

AUDIT COMMITTEE
**Minutes of a meeting held at 1500 on Thursday 26 June 2025
in B05009, Waterfront, Huddersfield Centre**

Present:	J Clement Walters A Conn A Fell	Independent Member (Chair) Independent Member Co-opted Member
Attendance:	3/4 = 75%	KPI 80%
In attendance:	P Doherty P Sugden D Lenton N Clark	Deputy Principal Finance & Resources (Items 1 – 18) Executive Director of Estates & Facilities (Items 1 - 7) Director of MIS & Exams (Item 14) WBG (internal audit) representative (Items 01 – 18)
In virtual attendance:	P Singh J Arechiga R Lewis	Principal and CEO (Items 1 – 18) Deputy Principal Curriculum & Innovation (Items 1 – 18) RSM (external audit) representative (Items 01 – 15)

Item	Item	Action
01	WELCOME AND INTRODUCTIONS The Chair opened the meeting and introductions were made.	
(i)	NOTICE AND QUORUM Due notice of the meeting had been given and the meeting was quorate.	
(ii)	APOLOGIES FOR ABSENCE Apologies were received from J Firth, Independent Governor.	
(iii)	DECLARATIONS OF INTEREST No declarations of interest were received.	
	<i>N Clark, WBG (internal audit) representative joined the meeting at 1510</i>	
02	CLOSED SESSION WITH AUDITORS TO DISCUSS MATTERS RELATING TO THE COMMITTEE'S REMIT & ANY ISSUES ARISING FROM AUDITS	
02.1	R Lewis (RL) RSM (external audit) representative advised that the DfE college financial handbook 2025 had now been released and there were no significant changes of note.	
02.2	The Chair advised that the external governance review had recently completed and found that governance was strong across the board. RL advised that this be referenced in the college's financial statements.	

02.3	N Clark, WBG (internal audit) representative confirmed that the audit programme for 2024/25 had been completed and planning for 2025/26 was well underway.				
1515	<i>P Singh, J Arechiga, P Doherty and P Sugden joined the meeting.</i>				
1	WELCOME AND INTRODUCTIONS The Chair welcomed the management team to the meeting and introductions were made.				
2	APPROVAL OF MINUTES OF THE PREVIOUS MEETING RESOLVED: the minutes of the meeting held on 12 March 2025 were approved as a correct record. There were no matters arising that were not on the agenda.				
2.1	UPDATE ON AGREED ACTIONS 1. R Lewis, RSM external audit representative, to report back on the treatment of accounting accruals in previous financial statements. Actioned 2. Future strategic risk review exercises to focus on the identification and monitoring of key control assurances Actioned 3. A review of the college's strategic risk register control assurances to be considered for inclusion on the internal audit plan 2025/26 in place of the governance review. Actioned				
3	CONSENT AGENDA APPROVALS The Chair presented the Consent agenda for consideration. RESOLVED: (i) To approve the use of the Consent Agenda as amended; (ii) No items should be moved from the Consent Agenda to the Main Agenda; and (iii) To approve all Items on the Consent Agenda. Items approved/noted via the Consent Agenda: <table border="1" data-bbox="229 1610 1347 1724"> <tr> <td>C1</td><td>Board assurance framework, risk scores summary & history</td><td>Noted</td></tr> </table>	C1	Board assurance framework, risk scores summary & history	Noted	
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4	HEALTH & SAFETY COMPLIANCE REPORT 4.1 P Sugden (PS) presented the health and safety compliance report, which set out performance during the period 1 March 2025 to 18 May 2025. A revised version was tabled as there were a number of data errors in the original. 4.2 RESOLVED: The Committee acknowledges the health and safety compliance update with no concerns.				

