

AUDIT COMMITTEE
**Minutes of a meeting held at 1500 on Wednesday 8 October 2025
in B05009, Waterfront, Huddersfield Centre**

Present:	A Conn J Clement Walters J Firth	Independent Member (Chair) Independent Member Independent Member
Attendance:	3/4 = 75%	KPI 80%
In attendance:	P Doherty P Singh S Cooney D Lenton S Gaskin P Lucarz	Deputy Principal Finance & Resources (Items 1 – 18) Principal and CEO (Items 1 – 7) Audit & Compliance Manager (Items 4 – 5) Director of MIS & Exams (Items 4 - 5) Head of Health, Safety and Environment (Items 8 – 11) Vice Principal, People & Culture (Items 8 – 11)
In virtual attendance:	R Lewis N Clark C Glancy	RSM (external audit) representative (Items 01 – 16) WBG (internal audit) representative (Items 01 – 11) Data Protection Officer, Data Protection People (Item 4)

	Item	Action
01	APPOINTMENT OF CHAIR RESOLVED: A Conn be appointed as Committee Chair with immediate effect. 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 A Fell, Independent Governor.	
(iii)	DECLARATIONS OF INTEREST No declarations of interest were received.	
03	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 substantive work was due to commence on the regularity audit and the financial statements were on schedule.	

	Item	Action
1505	<i>P Singh and P Doherty 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 26 June 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. WBG to advise on colleges exemplifying best practices in the delivery of catering services. Action carried over 2. 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. Actioned: included within the planned audit actions review 3. Further consideration be given to the scoping of the proposed audit of control assurances. Actioned: internal audit plan revised 4. 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. Actioned 5. A timeline for the handover of the DPO role to be confirmed as soon as possible. Actioned 6. The March and June Audit Committee meeting dates to be amended to 11 March and 17 June 2026. Actioned	
3	REPORT ON TEACHERS' PENSIONS END OF YEAR CERTIFICATE 2024/25 3.1 R Lewis (RL), RSM representative, presented the college's Teachers' Pensions' end of year certificate for the year ended 31 March 2025. The committee were advised that the work had been completed and filed on time, with no issues arising. 3.2 RESOLVED: That the Committee advises the Corporation that an End of Year Certificate return had been filed as required and appropriate accounting records which report the financial position of the Teachers' Pension Scheme are in place.	
1515	<i>C Glancy, Data Protection Officer, Data Protection People joined the meeting via Teams, S Cooney, Audit & Compliance Manager and D Lenton, Director of MIS & Exams joined the meeting in person</i>	
4	DATA PROTECTION ANNUAL REPORT & COMPLIANCE REPORT 4.1 C Glancy, External Data Protection Consultant at Data Protection People,	

	Item	Action
	presented a report on work conducted and future plans in relation to data protection compliance. Members were advised that CG had recently assumed the position of DPO after Kirklees has spent some time utilising Data Protection People's Support Desk for guidance and support.	
4.2	The Committee noted the key provisions of the Data Use and Access Act (DUAA) which reached Royal Assent in July 2025 and potential implications that may need to be considered.	
4.3	Data protection compliance work undertaken during 2024/25 included a review of the information governance framework and data sharing and processing agreements, a review of the college's privacy notices and practical support with subject access requests.	
4.4	The Committee were advised as to the number of breaches and noted the significant rise in subject access requests, which were now being handled by the Audit & Compliance team. Given the resources required to process subject access requests, the Committee suggested that time spent be recorded, so that resource implications could be monitored.	
4.5	In noting the work undertaken, suggested activity and next steps outlined for 2025/26, as well as the increased resources to support work in this area, the Committee was satisfied that effective data compliance arrangements were in place.	
4.6	RESOLVED: The Committee recommends the Data Protection Annual Report 2024/25 to the Corporation, which in the view of the Committee provides assurance that effective data compliance arrangements are in place.	
1535	<i>C Glancy left the meeting</i>	
5	FUNDING ASSURANCE REPORT	
5.1	D Lenton (DL) Director of MIS & Exams presented a report which provided an update on funding assurance and audit compliance in relation to the 2024/25 financial statements and also regarding West Yorkshire Combined Authority (WYCA).	
5.2	In discussing the report, the Committee were advised of complex funding rules and policy changes but assured that funding claims were on track to be submitted on time.	
5.3	RESOLVED: The Committee is assured that appropriate measures are in place to ensure that the College remains funding audit compliant.	
1540	<i>S Cooney and D Lenton left the meeting</i>	
6	REGULARITY SELF-ASSESSMENT QUESTIONNAIRE 2024/25	
6.1	R Lewis (RL), RSM representative, presented the completed draft Regularity Self-Assessment Questionnaire (RSAQ) for 2024/25 for recommendation to Corporation for sign-off by the accounting officer and the Chair of governors.	

