

SOUTH WEST COLLEGE GOVERNING BODY

Minutes of a meeting of the **Audit & Risk Committee**
held on Wednesday 19 February 2025 at 3:30 pm
via MS Teams

PRESENT:

Mrs Libby Armstrong
Mr Tom Corr
Mr Brian Ingram, Committee Chair
Ms Alana Jones Campbell
Ms Anne McCleary
Mr Patrick McKeown

IN ATTENDANCE:

Mr Sean Brolly, DfE
Mr Martin Devlin, Estates Officer (*item 7.0 only*)
Ms Rachel Elliott, Estates Manager (*item 7.0 only*)
Mrs Kristina Lucas, NI Audit Office
Ms Celine McCartan, Chief Executive
Mr Ian McCartney, RSM
Mrs Fiona McCauley, Secretary to the Governing Body
Mrs Sharon McGrath, Director of Corporate Services
Mr Sean O'Donnell, Head of Finance & Governance

1.0 PRELIMINARIES AND APOLOGIES

Mr Ingram welcomed all to the meeting. It was noted that all members were present.

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 13 November 2024 Audit & Risk Committee Meeting
- Paper 03.02 Minutes of 16 December 2024 Audit & Risk Committee Meeting.

There were no matters arising from the minutes.

4.0 EXTERNAL AUDIT

PREVIOUSLY ISSUED to all members:

- Paper 04.01 Cover Letter to 2023/24 Report to Those Charged with Governance
- Paper 04.02 2023/24 Report to Those Charged with Governance.

Referencing paper 04.02, Mrs Lucas confirmed the formal issue of the 2023/24 Report to Those Charged with Governance with Management Responses included.

It was noted that the 2023/24 Report to Those Charged with Governance had been reviewed by the Governing Body at its 5 February 2025 meeting.

5.0 INTERNAL AUDIT

PREVIOUSLY ISSUED to all members:

- Paper 05.01 Internal Audit Progress Report
- Paper 05.02 Report on Internal Audit of Student Experience & Engagement
- Paper 05.03 Benchmarking Report of 2023/24 FE Internal Audit Findings
- Paper 05.04 Emerging Issues Report
- Paper 05.05 Collated Recommendations of Internal Audits of Manual Processes Employed by Colleges to Overcome the Deficiencies of TAMS.

5.1 Internal Audit Progress Report

Mr McCartney explained that the internal audit of Student Experience & Engagement has been finalised and will be presented forthwith. He added that the internal audit of GDPR is near completion, that the audit of Budgetary Management & Financial Control has commenced and that the planned audits of Compliance with Policies Framework and Recruitment & Selection Processes will be undertaken later in the year.

5.2 Report on Internal Audit of Student Experience & Engagement

Mr McCartney reported that 'satisfactory' assurance had been awarded following an internal audit of Student Experience & Engagement with one low priority recommendation.

Ms McCartan welcomed the outcome of the audit of Student Experience & Engagement and commented on the importance of self-evaluation as per the recommendation made.

5.3 Benchmarking Report of 2023/24 FE Internal Audit Findings

Mr McCartney provided an overview of the Benchmarking Report of 2023/24 Further Education Internal Audit Findings noting the UK context of the data within.

In response to questions and comments, the College's progress in actioning internal audit recommendations and improving attendance management processes was highlighted.

5.4 Emerging Issues Report

In response to questions from the Committee Chair, Mr McCartney undertook to advise on the likelihood of the introduction of Financial Health Assessments of colleges as required in other parts of the UK and Mrs McGrath provided an overview of the remit and operations of the College's Governance Team in the context of its alignment with the Audit & Risk Committee and the overall governance framework. Members commented on the assurance received by the information provided.

5.5 Collated Recommendations of Internal Audits of Manual Processes Employed by Colleges to Overcome the Deficiencies of TAMS

Mr McCartney referenced the report on the recommendations made following audits of the manual processes employed by colleges to overcome the deficiencies of the Trainee & Apprentice Management System (TAMS).

Mr O'Donnell then provided an update on the status of the implementation of TAMS, noting the progress made and the need for a continued focus on outstanding issues.

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 2023/24 Annual Report and Financial Statements
- Paper 06.04 2023/24 Report to Those Charged with Governance
- Paper 06.05 DfE Letter on Group Annual Report and Accounts
- Paper 06.06 Cybersecurity Update Report
- Paper 06.07 Direct Award Contracts
- Paper 06.08 H&S Audit - Actions & Evidence List.

6.1 Report on Fraud and Raising a Concern

Ref: Governance Report Section 1.0 and Paper 06.01

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

She went on to advise that one concern has been raised since the November 2024 committee meeting which has been processed under the Data Protection Policy due to the nature of the concern.

6.2 Corporate Risk Register Review

Ref: Governance Report Section 2.0 and Paper 06.02

Mrs McGrath reported on Management's detailed review of the Corporate Risk Register resulting in the de-escalation of the risk of the inability to meet the terms of the College's contracts with learners and DfE as well as the risk associated with the implementation of TAMS for management at directorate level, with all other risks remaining unchanged.

