



**MINUTES OF THE AUDIT COMMITTEE MEETING HELD ON 1 OCTOBER 2025 AT  
9.30 AM, IN THE BOARD ROOM, THE ROUNDHOUSE, DCG**

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## MINUTES OF THE AUDIT COMMITTEE MEETING HELD ON 1 OCTOBER 2025 AT 9.30 AM, IN THE BOARD ROOM, THE ROUNDHOUSE, DCG AND REMOTELY

Present: Andrew Dymond (Chair), Stuart Ellis (remote), Rosslyn Green

In attendance: Jo Clifford (CFO), Heather Kelly (DCEO), Ian McCormick (DoIT)  
Cheryl Tacchi (DPO)  
Gareth Jones (RSM – External Auditors)  
Scott McCready (Wbg – Internal Auditors)

Rose Matthews (Clerk)

### PART ONE - GENERAL MINUTES

#### 01/25-26 WELCOME, INTRODUCTIONS AND APOLOGIES FOR ABSENCE

The Chair welcomed all to the meeting. Scott McCready (SMC) of new internal auditors, Wbg was introduced to the group and introductions took place.

There were no apologies for absence.

#### 02/25-26 DECLARATIONS OF INTEREST, CONFIRMATION OF ELIGIBILITY AND QUORUM

All members were eligible and the meeting was confirmed to be quorate.

#### 03/25-26 FRAUD AND IRREGULARITY

There were no instances of fraud or irregularity to report to date for the year.

#### 04/25-26 REVIEW NOVEL, CONTENTIOUS OR REPERCUSSIVE TRANSACTIONS

No transactions to report.

#### 05/25-26 MINUTES OF THE PREVIOUS MEETING

The minutes of the meeting held on 17 June 2025 were approved as a true and accurate record.

**RESOLVED:** The minutes of the meeting held on 17 June 2025 were formally approved.

Action

Date

<p><b>06/25-26 MATTERS ARISING</b></p> <p>60/24-25 The IT Director had been invited to the meeting to provide an update on the Cyber Security audit.</p> <p>61/24-25 An additional table had been included in the External Audit Plan outlining all additional fees and reissued.</p> <p><b>07/25-26 INTERNAL ASSURANCE: CYBER SECURITY UPDATE</b></p> <p>The Director of IT provided an update on Cyber Security assurance. The internal audit should have taken place last academic year. Multiple quotes were sought to engage a partner and it was agreed to use JISC, a government funded service, which would provide more robust assurance to the Committee. However, they have a significant lead in time and cannot provide an audit until 1 January 2026, which has been scheduled for one week. The College are also on standby should there be any earlier availability.</p> <p>JISC provide a range of services and are specialists in this field, which represents the long lead time.</p> <p><b>The Committee Chair questioned if JISC would be looking at all the Group's systems and processes.</b> The Director of IT explained they had provided a scope and confirmed JISC carry out audits across FE and HE over DCG's attack area and also look at firewall, policies and security settings. They are well regarded across the sector and are specialist in this arena, providing services and a layer of filtering so traffic doesn't get into the Group's network. The Director of IT agreed to forward the scope to the Clerk to share with the Committee.</p> <p>The CFO said she had raised with the internal auditors who endorsed JISC with achieving a thorough and comprehensive health check.</p> <p>The Director of IT explained there is a lot of communication and training around cyber security and attacks. Phishing through e-mails covers about 97% of attacks. Training was a key factor. The Group were trying to be more sophisticated and a report would be presented at the next FRC with a proposal to strengthen the Group's end point assessment and security.</p> <p>Discussions then related with members as to why anyone would target the Group and the gain – which was mainly ransomware.</p> <p><b>RESOLVED: The Committee accepted the Cyber Security update.</b></p> <p>The Director of IT left the meeting.</p>	DIT 01/10/25
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## 08/25-26 DATA PROTECTION ANNUAL REPORT

The Data Protection Officer (DPO) shared the Data Protection Annual Report, which provided an overview of activities during the academic year.

In summary, a number of activities had taken place during the year to raise awareness, including two College-wide mock phishing simulations, regular meetings of the Data Protection Group and completion of mandatory and bespoke training.

Most data breaches had occurred as a consequence of data being sent to the wrong recipient.

The DPO also provided an overview of the Data Protection Bill.

**The Committee Chair asked if those not complying with the training were being chased.** It was confirmed they were chased, should this not work a follow up with their line manager then took place and finally this was referred to HR to look at disciplinary measures.

**GJ of the External Auditors asked if the DPO correlated a responsible person with the training completed.** The DPO said she would review.

**SE said that was an interesting approach, if someone was caught out it could be classed as unfortunate, but if someone was routinely getting caught out due to non-completion of training that could go down a punitive route.**

The DPO said that repeat offenders did follow the HR route to see why they were struggling and if this was a capability issue.

