

Minutes  
Audit & Risk Committee  
HRUC Governance

Date	25/11/2025	
Time	17:30 - 18:48	
Location	Microsoft Teams Meeting	
Members	Vincent Neate Grant Cooper Paul Miller Sofia Barbosa Boucas Sandeep Kutty Keith Smith	Chair Vice-Chair Governor Governor Governor CEO, Ex-Officio
Officers	Tim Hulme Shane Woodhatch Yomi Okunola Anil Pujara	Chief Operating Officer Chief Financial Officer Chief Financial Officer Head of Internal Audit
Clerk	Clare Mitchell	Interim Director of Governance
Guest	Steven Connors (5:30pm-5.40pm) Item 8 only	Internal Auditor (Validera)
Absent	Mario Michaelides	
Note Taker	Nataliia Tymkiv	

Minutes

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**1 - General disclaimer at start of meeting**

The meeting was recorded for the purpose of minuting. No objections were raised.

**2 - Apologies**

Apologies were received from MM.

**3 - Declarations of interest**

No declarations of interest were submitted in advance, and none were declared at the meeting.

**4 - Minutes of previous meetings**

**4.1 - Minutes of the meeting on 25 September 2025**

The Committee approved the minutes of the meeting on 25 September 2025.

**4.2 - Minutes of the extraordinary meeting on 21 October 2025**

The Committee approved the minutes of the extraordinary meeting on 21 October 2025.

**Resolution:** The Committee approved both sets of minutes from the 25<sup>th</sup> of September and 21<sup>st</sup> of October 2025.

## **5 - Actions from previous meetings**

The Committee received an update on the actions from previous meetings. The Committee noted that all actions were either completed or were scheduled for discussion under the substantive items on the current agenda.

The Committee noted the update.

## **6 - Committee self-assessment and Terms of Reference**

The Committee received a report from the DoG, who presented the outcome of the annual self-assessment and proposed revisions to the Committee's Terms of Reference. Two standing items — staff mental health and wellbeing, and regular safeguarding updates — had been appearing inconsistently on recent agendas and were more appropriately overseen by other committees; the paper proposed that they should be removed from this Committee's agenda.

The Committee discussed the broader issue of its effectiveness. Governors suggested drawing on best practice from other organisations to support continuous improvement. The Chair emphasised the need for the Committee to continue strengthening its challenge and follow-up processes and proposed that a focused discussion on training needs should take place at the March 2026 meeting, following the attendance of some members at the February 2026 AoC Audit Masterclass.

### **Action: A focused discussion on training for Audit Committee members individually and collectively to take place at the February 2026 meeting**

The DoG outlined the key amendments to the Committee's terms of reference, which now included a section on health and safety and formal responsibility for reviewing the operation of the whistleblowing, data protection and FOI policies. In future the Committee would receive an annual report on FOI/data protection and would receive updates on any incidents reported to the information commissioner.

The Committee questioned whether the revised Terms of Reference sufficiently articulated the Committee's responsibilities for risk and agreed that the wording of this section should be reviewed and expanded.

### **Action: The DoG and HoIA to update the Terms of Reference to strengthen the section on risk and circulate the revised draft for comment before submission to the December Corporation meeting**

The Committee also asked for the terms of reference to have a more proactive focus. This would be underpinned by a robust internal plan to identify weaknesses which could then be corrected rather than reacting to events retrospectively.

The Committee discussed wider development for governors. EMT proposed that mandatory annual training for governors be incorporated into the organisation's central training platform, in line with current staff processes. The Committee agreed that this should be explored further.

### **Action: Undertake a review of mandatory annual training and wider development for Governors**

**Action: DoG to update the annual schedule of business to ensure all responsibilities within the Terms of Reference were incorporated**

**Resolution:** the Committee agreed that the standing items referred to in the paper should be removed from the agenda and recommended the amended terms of reference to the Corporation for approval subject to the amendments detailed above.

**7 - Internal audit in 2024-25**

The Committee received an update from SW on lessons learned from the previous year's internal audit cycle. The timing of internal audit had been a significant issue in 2024/25, with the key financial controls internal audit not taking place until after the balance sheet date. The Committee noted that the previous year's audit plan had not included prescribed dates, which had contributed to delays. However, despite the challenges in 2024/25, no significant concerns had been identified through the internal audit work undertaken.

The Executive provide assurance that internal audit work would take place in line with the agreed timings in the internal audit plan for 2025/26.

The Committee noted the update.