	Item	Action
6.2	RL advised that the document was a good response which provided a solid base for RSM's forthcoming assessment but suggested that it would be helpful to add more quantitative detail, as this would provide a useful summary for Corporation members.	PD
6.3	ACTION: quantitative detail to be added to the questionnaire where appropriate.	
6.4	RESOLVED: Subject to the aforementioned action, the Committee recommends the draft Regularity Self-Assessment Questionnaire (RSAQ) for 2024/25 to Corporation for sign-off by the accounting officer and the Chair of governors.	
7	2025/26 INTERNAL AUDIT PLAN	
7.1	S McReady, WBG, presented the Internal Audit Plan for 2025/26 which had been updated following discussions at the previous meeting of the Committee regarding the auditing of control assurances.	
7.2	In response to a question as to why student attendance had been put forward as an area for audit, the Committee were advised that comprehensive audit planning was undertaken to ensure that all operational areas were addressed. Student attendance had been identified as an area that was heavily reliant on internal controls and an internal audit would look to provide assurance that those controls were in place and operating effectively.	
7.3	RESOLVED: The revised 2025/26 Internal Audit Plan be recommended to Corporation for approval.	
	<i>A short comfort break was taken at 1555 at which point P Singh left the meeting. S Gaskin Head of Health, Safety & Environment and P Lucarz, Vice Principal, People & Culture joined the meeting when it resumed at 1605.</i>	
8	HEALTH & SAFETY POLICY	SG
8.1	S Gaskin (SG), Head of Health, Safety & Environment presented a paper regarding the review of the Health and Safety Policy for the 2024/25 academic year. Following the completion of the annual review, a new draft Health & Safety Policy had been prepared and circulated for feedback and discussion.	
8.2	In discussing the draft, the Committee advised that whilst the principles were sound, it was important to ensure that restorative language did not detract from the policy's statutory and legal tone and message.	
8.3	It was agreed that the Head of Health, Safety & Environment would meet with the Health & Safety Link Governor to further discuss the draft policy.	
8.4	ACTION: The Head of Health, Safety & Environment to liaise with the Health & Safety Link Governor to further discuss the draft policy.	
8.5	RESOLVED: The Committee is satisfied that an annual review of the Health & Safety Policy has been undertaken and that a revised Policy will be referred to Corporation following broader feedback and consultation.	

	Item	Action
9	HEALTH & SAFETY ANNUAL REPORT 2024/25 & COMPLIANCE REPORT	
9.1	S Gaskin presented the Health & Safety Annual Report which provided an overview of Health and Safety performance for 2024–25, highlighted key achievements and current compliance status and priorities for the academic year.	
9.2	Lessons learned in response to RIDDOR incidents were discussed, as was the best way to attract and sustain a cohort of first aiders.	
9.3	The delivery of training and development was welcomed, particularly the ‘stop the bleed’ sessions for both staff and students which were designed to equip individuals with life-saving skills.	
9.4	RESOLVED: The Committee recommends the Health & Safety Annual Report to the Corporation, which in the view of the Committee provides assurance that effective health and safety arrangements are in place.	
10	MAJOR INCIDENT AND BUSINESS CONTINUITY PLAN – ANNUAL REVIEW	
10.1	S Gaskin presented a draft of the Major Incident and Business Continuity Plan which had been updated following an annual review.	
10.2	In discussing the draft, it was acknowledged that it was important to ensure that command structure was as tight as possible and as such a smaller team was suggested. The tone of language was also important to convey the command and control message.	
10.3	RESOLVED: The Committee is satisfied that an annual review of the Major Incident and Business Continuity Plan has been undertaken and that a revised Plan will be referred to Corporation following broader feedback and consultation.	
11	PLANNED AUDIT ACTIONS REVIEW	
11.1	P Doherty, Deputy Principal Finance & Resources, presented a paper which provided an update on the College's progress in implementing audit recommendations.	
11.2	The Committee acknowledged the extenuating circumstances for the three outstanding recommendations but stressed the importance of setting realistic completion dates at the outset. Members were assured that the revised dates proposed were achievable. The Committee also noted that one recommendation, previously marked as completed, had been re-opened following feedback from the Internal Auditor.	
11.3	In concluding their discussion, the Committee acknowledged the progress that had been made on ensuring the timely implementation of audit recommendations.	
11.4	RESOLVED: The Committee notes the update on the implementation of audit recommendations and approves the proposed revised completion dates.	
1700	<i>S Gaskin, P Lucarz and R Lewis left the meeting</i>	