In response to questions and comments from members, she accepted the emerging nature of Risk 4 (Failure to operate within 2025/26 budget), undertook to add the completion by staff of the Safeguarding Corporate Training Module as a control measure in relation to Risk 5 (Failure to protect students (mental health and safeguarding)) and spoke of the expectation of a de-escalation of Risk 9 (Learners at all levels will not receive a high-quality student experience) in due course following the cessation of Action Short of Strike by lecturers.

6.3 Audit Recommendations Follow Up Review – Management Schedule

Ref: Governance Report Section 3.0

It was noted that the single recommendation made following the Internal Audit of Student Experience & Engagement will be actioned and reviewed in due course.

6.4 2023/24 Annual Report & Financial Statements

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

It was noted that the final update on the 2023/24 Annual Report & Financial Statements and the 2023/24 Report to Those Charged with Governance had been provided earlier in the meeting.

With reference to paper 06.05, Mr O'Donnell confirmed the College's adherence to all deadlines in relation to its submissions for the audit of the 2023/24 DfE Group Annual Report & Accounts and spoke of the challenge in adhering to the 30 April 2025 deadline

for submission of Account Packs and supporting documentation in relation to the audit of the 2024/25 DfE Group Annual Report & Accounts at the required standard and with the required external input.

A discussion ensued during which the resource intense nature of the dual audit was raised as was the associated risk to operational activities due to this resource pressure. The plan to change colleges' statutory financial year to align with that of DfE was noted. It was then agreed that an extension to the 30 April 2025 deadline for submission of Account Packs and supporting documentation would be sought.

6.5 Cyber Security Update

Ref: Governance Report Section 5.0 and Paper 06.06

Mrs McGrath presented an overview of the updates provided in paper 06.06 noting the pending assessment for Cyber Essentials and Cyber Essential Plus re-certification, the increased vigilance of staff in relation to phishing, the good scores achieved in security assessments and the transition to a new Anti-Virus provider.

In response to questions and comments from members, she commented on the plans to invest in Dark Web Assessments and spoke of the risk posed by the ongoing resourcing gaps in the IT Services team.

6.6 Report on Direct Award Contracts

Ref: Governance Report Section 6.0 and Paper 06.07

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

6.7 Progress on Re-introduction of Performance Appraisal Scheme

Ref: Governance Report Section 7.0

In follow-up to a previous request from the Committee, Mrs McGrath reported good progress in the re-introduction of the Performance Appraisal scheme and confirmed that further updates will be provided to the Governing Body through the Staffing Committee.

6.8 Implementation of the Controls Required to Mitigate the Risk Associated with Health & Safety

Ref: Governance Report Section 8.0 and Paper 06.08

In follow-up to a previous request from the Committee, Mrs McGrath drew attention to the evidence provided in paper 06.08 on the actions taken to address the recommendations of the 2023/24 internal audit of Health & Safety and referenced the presentation to be provided forthwith on the management of Health & Safety risks.

7.0 DEEP DIVE OF RISKS ASSOCIATED WITH HEALTH & SAFETY

PREVIOUSLY ISSUED to all members:

- Paper 07 Health & Safety Risk Management.

Mr Devlin and Ms Elliott joined the meeting for this item.

With reference to paper 07, Ms Elliott provided an overview of the Health & Safety Risk Register. She also reflected on the internal audit of Health & Safety undertaken in 2023/24 and provided an overview of the actions taken to address eight of the nine recommendations made. Mr Devlin explained that the College does not accept the

recommendation to capture all of the details required for accidents that require reporting to the Health & Safety Executive under the Reporting of Injuries, Diseases and Dangerous Occurrences Regulations (RIDDOR) on the College's standard Incident Report Form. Following a discussion in which further details of the current accident reporting processes were provided, members noted their satisfaction with the approach taken.

Mr Devlin and Ms Elliott were thanked for their report and withdrew from the meeting at this juncture.

8.0 ANY OTHER RELEVANT BUSINESS

No further business was raised.

9.0 REVIEW OF OUTSTANDING ACTIONS

PREVIOUSLY ISSUED to all members:

- Paper 09 Outstanding Actions.

Mrs McGrath explained that management had considered the need for inclusion of the risks associated with Decarbonisation Reporting, Artificial Intelligence and Environmental, Social & Governance on the Corporate Risk Register and concluded that these risks could be managed at directorate level at this time.

A revised list of actions is provided in Appendix A.

10.0 REFLECTION ON EFFECTIVENESS OF MEETING

Members indicated their satisfaction with the proceedings of the meeting.

The meeting concluded at 5:10 pm.

**CONFIRMED AND ADOPTED BY THE GOVERNING BODY AT A MEETING HELD ON WEDNESDAY
2 APRIL 2025**

CHAIRPERSON



DATE 02/04/2025

SUMMARY OF OUTSTANDING ACTIONS

	Meeting Date	Minute Ref	Action
1	25/09/2024	6.1	Management to present a deep dive of the risk associated with Staff Recruitment & Retention later in 2024/25.
2	19/02/2025	5.4	Mr McCartney to advise on the likelihood of the introduction of Financial Health Assessments of colleges as required in other parts of the UK.
3	19/02/2025	6.4	Extension to be sought to the 30 April 2025 deadline for submission of Account Packs and supporting documentation in relation to the audit of the 2024/25 DfE Group Annual Report & Accounts.