**8 - Internal audit of key financial controls**

This item was taken at the start of the meeting due to Steven Connors' (SC) availability. SC provided an update on the findings of the internal audit of key financial controls. The work had confirmed that the College's control framework was well-designed and operating effectively and a **substantial assurance opinion** had been given. **Five low-level recommendations** had been identified, four of which were procedural.

The Committee discussed the recommendation relating to IT system resilience, which concerned the need for full system test restores rather than partial component-level restores. Governors questioned whether a full system restore introduced operational risk. SC clarified that the intention was not to bring down the entire network, but to test the recovery of discrete systems such as the finance system, allowing the organisation to understand how long a restore would take, the operational impact, and any data loss risks. The Committee noted this clarification.

The Committee questioned whether any of the findings had been unexpected. The Executive confirmed that some were known and others were minor oversights picked up through the audit. The audit had provided assurance on the College's internal control environment and the findings did not indicate any systemic weakness.

The Committee discussed expected timelines for completing the recommended actions. The Executive confirmed that the finance-related actions would be completed by December 2025. SC confirmed that the report would be finalised shortly and would include the dates and responsible officers for each of the recommendations. The final report would be sent out with papers for the joint Finance & Audit Committee meeting on 3 December 2025.

The Committee received assurance from the HoIA that follow-up on all recommendations would be reported to the Committee at its meeting in February 2026.

The Committee thanked the auditors for the report.

**Action: Finalise the internal audit report on key financial controls with agreed timelines and responsible officers and circulate with the papers for the joint Finance & Audit Committee meeting on 3 December**

## **9 - Internal audit 2025/26**

### **9.1 - Time recording and information systems 2025/26**

The Committee received an update from the HoIA, Advisory work on risk management, value for money, data quality, environmental sustainability and Net Zero was underway, with meetings scheduled and action plans in development. Fieldwork for the apprenticeship internal audit had begun. The terms of reference were included in the papers for information. There would be a minor delay to the time frame for this internal audit but the report was still expected to be presented to the Committee at its next meeting. The remainder of the audit plan would be delivered as planned.

**Action: HoIA to bring the final internal audit report on apprenticeships to the next meeting**

The Committee questioned whether the internal audit of key financial controls 2025/26 had been incorporated into the internal audit plan. The Executive confirmed that a full audit of this area had not yet been added to the plan. This internal audit might need to be undertaken by an external provider because of capacity and operational demands on the HoIA. The HoIA noted that some aspects such as payroll and agency staffing were included in the current internal audit plan. This would be brought forward for discussion at the next meeting.

**Action: Timing of the key financial controls internal audit for 2025/26 to be brought to the next meeting**

The Committee noted that the time recording dashboard would be used to provide regular assurance on progress and that audits would be tracked through fieldwork, draft reporting and final reporting stages.

The Committee noted the update.

### **9.2 - Terms of reference - review of apprenticeships**

The HoIA reported that the scope of this internal audit had been reduced as there would be a full funding audit in 2026.

The Committee questioned whether the review would consider the new apprenticeship strategy, planned investment in a learning management system and projected financial improvements. The HoIA confirmed that these areas were included within the scope and that cost-benefit considerations regarding system investment would be reflected in the findings.

The Executive provided an update on apprenticeships, confirming that contributions were projected to improve and that the revised delivery model was stabilising.

The Committee noted the terms of reference for the audit.

## 10 - Health and safety compliance assurance

The Committee received an update on the new health and safety compliance framework. Plumsun had completed an initial “scope and discovery” phase across all areas, identifying that the College was broadly compliant but that there were inconsistencies in practice, largely due to legacy systems, the absence of centralised storage for compliance evidence, and variation in local procedures.

Plumsun had expanded each of the fourteen compliance areas into more detailed sub-categories to provide a clearer structure for evidencing compliance and identifying gaps. Recommendations included adopting Plumsun’s digital platform for centralised storage, introducing electronic forms for assessments and developing standardised operating procedures for use across the organisation.

The Committee discussed whether Plumsun’s findings indicated any underlying safety concerns. The Executive confirmed that the College remained safe, legal and compliant, and that the issues identified related to standardisation and process maturity. The provider’s role was to assure the College’s processes and that the recommendations aimed to strengthen consistency and efficiency.