	Item	Action
12	STRATEGIC RISK REPORT	
12.1	P Doherty presented a report on the College's strategic risk management.	
12.2	The Committee noted the update on residual risk v target risk and the progress made in strategic risk overviews undertaken by relevant Corporation Committees.	
12.3	The Committee agreed that whilst there was further work to do on embedding risk management in committee operations, the strategic risk review process had successfully introduced risk into the language of committees and raised awareness among all governors.	
12.4	RESOLVED: The Committee is assured of the College's ongoing strategic risk management.	
13	FRAUD REGISTER REPORT	
13.1	No items were reported but it was suggested that 'near misses' be recorded on future reports.	
13.2	ACTION: Future reports to record reported incidents.	PD
14	ANNUAL WHISTLEBLOWING REPORT	
14.1	C Tague (CT) Director of Governance presented a report which sought to provide assurance in respect of the effectiveness of the College whistleblowing policy and procedure so that the Committee, could in turn, advise the Corporation on the effectiveness of the College's whistleblowing framework.	
14.2	In 2024/25, one disclosure had been investigated and found not to meet the whistleblowing threshold. While the process outlined in the Whistleblowing Policy had demonstrated its effectiveness in handling disclosures fairly and confidentially, it was agreed that any future disclosures should meet stricter deadlines.	
14.3	In considering the revised Whistleblowing Policy, the Committee agreed that it was more succinct and that replacing the current 3-stage timeline with a simplified, less prescriptive process would offer more flexibility in the handling of disclosures. The Committee agreed to recommend the new Policy approved in principle, pending union feedback.	
14.4	RESOLVED: The Committee:- <ol style="list-style-type: none"> 1. Recommends the Annual Whistleblowing Report 2024/25 to the Corporation, which in the view of the Committee provides assurance that effective whistleblowing arrangements are in place; and 2. Recommends the Whistleblowing Policy to the Corporation for approval, pending union feedback. 	

	Item	Action
15	COMMITTEE TERMS OF REFERENCE	
15.1	RESOLVED: The proposed amendments be recommended to Corporation for approval.	
16	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	PD	Quantitative detail to be added to the Regularity Self-Assessment Questionnaire 2024/25 where appropriate.	6.3	15/10/25
2	SG	The Head of Health, Safety & Environment to liaise with the Health & Safety Link Governor to further discuss the draft Health & Safety Policy.	8.4	ASAP
3	PD	Future Fraud Register reports to record 'near miss' reported incidents.	13.2	Next meeting

Items of report for Corporation		Min
1	<p>The Corporation must prepare an End of Year Certificate return and ensure that accounting records are maintained which report the financial position of the Teachers' Pension Scheme.</p> <p>Our External Auditor RSM, having performed an annual report of factual findings on the End of Year Certificate, advised the Committee that an End of Year Certificate return had been filed as required and appropriate accounting records which report the financial position of the Teachers' Pension Scheme are in place.</p>	3.2
2	<p>The Committee reviewed the 2024/25 Data Protection Annual & Compliance report prepared by the recently appointed consultant acting as Data Protection Officer, which covered upcoming legislation, work undertaken and future development plans. The Committee also heard how resources had been further strengthened through the college's Audit & Compliance Team's involvement in data protection activities.</p> <p>In noting the work undertaken, futures plans and increased resources, the Committee advises the Corporation that it is satisfied that effective data compliance arrangements are in place.</p>	Item 4
3	<p>The Committee has reviewed the Regularity Self-Assessment questionnaire and, being satisfied that the College can evidence the statements it makes within it, recommends that Corporation authorise the Chair of the Corporation and the Accounting Officer to sign them, so that they may be provided to the external auditor as required by conditions of funding.</p>	Item 6
4	<p>The Committee can provide assurance that an annual review of both the Health & Safety Policy and Major Incident and Business Continuity Plan has been undertaken and that revisions will be referred to the Corporation for consideration following broader feedback and consultation.</p>	Items 8 & 10
5	<p>The Committee received the Annual Whistleblowing Report 2024/25 and is satisfied that effective whistleblowing arrangements are in place.</p> <p>An annual review of the Whistleblowing Policy has been undertaken and a new Policy is proposed. As Union feedback is awaited, the Committee recommends the new Policy in principle, pending union feedback.</p>	Item 14
6	<p>The Committee conducted its annual self-assessment at a special session before the scheduled meeting. A detailed report will be provided to the Corporation in December with the Members Report and Financial Statements.</p> <p>In advance of that report, the Committee confirms that it believes that it met its remit for 2024/25 and proposes several updates to the Terms of Reference (Consent agenda item C18) to ensure they remain current.</p>	15.1