vice Principal, Governance Professional and Chair of Audit Committee. Five areas of review were proposed for 2025-26 as follows:

- Curriculum Planning – December 2025 to report to Committee in March 2026
- Estates Management – December 2025 to report to Committee in March 2026
- Exams Process – March 2026 to report to Committee in June 2026
- Overall Financial Controls – March 2026 to report to Committee in June 2026
- Follow Up Review – March 2026 to report to Committee in June 2026

The Internal Auditor referred Committee members to the audit universe which provided an overview of the internal audit coverage since 2019. The three-year Audit Needs Assessment had been developed with this assurance mapping in mind and would remain a flexible plan, subject to annual review, to ensure that arising needs and issues could be factored in as required.

The training offered by the Internal Auditor was also highlighted and it was agreed that this would be discussed further under item 7.2.

The Chair thanked the Internal Auditor for her comprehensive report and, following discussion, the Committee recommend approval of the Plan to the full Governing Body.

Resolved:

- **That the Audit Needs Assessment and Internal Audit Plan for 2025-26 be recommended for approval to the full Governing Body.**

ACTION – FGB agenda item for approval

3.3 College management update report on previous recommendations and actions taken (*previously circulated*)

The Vice Principal provided a progress report on all the recommendations made by the Internal Auditors. Recommendations had been brought forward from three reports:

- Budgetary and Financial Reporting (February 2025)
- Staff Recruitment and Retention (February 2025)
- Funding Review (May 2025)

An update was provided on all outstanding actions and progress towards final completion was noted.

Budget holder training – further to the generic finance training for all staff held in August, new budget holder training was available and a recorded budget-holder training session was under development for release on the College VLE.

Staff induction checklist – new checklist form in use for new staff commencing in September 2025. A review of the process would take place once the full induction programme had been completed.

Learner agreement on Cedar – updated learner agreement, to include core learning aim and learner's start dates, in development with Cedar and release planned for the end of September.

The Chair thanked the Vice Principal for her report.

Resolved:

- **That the College management update report on previous internal audit recommendations be received and noted.**

4. EXTERNAL AUDIT

4.1 Audit Strategy Memorandum for the year ended 31 July 2025 (*previously circulated*)

The External Auditor presented the Audit Strategy Memorandum for the year ended 31 July 2025. The Committee considered the document prepared by Murray Smith LLP that had been previously circulated. The audit would encompass:

- audit report on financial statements
- audit report on regularity audit
- audit completion and management letter document reporting on the main findings from the audit
- audit report on Teachers' Pension Agency return.

Nicola Tucker highlighted the following points:

- College was in a good financial position based on figures for the first 11 months of the year to 30 June 2025
- reviewed Internal Audit reports, College Risk Register and other audit risks and overall audit risk assessed as low
- audit timeline culminating in report back to Audit Committee in November 2025.

The Chair thanked the External Auditor for her report.

Resolved:

- **That the Audit Strategy Memorandum for the year ended 31 July 2025 be received and noted.**

5. COMPLIANCE AND ASSURANCE

5.1 **Draft Regularity Self-Assessment Questionnaire** *(previously circulated)*

The Vice Principal presented the College's draft regularity self-assessment questionnaire for 2024 to 2025 for the Committee's consideration. It was reported that the questionnaire was supported by a file of evidence that was reviewed by the External Auditor as part of the regularity process. The final document must be signed by the College's Accounting Officer and Chair of Governors prior to submission to the regularity auditor.

Q – Had any risks arisen as a result of new regulatory guidance issued during 2024-25?

A – No specific risks. Updated College Financial Handbook and new regulatory guidance for external auditors and reporting accountants served to clarify responsibilities of key personnel.

Resolved:

- **That the draft regularity self-assessment questionnaire be approved and recommended for signature by the Chair of Governors.**

5.2 **Code of Governance – annual review of compliance** *(previously circulated)*

The Clerk presented an updated self-assessment report against the principles of good governance set out within the Charity Governance Code. The Code worked on a 'apply or explain' basis and the self-assessment provided evidence of compliance across all code principles. It was noted that the external governance review report and Ofsted inspection report had provided additional, external assurance of compliance against a number of key areas during 2024. Further opportunities for continuous improvement were highlighted and would be reflected in the annual governance self-assessment report and resulting action plan.

The Clerk also updated Committee members on the College's imminent involvement in a governance research and benchmarking initiative which would provide a further, external assessment of how effectively the College was observing the principles of the governance code.

The Chair thanked the Clerk for her report and governors' comments were invited.

