



Minutes of the Audit Committee Meeting held on Tuesday 3 March 2026 at 8.40am via Teams

- Present:** Paul Forester (*Parent Governor*)
Sue Jarvis (*Co-opted Governor*)
Andrew Jones – Chair (*Co-opted Governor*)
Graeme Slater (*Foundation Governor*)
Amelia Southward (*Co-opted Governor*)
- In attendance:** Siobhan Archibald (*WBG – Internal Auditor*)
Michelle Williams (*Vice Principal, Finance, Resources & Systems*)
Kevin Burke (*IT Manager*)
Ruth Potter (*Clerk*)

The Chair welcomed new Committee member, Paul Forester, and the meeting was opened in prayer at 8.40am.

PART 1

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 made.

1.2 Apologies for absence

All members were present. The meeting was declared 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 18 November 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. It was noted that all actions had been completed or were listed for discussion later in the agenda.

2. INTERNAL AUDIT

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

The Vice Principal presented this report which was designed to give governors oversight of management action taken in response to all previous internal audit recommendations. It was noted that one recommendation arising from the Budgetary and Financial Reporting review undertaken in February 2025 was outstanding. The Vice Principal indicated that an AI training package had been purchased to support the development and implementation of online budget-holder training. This would be made available on the College's VLE once the training was ready for roll-out.

Governors' comments and questions were invited.

Q – In terms of budget monitoring, were cost-centre budget holders involved throughout the year?

A – Yes. Budget holders were involved in budget-setting at start of year and then provided with regular updates on expenditure against allocation. Oversight by Finance Team and budget monitoring reports scrutinised by Finance and Resources Committee. Monthly management accounts uploaded to GovernorHub for governor access.

Resolved:

- **That the college management update report be received and noted.**

2.2 **Exams Process Audit Report** *(previously circulated)*

The Internal Auditor, Siobhan Archibald of WBG, presented this report and outlined the purpose of the review which was to consider the suitability of the College's exams systems, the consistency of methods used, the approval processes in place, and the monitoring and reporting arrangements. The scope of the review was highlighted alongside the audit methodology.

No recommendations or observations had been raised and a number of good practice areas were highlighted within the report. The Internal Auditor confirmed that the College had demonstrated compliance with Joint Council for Qualifications (JCQ) guidelines. Therefore, the Internal Audit opinion stated that the Governing Body could take strong assurance that appropriate exams processes were in place.

Governors' comments and questions were invited.

Q – No recommendations were raised following this review. Were there any potentially high-risk failure points identified where controls were found to be insufficient?

A – No. If controls had been regarded as insufficient in key areas, a recommendation would have been made. The Internal Auditor confirmed that exams process was generally found to be an area of strong compliance across the sector. However, given the low volume of similar audits in sixth-form colleges in recent years, formal benchmarking data was not available.

Discussion ensued on the number of grades overturned as a result of submitted appeals and the Vice Principal provided a brief overview of the appeals process. It was confirmed that the College encouraged as many staff as possible to become examiners to ensure expertise in this key area.

Resolved:

- **That the Exams Process internal audit report be received and noted.**

2.3 Estates Management Audit Report *(previously circulated)*

The Internal Auditor presented this report and outlined the purpose of the review which was to ensure that the College had appropriate strategic and operational arrangements in place in respect of Estates Management. The review covered maintenance of assets, safety of the estate and the processes to ensure compliance with safety legislation. The scope of the review was highlighted alongside the audit methodology.

No recommendations or observations had been raised and a number of good practice areas were highlighted within the report. The Internal Audit opinion stated that the Governing Body could take strong assurance regarding the estates management arrangements in place across College. Benchmarking data from other similar audits was highlighted with regard to the number and nature of recommendations raised, the average being one low grade recommendation.

Q – Were difficulties ever encountered with contractor DBS checks?

A – No. All contractors were notified in advance of DBS requirement before coming on-site. Established contractors had ID badges once DBS checks had been completed to allow unsupervised site access. Ad hoc on-site visits by other contractors subject to supervision.