5	INTERNAL AUDIT REPORT – BUSINESS CONTINUITY PLANNING	
5.1	N Clark, WBG, presented a report which set out the findings of the review of the college's Business Continuity Plan (BCP).	
5.2	WBG were able to provide strong assurance over the controls and systems in place at the College for Business Continuity planning and resilience. Good practice points were identified and one observation for consideration to further enhance the College's preparedness was raised.	
5.3	The Committee acknowledged the review findings which provided assurance that the relevant processes and procedures were in place and were advised that testing had taken place and would be further developed to ensure effectiveness in practice.	
5.4	RESOLVED: The Committee welcomes the findings of the review	
6	INTERNAL AUDIT REPORT – CATERING SERVICES	
6.1	N Clark, WBG, presented a report which set out the findings of the review of the college's catering services.	
6.2	WBG were able to provide a substantial level of assurance in relation to the provision of catering at the College. Several good practice points were raised, with 1 medium grade, 3 low grade recommendations for improvement and an observation for consideration.	
6.3	During the discussion on catering provision and the aim to continuously improve, NC advised that WBG would consult with colleagues to identify colleges demonstrating best practices in catering services delivery.	
6.4	WBG to advise on colleges exemplifying best practices in the delivery of catering services.	WBG
6.5	RESOLVED: The Committee noted the findings of the review.	
7	INTERNAL AUDIT – ANNUAL FOLLOW UP OF RECOMMENDATIONS	
7.1	N Clark, WBG, presented a report which set out the follow up work to examine whether the college had has appropriately implemented any outstanding internal audit recommendations made in prior years.	
7.2	In introducing the Internal Audit 2024/25 follow up review, N Clark, WBG advised the Committee that WBG were able to provide a strong level of assurance that the College had endeavored to implement internal audit recommendations made in 2023/24 and earlier years.	
7.3	Out of 20 recommendations, 18 have been fully implemented, with the remaining 2 partially implemented. One of these pertained to <i>External Contractors and Documentation</i> . As this had been internally assessed as implemented, members sought further assurance on this matter and it was agreed that an update would be provided at the next committee meeting.	
7.4	ACTION: A progress update on the implementation of the internal audit recommendation '<i>External Contractors and Documentation</i>' to be brought to the next meeting of the Committee.	PD

7.5	RESOLVED: The Committee notes the findings of the Internal Audit 2024/25 follow up review.	
1600	<i>P Sugden left the meeting</i>	
8	INTERNAL AUDIT REPORT – AWARDING BODIES QUALITY ASSURANCE	
8.1	N Clark, WBG, presented a report which set out the findings of the review of awarding body quality assurance and whether the college had formal processes in place which guaranteed that the Quality Team managed compliance effectively and that the data was accurate and verified.	
8.2	WBG were able to provide the college with a strong level of assurance that its' quality assurance arrangements were appropriate, embedded throughout the college and met awarding body requirements. The report highlighted several good practices with no recommendations for improvement.	
8.3	The Committee appreciated the excellent report, expressing confidence and congratulating the Quality Team on their performance.	
8.4	RESOLVED: The Committee welcomes the findings of the review.	
9	2024/25 ANNUAL OPINION REPORT	
9.1	N Clark, WBG, presented a report which set out a summary of the audit work undertaken in 2024/25.	
9.2	WBG were satisfied that sufficient internal audit work had been undertaken to allow them to draw a conclusion as to the adequacy and effectiveness of the college's risk management, control and governance processes. In their opinion, Kirklees College had effective processes for risk management, control and governance and had proper arrangements to promote and secure value for money, at the time of their audit work.	
9.3	RESOLVED: The Committee welcomes the findings of the 2024/25 Annual Opinion report and the assurances therein.	
10	2025/26 INTERNAL AUDIT PLAN	
10.1	N Clark, WBG, presented the Internal Audit Plan for 2025/26.	
10.2	The Committee discussed the proposed scope of the audit of control assurances and whether it should provide a strategic overview or operational assurance and if the latter, whether it would be feasible or beneficial to carry out a comprehensive audit of each assurance within the strategic risk register.	
10.3	Several mechanisms of operational assurance were identified and it was agreed that further consideration was required to determine whether this was the optimal use of internal audit resources.	
10.4	ACTIONS: 1. Further consideration be given to the scoping of the proposed audit of control assurances; and	PD