Resolved:

- **That the annual review of compliance against the code of governance be noted and approved.**

5.3 **Calendar of Business 2025-26** *(previously circulated)*

The Clerk presented a proposed schedule of business for the Governing Body and its committees for the academic year ahead. One of the Audit Committee's key functions was to assess and provide the Governing Body with an opinion on the adequacy and effectiveness of the College's assurance arrangements, assurance over sub-contracting, framework of governance, risk management and control processes for the effective and efficient use of resources, solvency and the safeguarding of assets. Members considered the document and confirmed its contents.

Resolved:

- **That the Calendar of Business 2025-26 be approved.**

5.4 **Audit Committee Annual Report 2024-25** *(previously circulated)*

The Chair presented the draft Audit Committee Annual Report which was a statutory requirement of the College Financial Handbook. The draft report had been prepared by the Clerk in consultation with the Chair of the Audit Committee. Responsibility for the content of the report rested with the Audit Committee and, following due consideration, members confirmed that no amendments were required.

Resolved:

- **That the Audit Committee Annual Report 2024-25 be recommended to the Governing Body for approval.**

ACTION – FGB agenda for approval

6. **POLICIES**

6.1 **Safe Use of AI Policy** *(previously circulated)*

The Vice Principal presented this new policy which had been developed as part of the College's wider AI strategy. The policy had been drafted with reference to sector best practice and in consultation with the College's newly appointed Edutech Co-ordinator. The aim was for the policy to provide a clear framework for staff on the acceptable use of AI tools. Included within the policy were sections on:

- Legal framework
- Roles and responsibilities
- Data protection and cyber-security
- Intellectual property implications
- Using AI tools
- Misusing AI tools
- Exams and assessments
- Safeguarding
- Teaching students about the safe use of AI

An Equality Impact Assessment (EIA) had been completed for this new policy.

Discussion ensued and governors indicated that the policy provided a clear and concise framework for the use of AI across College.

Resolved:

- **That the Safe Use of AI Policy be recommended to the Governing Body for approval.**

ACTION – FGB agenda for approval

7. **COMMITTEE EFFECTIVENESS**

7.1 **Review of Key Performance Indicators (KPIs) 2024-25 and approval of KPIs for 2025-26** *(previously circulated)*

The Committee was required to review its own performance annually and the Clerk presented an analysis of performance against agreed KPIs from the previous academic year. It was noted that 11 KPIs had been fully achieved and two KPIs had been partially achieved. The partially achieved KPIs included KPI 1

(due to individual member attendance below 75%) and KPI 6 (as consideration of the annual internal audit plan and external audit strategy had been delayed due to the audit services tender process). Discussion ensued on the two partially achieved KPIs and the circumstances surrounding these; no risks to achievement were identified in the year ahead.

The Clerk referred members to the draft KPIs for the year ahead and invited any comments. No suggested amendments were raised.

Resolved:

- **That the analysis report on KPIs for 2024-25 be received and approved.**
- **That the KPIs for 2025-26 be approved.**

- 7.2 **Review of Committee Skills Analysis and Training Plan** (*previously circulated*)
The Clerk presented an anonymised analysis of the 2025 skills audit responses for Audit Committee members. Collective results indicated one area scored below three and discussion ensued on strategies to secure improved knowledge and understanding in this area.

The Clerk reminded members of the training and development opportunities available via the Sixth Form College Association (SFCA) governance webinar programme and the Education and Training Foundation (ETF) Governance Development Programme. In addition, the Internal Auditor was able to deliver awareness raising or briefing sessions prior to Committee meetings and members were invited to identify potential topics. Following discussion, it was agreed that a training session on AI would be useful for the next meeting.

Resolved:

- **That the Committee skills audit 2025 be received and noted.**
- **That training on AI governance/assurance be delivered by the Internal Auditor prior to the next meeting.**

ACTION – Arrange AI training session prior to Autumn Term 2 meeting

8. OTHER MATTERS

8.1 Future Agenda Items

None identified

8.2 Governor Training

No training was reported

8.3 Urgent Business

None

8.4 Date of Next Meeting

Tuesday 18 November 2025 at 8.20am via Microsoft Teams.

Siobhan Archibald and Nicola Tucker left the meeting at this point.

Following the Part 1 meeting, governors approved the Part 2 confidential minutes of the Audit Committee meeting held on 10 June 2025 as a correct record. These would be

signed by the Chair in accordance with Article 12 (3) of the Articles of Government.
There was no other Part 2 business to discuss.

The Chair thanked all members for their attendance and contribution.

The meeting was brought to a close at 8.55am.

Signed by the Chair: _____
_____

On this day: _____ 18 November 2025 _____