Resolved:

- **That the Estates Management internal audit report be received and noted.**

2.4 Sector Update

The Internal Auditor provided a verbal update on pervading sector issues including:

- financial sustainability
- AI and GDPR
- vulnerability scanning
- governance and effective strategic planning.

Moving forwards, she confirmed that WBG would be publishing formal sector updates on a biannual basis and expected the first such update to be available in the Autumn Term.

The Chair thanked the Internal Auditor for her reports to the Committee.

Resolved:

- **That the Sector Update be received and noted.**

Siobhan Archibald left the meeting at this point.

3. RISK MANAGEMENT AND ASSURANCE

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

The IT Manager presented this report and updated governors on progress made against the actions arising from the second JISC assurance review. It was noted that completion against plan stood at 90%. In addition, completion against plan for the Microsoft 365 estate actions stood at 93%.

Updates were provided on specific actions including patch management for third-party systems and server room security. It was reported that the College was no longer using the offsite physical backup at Birkenhead College and the alternative arrangements (both cloud and physical) were highlighted. It was confirmed that JISC would be undertaking penetration testing of physical and online IT security next year.

The IT Manager confirmed that the College's installation of the IT Health software system had gone smoothly and the software was providing broader insights into IT assets and enhanced security awareness. This had assisted with the development of the asset management policy and wider IT strategy. A demonstration was provided of the IT Health dashboard tool which offered clearer oversight of the College's cyber-security.

Governors' comments and questions were invited.

Q – How much data was fed into the IT Health software automatically and how much required human input?

A – Following initial set up, the system automatically completed approximately 90% of its scanning and updating and was, therefore, largely self-sustaining.

Q – What about new IT and cyber-security risks on the horizon, was the approach sufficiently flexible to ensure that these were added to the radar?

A – Yes. Approach was flexible and subject to change as required. Clear view on what must be prioritised for action.

Q – Penetration testing planned for next year; flexibility to bring this in-year?

A – This would depend on budget availability.

Following discussion, it was agreed that the next cyber security assurance review would be conducted by the Internal Auditor as part of the 2026-27 Internal Audit Plan. This would provide a different external perspective given that the previous two assurance reviews had been undertaken by JISC.

Reference was made to the Artificial Intelligence (AI) training provided by the Internal Auditor prior to the meeting and the IT Manager confirmed that the IT strategy under development would incorporate the AI recommendations.

The Vice Principal put on record her thanks to the IT Manager for his continued work in this crucial area.

Resolved:

- **That the JISC Cyber Security Action Plan progress report be received and noted.**

3.2 Risk Management Register and Action Plan (*previously circulated*)

The Vice Principal presented the College's risk register and action plan and highlighted the key risks. The risk register had been reviewed by the Senior Leadership Team (SLT) in February 2026 and the key risks remained the same.

One significant risk was associated with the uncertainty surrounding academisation. The College was still awaiting publication of the Archdiocese of Liverpool's academisation strategy.

Three contingent risks were highlighted as follows:

- Curriculum impact of Post-16 Education and Skills White Paper and introduction of new V Level qualification – further information on curriculum reform was awaited from the Department for Education (DfE) which would potentially have a significant impact on the curriculum offer and advice provided to students.
- Impact of careers education, information, advice and guidance on students enrolling on an appropriate programme of study to enable their positive future progression – the admissions process was approaching the end of the current cycle and a headline report on prospective student numbers was due to be presented to Finance & Resources Committee the following week.
- Impact of teaching, learning and assessment on student outcomes – risk associated with student outcomes falling below expectations. Robust quality assurance process in place to mitigate this risk. Impact of recently published SEND white paper was under review.

Governors' comments and questions were invited.

Q – Was the College deferring any other actions as a result of the delayed publication of the Archdiocese's academisation strategy?