	2. A revised version of the plan replacing the audit of control assurances with 6 days to be confirmed, to be submitted to Corporation for approval.	NC
10.5	RESOLVED: The Committee agrees:- 1. That further consideration should be given to the proposed audit of control assurances and the plan amended to state that the 6 days currently allocated will be confirmed; and 2. Subject to the aforementioned amendment, the 2025/26 Internal Audit Plan be recommended to Corporation for approval.	
11	2024/25 PLANNED AUDIT ACTIONS REVIEW	
11.1	P Doherty presented a paper which provided an update on the College's progress in implementing audit recommendations.	
11.2	The Committee acknowledged the excellent progress made, with only 2 low priority recommendations in progress, both arising from very recent audits in March and April 2025.	
11.3	RESOLVED: The Committee noted the update on the implementation of audit recommendations and welcomed the continued progress made.	
12	2024/25 EXTERNAL AUDIT PLAN	
12.1	R Lewis (RL), RSM representative, presented the Audit Plan for 2024/25 which summarised the approach to the audit for the year ended 31 July 2025 and included the planned scope, the timetable, materiality and the key audit risks.	
12.2	It was noted that the DfE had withdrawn the 'Post-16 Audit Code of Practice' (P16ACOP) in March 2025 and replaced it with the 'Framework and Guide for External Auditors and Reporting Accountants of Colleges'. The Framework and Guide covered audit and regularity reporting in the college sector and applied to all external auditors and reporting accountants who provide statutory audits and regularity reviews to colleges. In addition, a number of college requirements previously set out in the P16ACOP have been incorporated into the College Financial Handbook 2025.	
12.3	In noting the Audit Plan, the Committee referred to an action arising from the previous meeting regarding the treatment of accounting accruals in previous financial statements. In discussing the response provided, it was agreed that further clarification was required.	
12.4	ACTION: R Lewis, RSM external audit representative, to provide further clarification on the treatment of accounting accruals in previous financial statements.	RL
12.5	RESOLVED: The Committee recommends the External Audit Plan 2024/25 to Corporation.	
13	STRATEGIC RISK REPORT	
13.1	P Doherty, Deputy Principal Finance & Resources, presented a report on the College's strategic risk management.	

13.2	The Committee noted the update on residual risk v target risk and the progress made in strategic risk overviews undertaken by relevant Corporation Committees.	
13.3	In concluding their discussion, the Committee commended PD on the robust framework that was now in place and the quality of information provided.	
13.4	RESOLVED: The Committee is assured of the College's ongoing strategic risk management.	
1710	<i>D Lenton, Director of MIS & Exams, joined the meeting</i>	
14	FUNDING ASSURANCE REPORT	
14.1	D Lenton (DL) Director of MIS & Exams presented a report which provided an update on the Education Skills Funding Agency (ESFA) and West Yorkshire Combined Authority (WYCA) funding assurance and audit compliance.	
14.2	The Committee noted that tailored learning and adult hardship funding were an emerging risk area within the sector, due to the current ambiguity regarding funding regulations.	
14.3	RESOLVED: The Committee welcomed the funding assurance report and the quality of reporting provided.	
1720	<i>D Lenton left the meeting.</i>	
15	DATA PROTECTION COMPLIANCE REPORT	
15.1	C Tague (CT), Director of Governance and Compliance and Data Protection Officer (DPO), presented an overview of data protection compliance since the previous report to the Committee on 12 March 2025.	
15.2	In response to questions as to the review of the assignment of the DPO role, PS confirmed that funding had been approved to pilot the external re-assignment of the role. The Committee asked that a timeline be provided as soon as possible.	
15.3	The Committee noted the significant rise in subject access requests and that the members of the internal audit team were now supporting with this work.	
15.4	ACTION: A timeline for the handover of the DPO role to be confirmed as soon as possible.	PD
15.5	RESOLVED: The Committee noted the information presented.	
1725	<i>R Lewis left the meeting.</i>	
16	FRAUD REGISTER REPORT No items were reported.	

17	2025/26 PROPOSED SCHEDULE OF BUSINESS	
17.1	ACTION: The March and June dates to be amended to 11 March and 17 June 2026.	
17.2	RESOLVED: Subject to above amendments, the proposed meeting dates and schedule of business 2025/26 be recommended to Corporation for approval	
18	PUBLICATION OF AGENDA PAPERS It was agreed that all documents marked confidential on the meeting agenda should remain confidential.	
	MEETING CLOSED There being no further business, the Chair thanked the Committee and declared the meeting closed at 1730.	

Agreed Actions				
	Who	Action	Min	By
1	WBG	WBG to advise on colleges exemplifying best practices in the delivery of catering services.	6.4	ASAP
2	PD	A progress update on the implementation of the internal audit recommendation 'External Contractors and Documentation' to be brought to the next meeting of the Committee.	7.4	Next meeting
3	PD	Further consideration be given to the scoping of the proposed audit of control assurances.	10.4.1	Next meeting
4	WBG	A revised version of the Internal Audit Plan 2025/6. replacing the audit of control assurances with 6 days to be confirmed, to be submitted to Corporation for approval.	10.4.2	10 July 2025
5	PD	A timeline for the handover of the DPO role to be confirmed as soon as possible.	15.4	ASAP
6	CT	The March and June Audit Committee meeting dates to be amended to 11 March and 17 June 2026.	17.1	10 July 2025