**RESOLVED: The Committee accepted the Data Protection Annual Report.**

## 09/25-26 FREEDOM OF INFORMATION ANNUAL REPORT

The DPO went on to share the Freedom of Information Annual Report.

There had been 20 requests during the academic year, with one not dealt with in the required timeframe due to posting into junk mail. It was however, followed up, but not within the 20 days.

Requests related to organisation structure, agency spend, IT infrastructure services, land sales and teacher turnover. There were no specific themes.

**The Committee Chair asked if there was a consequence of not responding in the required timescale.**

The DPO said it could have been reported to the ICO, but provided the Group responded and provided a rationale for the delay – i.e. not deliberately withholding information, then there was no specific consequences.

**RESOLVED: The Committee accepted the Freedom of Information Annual Report.**

**10/25-26 2025-26: INTERNAL AUDIT NEEDS ASSESSMENT AND PLAN**

SMC, of Internal Auditors Wbg presented the Internal Audit Needs Assessment and Plan.

The responsibility of internal audit service is to provide an objective assessment of the adequacy and effectiveness of management's internal control systems. SMC outlined the methods used to develop the plan, which included the risk register, previous internal audit reports, sector risks and discussion with the Leadership Team.

The plan for the academic year was outlined and included Staff Cyber Security Awareness, Funding Review – Apprenticeships, Staff Recruitment and Retention, Safeguarding and Overall Financial Controls: College Financial Handbook, along with the proposed dates for the audits.

A three year proposed plan was also shared which will be revisited ahead of the June Audit Committee.

The internal audit KPIs were outlined on page 23.

The DCEO noted the training topics Wbg could provide and asked if this could be open to Board members. SMC confirmed it was.

**Rosslyn Green (RG) pointed out there used to be an external assurance report each year of sub-contracting. She asked if that should be included.** The CFO explained this had moved to a three year authentication cycle.

**RG went to note there were two audits on cyber security – one by JISC and one by Wbg.** It was confirmed these were approaching cyber from two different angles. The JISC one was looking at the system and network security. The Wbg one focussed on the staffing and human element.

**The Committee Chair said it would be good to see if staff were aware of the right procedure and policy to follow in terms of what data to be capturing.**

**In terms of staff retention, he said it would be good to include succession planning and contingency cover in**

place.

**He also went on say it would be useful to get the internal auditors review on the control recommendations and follow up.** SMC said they would do as part of the annual follow up. HE also said they would review if a recommendation has been partially implemented and if that lowers the level of risk at that point.

GJ said that by rotating around the different funding area over the three year period, it would mean apprenticeships would not be reviewed again until a few years time. He pointed out the External Audit provides some assurance around material statements, but they have seen other colleges who would try and carry out an apprenticeship audit each year.

The CFO responded that the recommendations would be picked up on the follow up audit to test to see if management controls were implemented. **RG said she would assume the plan would be revisited if there were any concerns.** SMC stressed that the plan needed to be fluid and could be changed during the year as long as the Committee approves.

The CFO explained this had been reviewed in detail at the Risk Leadership Group prior to presenting to the Committee.

**RESOLVED: The Committee approved the Audit Needs Assessment.**

**11/25-26 EXTERNAL ASSURANCE**

Gareth Jones (GJ) of External Auditors, RSM, provided a verbal update.

The External Audit Completions Report will be presented at the November meeting with audit findings.

Audit planning was just about completed and on track with timetable. There had been a slight delay in trial balances, which had been overcome, but will mean the samples come out there will be a slightly smaller window.

There were no issues to report other than the audit plan remains and will start to form in the next 3-4 weeks.

GJ highlighted developments in the sector, which included the DWP taking over apprenticeship provision and whether that would lead to any changes and also the senior pay controls change in threshold. The DFE had published a fraud awareness and good practice guide.

**RESOLVED: The Committee accepted the update from the External Auditors.**

**12/25-26 DRAFT DFE REGULARITY SELF-ASSESSMENT CHECKLIST**

The CFO presented the draft Regularity Self-Assessment Questionnaire in preparation for final presentation with the final year end accounts.

This had been drafted around the template provided by the DFE and is a requirement of the Framework and Guide for external auditors and reporting accountants of colleges.

This had been completed around the Group's current controls and approval.

It was noted governance had been strengthened following the External Review of Governance and the DFE now replace the ESFA.

**Rosslyn Green asked why the Audit Masterclass was included when the Chair had attended in 2023.** It was pointed out this was not annual training and was one off training. The CFO agreed to reword on the document.

**RESOLVED:** The Committee accepted the draft Regularity Self-Assessment Report subject to the change identified.

**13/25-26 STRATEGIC RISK REPORT AND CORPORATE RISK REGISTER**

The CFO presented the latest Strategic Risk Report and Risk Register.