A – Not at present, but in the past the audit services tender had been postponed. The Chair noted that the Board strategic planning day would take place in the Summer Term this year to ensure that the strategy was available for discussion.

Q – What was the initial view on the impact on College of the SEND white paper?

A – Currently reviewing the SEND reform consultation document and formulating the College's response. Certain aspects of the reform were uncertain and further information would be required to make an accurate impact assessment.

Following discussion, it was noted that the housekeeping risk at 4.6 of the risk register would require further review once the potential impact of the SEND reforms was better understood.

Resolved:

- **That the Risk Management Register and Action Plan be approved.**

3.3 **Code of Governance** (*previously circulated*)

Further to the significant update to the Charity Governance Code in November 2025, the Clerk confirmed that she had completed an initial mapping exercise to review the College's governance arrangements against the revised Code principles. An assessment against the updated AoC Further Education Code of Good Governance had also been completed for comparison. An overview was provided of the two codes and additional considerations highlighted such as the Catholic Education Service (CES) position and alignment with the Academy Trust Code of Governance. Reference was made to the legal and regulatory landscape against which the Governing Body must adopt a governance code, specifically the

College Financial Handbook which required colleges to adopt the code that ‘best reflects their legal structure and operations.’

The report and self-assessment documentation was due to be reviewed by the Search & Governance Committee at its meeting on 23 March, following which a recommendation would be put forward to the Governing Body on whether it remained appropriate for the College to follow the Charity Governance Code or whether the AoC Further Education Code represented a more appropriate model moving forwards. Given the Audit Committee’s role to provide the corporation with an opinion on the adequacy and effectiveness of the assurance arrangements, framework of governance, risk management and control processes, the Clerk invited views from members on the two codes.

Q – Which governance code were other sixth-form colleges following?

A – The Clerk indicated that following liaison with the Sixth Form Colleges Association (SFCA), it was understood that this landscape was in the process of changing following the withdrawal of the UK Corporate Governance Code as one of the DfE’s prescribed codes from August 2026. Therefore, an up-to-date picture was not yet available.

Discussion ensued and it was noted that both codes provided an established framework of good governance with the AoC Code reflecting sector-specific requirements and the Charity Code providing a more universal and flexible framework. The Clerk invited members to forward any further feedback following the meeting and the Chair indicated that he would be willing to attend the Search & Governance Committee meeting in order to contribute further to the discussion. The Governing Body would be asked to make a final decision on this matter at its next meeting on 24 March.

Resolved:

- **That the Code of Governance review be received and noted.**

4. ANNUAL REPORTS

4.1 Business Continuity Annual Report *(previously circulated)*

The Vice Principal presented this annual report which highlighted the business continuity arrangements in place via the College’s Business Continuity Plan and IT Disaster Recovery Plan. There were no new incidents to report impacting on the business continuity of the College for the academic year 2024-25.

Resolved:

- **That the Business Continuity Annual Report be recommended for approval.**

ACTION – FGB item – Business Continuity Annual Report

4.2 Safeguarding College Assets Annual Report *(previously circulated)*

The Vice Principal presented this annual report which highlighted the range of methods by which the College’s assets were protected. Of particular note was the impact of the Terrorism (Protection of Terrorism) Act 2025, known as Martyn’s Law, on the College’s lockdown systems.

Resolved:

- **That the Safeguarding College Assets Annual Report be recommended for approval**

ACTION – FGB item – Safeguarding College Assets Annual Report

5. OTHER MATTERS

5.1 Governor Training

It was noted that the Internal Auditor had delivered a training session to members on 'Artificial Intelligence (AI): governance and assurance' prior to the meeting. The governor training log would be updated accordingly. Members were invited to highlight any future training needs to the Clerk.

5.2 Urgent Business

None

5.3 Date of Next Meeting

Tuesday 16 June 2026 at 8.20am via Teams.

The Chair thanked all members for their attendance and contribution.

The meeting was brought to a close at 9.45am.

Signed by the Chair:  _____

On this day: _____ 18 June 2026 _____