

Audit Committee

Minutes of the Meeting held on Monday 22 September 2025 at 4:30 PM

Location: Riverside College Halton, Kingsway, Widnes, Cheshire

Present:

Karen Banks	External Governor, Chair
Louise Frost	External Governor
Paul Leatherbarrow	External Governor
Andrew MacManus	External Governor

In Attendance:

Leeann Bellfield	Vice Principal (Head of Centre, Cronton)
Vici Cadwallader-Webb	Head of Internal Audit, ICCA
Julie Holland	Deputy Principal (Finance & Resources)
Julia Withersby	Assistant Principal (HR)
Catherine Shaw	Head of Governance

The Committee met with the Internal Auditor in the absence of the College's senior managers to ascertain whether there were any matters to raise. The Auditor advised she had no issues of concern.

The Head of Governance welcomed all attendees to the meeting, extending a warm welcome to Louise Frost, as a newly appointed External Governor. Introductions took place.

1. APOLOGIES FOR ABSENCE

Resolved: Apologies were received and accepted from Helen Smith (Assistant Principal, Marketing & Schools Liaison).

2. DECLARATIONS OF INTEREST

None

3. APPOINTMENT OF CHAIR 2025/2026

The appointment process took place in line with the approved procedure.

Resolved: The Committee

- Appointed Karen Banks to serve as Committee Chair

- Noted the importance of succession planning in relation to this role

Karen Banks took the Chair

4. MINUTES OF THE PREVIOUS MEETING

4.1 Approval of the Minutes *(previously circulated)*

Resolved: The minutes of the meeting held on 16 June 2025 were approved as an accurate record, subject to the inclusion of Andrew MacManus (External Governor) being present throughout the meeting.

4.2 Matters Arising

With reference to agenda item 5, the Head of Governance advised that from 1st October 2025 Beever & Struthers (external auditors) were to merge with Menzies LLP. The Committee was informed that this would not affect existing engagements between the College and the External Auditors.

Resolved: The Committee noted the report and that there were no outstanding items on the action log.

5. PRESENTATION

The Assistant Principal (HR) delivered a presentation on safer recruitment in connection with Strategic Risk 7 on the Risk Register. In summary, she explained the importance of (i) safer recruitment practices, (ii) the focus on protecting students, (iii) maintaining the College's reputation, and (iv) compliance with statutory guidance, such as Keeping Children Safe in Education (KCSIE) 2025. The Assistant Principal provided an overview of the following:

- Recruitment Training – it was confirmed that staff involved in recruitment received appropriate training
- Selection procedures – the overview included adverts and applications, shortlisting, references and selection, verification of ID and qualifications, use of varied selection activities, involvement of multiple staff in the process, assessment of candidates' motivation for working with young people, various pre-employment checks, robust record keeping which included maintaining the Single Central Register.

A discussion ensued with several questions being raised and responded to. This included the Assistant Principal confirming that the process extended to the employment of agency staff.

Governors commended the College on its multi-step approach to recruitment that ensured the safety of students and compliance with statutory regulations. The regular reviews undertaken relating to current practice evidenced the sound safeguarding culture at the College.

Resolved: The Committee noted the contents of the presentation.

The Assistant Principal was thanked for her presentation and she left the meeting

6. INTERNAL AUDIT REPORTS

6.1 Curriculum Efficiency and Staff Utilisation *(previously circulated)*

The Internal Auditor provided a summary of the outcomes from the audit on curriculum efficiency. The following aspects were highlighted from the report:

- Curriculum Planning Framework - the College had a well-developed framework that considered current performance, labour market intelligence, demographic trends and stakeholder needs
- Timetabling and Resourcing - the College ensured efficient use of resources, with staff utilisation closely monitored and adjustments made as necessary
- Efficiency Measures - the curriculum planning framework included key efficiency measures such as class size, staff utilisation, and the split between qualification and non-qualification hours
- Reporting Mechanisms - the College had robust reporting mechanisms to monitor performance, including early withdrawals, average class size, enrolments by school, and staff utilisation

In conclusion, the Internal Auditor was able to provide substantial assurance that the areas of the control environment tested were designed and operated effectively with no significant weaknesses. The Committee was informed that the audit had resulted in no recommendations for improvement being made.

A discussion took place with numerous questions being raised and responded to. Clarification was provided in connection with (i) planned hours and funded hours, (ii) curriculum planning and delivery management and (ii) any potential risk of utilisation burnout.

In response to a question raised by a Governor regarding benchmarking data, the Committee was advised that it was highly unusual for no recommendations to be made for improvement in audits of this nature. The College was commended on its current practice and outcomes from the audit.

Resolved: The Committee noted the report.

6.2 Follow Up to Previous Recommendations *(previously circulated)*

The Internal Auditor summarised the findings and highlighted the following:

- Full Implementation Achieved - all eight internal audit recommendations from the 2023/24 cycle were confirmed as fully implemented or superseded. It was confirmed that no items had been left outstanding or overdue
- Accurate Reporting to Audit Committee - Management was found to have accurately tracked and reported the status of all recommendations to the Audit Committee, supporting effective oversight
- Wide-Ranging Review Scope - the follow-up covered key areas including HR performance management, examinations, marketing strategy, financial controls, and student voice—ensuring a broad coverage of operational risks
- No Issues in Risk Categories - none of the recommendations were classified as high risk, and all medium, low, and advisory items had been addressed without delay or deficiency

In conclusion, the Internal Auditor provided a substantial assurance rating which indicated strong confidence in the College's progress and control environment.

Resolved: The Committee noted the report.