There were 24 risks under review and the narrative had not changed. The risks around cyber had been upgraded to red, in response to the national picture and also pending the audits taking place and the end point assessment decision.

All other risks were reviewed as part of the Risk Leadership Group and mitigations monitored.

The committee were appraised of current litigation, health and safety RIDDOR reportable incidents, alongside any significant safeguarding incidents and PREVENT referrals. There were no reported instances of significant fraud to report. A verbal update was provided to bring the Committee up to date since the report had been submitted.

A review of the Risk Management Policy had been undertaken with minor updates around the wording of roles and responsibilities and the reflect the change from the Post-16 ACOP to the DFE Framework.

**RG explained she had reviewed and would send on her feedback through the Clerk to the CFO.**

RG

3/10/25

**The Committee Chair asked if there had been any increase in incidents on site following the Charlie Kirk shooting.** The DCEO confirmed there had not, but added they continued to make positive representations with students in the tutorial sessions. The Group engaged with the City Council, who kept them informed of any demonstrations in the city. The Group still celebrates diversity and shows a strength in that area. They are alert to and conscious of city picture.

**The Committee Chair went on to ask about the risk around retention of staff and also mentioned the change in the finance team.** The CFO explained the new Director of Finance, Richard Marshall, was due to commence the first week in November and is informally joining the next FRC. She explained his background and also made reference to the interim FD who was picking up the field work for the external audit with her.

The Group continue to review and look at the use of market supplements and alignment. The DCEO explained they had revisited the pay ranges for different tiers of posts. It was pointed out that teaching staff are required to carry out industry insights and the downside of this is in three instances the teaching staff have been poached.

**RESOLVED: The Committee accepted the Risk Register Report and approved the current Risk Register.**

**Subject to the changes, they recommended the Risk Management Report to the Corporation for approval.**

#### **14/25-26 INTERNAL AND EXTERNAL RECOMMENDATIONS MONITORING REPORT**

The CFO presented the Internal and External Recommendations Monitoring Report which monitored key recommendations from prior audits.

The recommendations had been rolled over to the new academic year and any actions completed in the prior year removed. New actions had been added from the OFS data audit presented at the previous meeting.

There are 13 recommendations on the 2025-26 tracker, which includes all assurance reports from 2024-25. 7 are fully complete with 5 overdue and one item superceded.

The Committee discussed the HE audit which was a low value under materiality threshold and GJ confirmed it did not pose a risk from the external audit perspective.

SMC said it was good to see the progress already in place and hopefully with further assurance the actions will be completed for the summer.

**The Committee Chair asked if the team were happy with the final achievement dates, noting the additional strain on the CFO's area.** The CFO confirmed they were achievable and the MIS had new people in post to support. **The Committee Chair went on to suggest having a buffer to ensure the dates are achievable.**

JC agreed to revisit some of the revised sign off dates in red.

**RG noted the point 10-23/24 re the Capital Strategy and Project Governance and asked if the tender referred to had been contracted yet.** It was in hand and out to tender.

**RESOLVED: The Committee accepted the Internal and External Recommendations Monitoring Report.**

15/25-26 **POLICY REVIEW: PUBLIC INTEREST DISCLOSURE POLICY**

An internal review had taken place of the Public Interest Disclosure Policy with only minor changes made, which reflect changes in titles and terminology.

**RESOLVED: The Committee accepted the updated Public Interest and Disclosure Policy.**

16/25-26 **AUDIT COMMITTEE SELF-ASSESSMENT REPORT 2024-25**

The Clerk presented the Audit Committee Self-Assessment which took place during July 2025.

There was a 75% response rate.

All questions were responded to positively.

One respondent answered 'maybe' to the review of terms of reference review and indicated they had not been reviewed in some time. These are reviewed annually at the first committee meeting of the academic year.

Succession planning was also flagged and the committee discussed the challenges with succession planning and particularly recent events, noting the restrictions FE was subject to. The Clerk advised she had updated her internal procedures.

**RESOLVED: The Committee accepted the report.**

17/25-26 **AUDIT COMMITTEE TERMS OF REFERENCE REVIEW**

The Clerk presented the annual review of the Terms of Reference, with minor changes made to reflect the wording in the updated guidance “The scope of work of audit committees and internal auditors in college corporations”.

A discussion also took place as to whether it should be stipulated the Committee Chair should be a qualified accountant. It was noted as the guidance required on member of the committee be, it did not need to specify that it was the Committee Chair.

**RESOLVED: The Committee approved the Terms of Reference (as an independent committee).**

*All Officers left the meeting ahead of the Private Session with the Internal and External Auditors*

*The meeting concluded at 11.30 am.*