

## SOUTH WEST COLLEGE GOVERNING BODY

Minutes of a meeting of the **Audit & Risk Committee**  
held on Wednesday 18 February 2026 at 3:30 pm  
via MS Teams

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**PRESENT:** Mr Tom Corr  
Mr Brian Ingram, Committee Chair  
Mrs Gillian McDowell  
Mr Patrick McKeown

**IN ATTENDANCE:** Mr David Archibald, Henderson Loggie  
Mr Michael Heery, NI Audit Office  
Ms Celine McCartan, Chief Executive  
Mrs Fiona McCauley, Secretary to the Governing Body  
Mrs Sharon McGrath, Director of Corporate Services  
Mr Sean O'Donnell, Head of Finance & Governance  
Ms Pauline Wilson, DfE

**APOLOGIES:** Ms Anne McCleary

### **1.0 PRELIMINARIES AND APOLOGIES**

An apology was tendered on behalf of Ms McCleary.

### **2.0 CONFLICT OF INTEREST DECLARATIONS**

No conflict of interest declarations were made.

### **3.0 MATTERS ARISING FROM MINUTES OF PREVIOUS MEETINGS**

PREVIOUSLY ISSUED to all members:

- Paper 03.01 Minutes of the Audit & Risk Committee meeting held on Wednesday 12 November 2025
- Paper 03.02 Minutes of the Audit & Risk Committee meeting held on Wednesday 26 January 2026.

There were no matters arising from the minutes.

### **4.0 EXTERNAL AUDIT**

PREVIOUSLY ISSUED to all members:

- Paper 04.01 Cover Letter to Report to those Charge with Governance
- Paper 04.02 2024/25 Report to those Charge with Governance.

The final 2024/25 Report to those Charge with Governance was noted by the Committee.

The increased fee for the audit of the 2024/25 Annual Report & Financial Statements to reflect the additional audit work undertaken was highlighted as was the positive outcome to the audit.

## **5.0 INTERNAL AUDIT**

PREVIOUSLY ISSUED to all members:

- Paper 05.01 Internal Audit Progress Report.

With reference to paper 05.01, Mr Archibald drew attention to the anticipated commencement and reporting dates for the five audits planned for 2025/26, noting the compressed timeframe for completion of the 2025/26 Internal Audit Plan due to the timing of Internal Audit procurement exercise.

He advised of the substantial completion of the internal audit of Business Development and confirmed the finalisation of the Terms of Reference for the Department for the Economy (DfE) mandated audit of College Performance Data.

Mrs McGrath reported the 'Good' level of assurance awarded to the systems in place for Business Development and provided an overview of the two priority three recommendations made following this audit.

In response to a query from the Committee Chair, Mr Archibald explained that formalisation of the innovation and knowledge transfer process would enhance the protection of the College's Intellectual Property Rights.

## **6.0 GOVERNANCE REPORT**

PREVIOUSLY ISSUED to all members:

- Paper 06 Governance Report
- Paper 06.01 Report on Fraud and Raising a Concern
- Paper 06.02 Corporate Risk Register
- Paper 06.03 2045-25 Annual Report and Financial Statements
- Paper 06.04 Report to Those Charged with Governance
- Paper 06.05 Management Responses to 2024-25 External Audit Findings
- Paper 06.06 Report on Progress of 2024-25 Internal Audit Programme Actions
- Paper 06.07 Cybersecurity Update Report
- Paper 06.08 Report on Direct Award Contracts
- Paper 06.09 Social Media Policy
- Paper 06.10 Customer Complaints and Compliments Policy
- Paper 06.11 Penetration Testing and Vulnerability Management Policy
- Paper 06.12 Information Governance Policy
- Paper 06.13 Mobile Device Management Policy
- Paper 06.14 Records Management Policy
- Paper 06.15 DfE Group Reporting Instructions 2025-26
- Paper 06.16 DfE Letter on RTTCWG and Actions.

### **6.1 Report on Fraud and Raising a Concern**

*Ref: Governance Report Section 2.0 and Paper 06.01*

Mrs McGrath confirmed that assurances had been provided by senior managers that no fraud, bribery or corruption had been identified in the reporting period.

In response to a query from the Committee Chair, she also confirmed the closure of the two fraud incidents reported at the September 2025 and November 2025 committee meetings.

## 6.2 **Corporate Risk Register Review**

*Ref: Governance Report Section 3.0 and Paper 06.02*

Mrs McGrath apprised members of the de-escalation of two risks for management at directorate level and of the introduction of a new risk relating to potential funding reductions for the Rural Economic Accelerator Programme (REAP) and the Going Places Programme.

In response to suggestions from a member, as well as a discussion on the anticipated challenging NI government budget, management undertook to reflect on the risk score of the risk relating to the College's financial stability and on the controls in place for the risk relating to potential funding reductions.