6.3 **Annual Internal Audit Report 2024/2025** *(previously circulated)*

The Internal Auditor referred to this report which outlined the internal audit work undertaken by ICCA for the College in 2024/2025. The internal audit work over the academic year consisted of six audit reviews, all of which resulted in 'substantial assurance' opinions. No significant control issues had been identified during any of the audits. With regards to recommendations and follow up work, the Committee was advised that all recommendations made during the year were accepted by management and timely implementation had been evidenced. The report concluded with ICCA providing reasonable assurance that there were no major weaknesses in the College's risk management arrangements or systems of internal control. It was noted that insufficient internal audit work had been undertaken to enable an opinion to be provided on the College's governance arrangements.

A discussion took place, during which it was clarified that reasonable assurance was the highest level of assurance that could be provided by the Internal Auditors and the College was commended on this outcome. A more detailed discussion took place regarding an opinion on the College's governance arrangements, in the absence of a specific internal audit or an external board review in 2024/2025. To avoid any potential misinterpretation, it was agreed that the reference to the governance framework was to be amended slightly for clarification purposes.

Resolved: The Committee noted the report.

6.4 **FE Sector Update**

The Internal Auditor provided an update on emerging issues in the sector which included:

- Special Educational Needs and Disability (SEND) reforms
- Changes to the Ofsted Inspection Framework

Resolved: The Committee noted the verbal report.

6.5 **Engagement Letter Internal Audit Service** *(previously circulated)*

The Committee reviewed the draft Engagement Letter. Several questions were raised and responded to. Clarification was sought and received in connection with section 4 of the document regarding levels of liability.

Resolved: The Committee recommended the approval of the Engagement Letter to the Board, subject to an amendment to the commencement date.

7. **RISK MANAGEMENT** *(previously circulated)*

7.1 **To receive the risk management report for 2024/2025 and activity to date**

The Deputy Principal (F&R) presented this report and highlighted the following aspects:

- Risk management strategy
- Performance against the Risk Management Plan
- Review of effectiveness and achievements in 2024/2025
- Strategic key risk register and sources of assurance mapping
- Risk Management Action Plan and activity to date since September 2025

A Governor commented that the report clearly demonstrated that risk management processes were thorough and transparent. In response to a question raised, the risks associated with the misuse of AI were explained in greater detail and the measures in place to mitigate risk.

Resolved: The Committee noted the contents of the report.

7.2 Risk Management Policy 2025/2026 *(previously circulated)*

The Committee was advised that the annual review of this policy had taken place. Minimal amendments were being recommended, predominantly due the significant changes made to the policy in the previous academic year.

Resolved: The Committee recommended approval of the Risk Management Policy to the Board.

8. ASSESSMENT OF CONTROLS ON FRAUD AND IRREGULARITY *(previously circulated)*

The Committee was directed to the requirements contained within the Framework for Auditors and Reporting Accountants of Colleges, published by the Department for Education (DfE). Specific reference was made to the Regularity Self-Assessment Questionnaire (RSAQ) and the contents of the draft RSAQ was considered by the Committee, together with a report provided by the Deputy Principal (F&R). It was noted that there was no longer a requirement for individual governors to complete a fraud questionnaire.

It was agreed that the contents of the RSAQ and accompanying report demonstrated that strong controls operated within the College; this being supported with various sources of evidence. This provided the necessary assurance to the Committee to enable it to (i) advise the Board on its ability to demonstrate that public money was being spent in accordance with HM Treasury guidelines and (ii) have confidence that statutory requirements had been properly met.

Resolved: The Committee recommended the approval of the RSAQ to the Board.

9. COMMITTEE SELF-EVALUATION 2024/2025

The Head of Governance referred to the draft self-evaluation of performance which provided a narrative on:

- Committee attendance
- Membership
- Terms of Reference
- Summary of activities
- Areas for Development
- Impact

Governors reflected on the Committee's performance throughout 2024/2025 and was satisfied that it had fully complied with its statutory obligations and discharged its responsibilities in line with the Committee's Terms of Reference. It was noted that the introduction of short presentations on key strategic risks had proved beneficial.

Resolved: The Committee approved its self-evaluation report for 2024/2025

10. CALENDAR OF BUSINESS 2025/2026

The Committee considered the draft schedule of business as presented by the Head of Governance. This comprised of anticipated and regulatory business across Committees and the Board throughout 2025/2026. She advised that this also featured on the Search & Governance Committee agenda, for their onward recommendation for Board approval.

A Governor commented on the usefulness of this document and ways in which it supports an opinion being provided on the College’s governance arrangements.

Resolved: The Committee noted the report.

11. POLICIES

Anti-Fraud and Corruption Policy

The Committee was advised that this policy had been updated to reflect the introduction of the Economic Crime and Corporate Transparency Act

Resolved: The Committee recommended approval of the Anti-Fraud and Corruption Policy to the Board.

12. ANY OTHER BUSINESS

There were no matters of an urgent nature submitted.

13. ITEMS TO BE REPORTED TO THE BOARD

Resolved: The Committee approved that the following items be reported to the next Board meeting:

- Risk Management Annual Report 2024/2025 and risk management activity to date
 - Assessment of Controls on Fraud and Irregularity – RSAQ
 - Letter of Engagement with ICCA, internal audit providers
 - Internal Audit Annual Report 2024/2025
 - Risk Management Policy
 - Anti-Fraud and Corruption Policy
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14. DATE OF NEXT MEETING

This was **noted** to be Monday 1st December 2025 at 4:30pm

Signed.....Office copy signed by Karen Banks**Committee Chair**

Date.....1st December 2025.....