### **ACTIONS:**

- **Management to reflect on the risk score of the risk relating to the College's financial stability;**
- **Management to reflect on the controls in place for the risk relating to potential funding reductions.**

## 6.3 **2024/25 Annual Report & Financial Statements**

*Ref: Governance Report Section 4.0 and Papers 06.03, 06.04 & 06.05*

Mr O'Donnell confirmed the finalisation of the 2024/25 Annual Report & Financial Statements and their submission to the NI Assembly. He then advised of the shift in focus to the 2025/26 Annual Report & Financial Statements in light of the forthcoming change to colleges' year end to 31 March to align it with that of DfE.

## 6.4 **Audit Recommendations Follow Up Review – Management Schedule**

*Ref: Governance Report Section 5.0 and Paper 06.06*

Mrs McGrath reported the implementation of all outstanding 2024/25 internal audit recommendations.

## 6.5 **Cyber Security Update**

*Ref: Governance Report Section 6.0 and Paper 06.07*

Mrs McGrath apprised the meeting of ongoing resourcing pressures within the IT Services team and advised of the external support procured to mitigate the associated risk. She went on to explain that an external penetration test will be conducted in the forthcoming months and to report the College's representation on a sectoral Cybersecurity Working Group established by DfE to improve collaboration on cybersecurity.

In response to questions from members, Mrs McGrath commented on the continuous cybersecurity risk, on the need for a fully resourced team and on the staff training undertaken and undertook to circulate a brief on the College's use of active directory assessment tools.

**ACTION: Mrs McGrath to circulate a brief on the College's use of the active directory assessment tools.**

## **6.6 Report on Direct Award Contracts**

*Ref: Governance Report Section 7.0 and Paper 06.08*

The Report on Direct Award Contracts was noted by the Committee.

## **6.7 Policy Review**

*Ref: Governance Report Section 8.0 and Papers 06.09 – 06.14*

**AGREED: that the Social Media Policy, Customer Complaints and Compliments Policy, Penetration Testing and Vulnerability Management Policy, Information Governance Policy, Mobile Device Management Policy and Records Management Policy are recommended to the Governing Body for approval.**

## **6.8 Other Matters**

*Ref: Governance Report Section 9.0 and Papers 06.15 & 06.16*

In response to a query from the Committee Chair, and with reference to paper 06.15, Mr O'Donnell advised of the challenge in meeting the 30 April 2026 deadline for submission of Account Packs and supporting documentation for incorporation into the DfE Group Annual Report & Accounts to the required standard.

Mr Heery confirmed that the Audit Strategy for the audit of the College's Annual Report & Financial Statements to 31 March 2026 will be presented to the Committee for review at its May 2026 meeting and spoke of the NIAO's limited capacity to amend the timeframe for the audit of colleges' Annual Reports & Financial Statements.

It was noted that an amendment to the Articles of Government to reflect the change to the College's financial year will be required in due course.

## **7.0 DEEP DIVE OF THE RISK ASSOCIATED WITH INFORMATION TECHNOLOGY**

PREVIOUSLY ISSUED to all members:

- Paper 07 Report on Deep Dive of the IT Services Risk Register.

Mrs McGrath began by outlining the framework for management of risks, and, with reference to paper 07, went on to provide an overview of each the six risks on the IT Services Risk Register. She also highlighted cross-cutting themes underpinning all of the risks and impacting IT Services priorities and reported on the workplan and focus for the forthcoming period.

In response to questions and comments from members, Mrs McGrath advised of the external assistance procured to support the Cyber Essentials and Cyber Essentials+ re-accreditation assessment process and spoke of the value added through staff engagement with external consultants. She also commented on the close collaboration between IT Services and curriculum teams and on the challenge in providing students with practical cyber security experience within a controlled environment.

The Committee Chair commented on the assurance provided by the presentation received and identified resourcing, systems and cyber security as the key risks to be managed.

**ACTION: Mrs McGrath to circulate the IT Services Risk Register.**

**8.0 REVIEW OF OUTSTANDING ACTIONS**

PREVIOUSLY ISSUED to all members:

- Paper 09.01 Outstanding Actions.

It was noted that the outstanding action listed had been addressed through the presentation of the deep dive of the risks associated with Information Technology.

A revised list of actions is provided in Appendix A.

**9.0 ANY OTHER RELEVANT BUSINESS**

The Committee Chair thanked all present for their contribution to the meeting.

**10.0 REVIEW OF EFFECTIVENESS OF MEETING**

Members conveyed their satisfaction with the proceedings of the meeting.

*The meeting concluded at 16:50.*

**CONFIRMED AND ADOPTED BY THE GOVERNING BODY AT A MEETING HELD ON WEDNESDAY  
15 APRIL 2026**

**GB CHAIRPERSON**

  
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**DATE** 15/04/2026

**SUMMARY OF OUTSTANDING ACTIONS**

	<b>Meeting Date</b>	<b>Minute Ref</b>	<b>Action</b>
1	18/02/2026	6.2	Management to reflect on the risk score of the risk relating to the College's financial stability.
2	18/02/2026	6.2	Management to reflect on the controls in place for the risk relating to potential funding reductions.
3	18/02/2026	6.5	Mrs McGrath to circulate a brief on the College's use of the active directory assessment tools.
4	18/02/2026	7.0	Mrs McGrath to circulate the IT Services Risk Register.