The Committee noted that there were a number of internal audit days that had not yet been allocated. Given the significance of recent organisational changes and the need for assurance that the new arrangements were robust the Committee asked that a risk based internal audit of the new health and safety arrangements was included in the 2025/26 internal audit plan. The Committee discussed the timing of this internal audit. The Executive advised that while considerable progress had been made, some areas remained in transition, and that the College was still implementing several of the external provider’s recommendations. The Committee agreed that an audit should only take place when arrangements were sufficiently embedded to allow meaningful testing.

The Committee asked for assurance on two areas: first, the College’s adherence to its own policies and procedures; and second, Plumsun’s delivery against the agreed service level agreement.

The HoIA proposed carrying out a short, two-day, targeted review early in the next term to provide assurance on progress to date, focusing on areas already developed to a mature stage by Plumsun, including the off-site risk assessment process. A full internal audit would follow later in the year once the new arrangements had matured. The Committee agreed that this approach would offer early assurance without undermining the value of a full audit later and approved the proposal.

The Committee noted the Executive’s assurance that the partnership with Plumsun was adding value, that costs were within budget, and that further process improvement, particularly around digital systems and fire risk assessment, were underway.

**Resolution:** The Committee agreed that a risk based internal audit of health and safety would be included in the internal audit plan – timing and scope to be agreed.

**Action: A short progress review of health and safety arrangements to be undertaken by the HoIA early in the next term, with a full risk-based internal audit scheduled later in the year when the new arrangements had matured**

## **11 - Strategic risk register**

The Committee received the updated Strategic Risk Register (SRR). The Executive provided assurance that a significant amount of work had been undertaken to rebuild and strengthen the risk management framework. The Executive had now completed the process of reviewing all strategic risks, with the number of risks condensed from almost thirty to eighteen and each assigned a risk owner. No strategic risks required escalation at this time.

The Committee received an update from the HoIA on embedding the new risk framework. Substantial improvements had been made since March 2025, with stronger alignment between the strategic, tactical and operational risk registers. The organisation expected to reach a further level of maturity in the period January to March 2026.

It was suggested that the revised SRR should capture additional measures planned to strengthen each risk area and the direction of travel for each risk as well as existing controls. The HoIA directed members to the contingency and impact columns, which set out the forthcoming actions, residual risk scoring and the associated impact if risks were left unmanaged.

The Committee discussed the presentation of the SRR. The Executive would provide a condensed version to the Corporation, showing the gross and net risk scores for all eighteen risks, while the Committee would continue to receive the detailed version for scrutiny. The empty data fields had now been completed following a full EMT review earlier that week and this would be reflected in the next iteration.

A Governor raised the issue of maintaining the register over time, and EMT assured that they are exploring systems to manage this, with potential administrative support identified.

The HoIA reiterated that his role was to provide independent oversight and advice on risk management, to assist the effective discharge of the Committee's responsibilities. The Committee acknowledged the improvement in the risk management approach and thought process behind the risk management framework.

**Action: Provide a condensed version of the strategic risk register to the Corporation, showing net and gross risk scores**

## **12 - Reporting of Fraud, Corruption and Whistleblowing (including annual report 2024/25)**

The Committee received a report on Fraud, Corruption and Whistleblowing. It was confirmed there had been no incidences of fraud, corruption, or whistleblowing during the academic year 2024/25 and year-to-date for 2025/26. It was confirmed that there had no near misses either.

The Committee discussed the report.

## **13 - Policy approval**

### **13.1 - Whistleblowing Policy**

The Committee received the updated Whistleblowing Policy, noting that it had been reviewed by the Policies team and the POD team. The Committee did not have any questions and approved the policy. The interim Director of Governance reported that the substantive Director of Governance would be the lead for whistleblowing once appointed.

**Resolution:** The Committee approved the updated Whistleblowing Policy.

### **13.2 - Anti-Fraud and Anti-Bribery Policies**

The Committee received the updated Anti-Fraud and Anti-Bribery Policies, including a new section on fraud prevention measures and clarification on staff responsibilities for reporting and preventing fraud. This had been introduced to comply with new statutory duty to prevent fraud effective from 1st September 2025

**Resolution:** The Committee approved the updates to the Anti-Fraud and Anti-Bribery policies.

### **13.3 - Risk Management Policy**

The Committee received the updated Risk Management Policy, including the addition of the new section on fraud prevention detailed above.

**Resolution:** The Committee agreed to recommend the updated Risk Management Policy to the Corporation for approval

**Action: Committee to recommend the updated Risk Management Policy to the Corporation for approval**

## **14 - Any other business**

The Committee noted that the agenda for the joint meeting next week would include the financial statements and the final report from the internal audit on key financial controls. Glen Bott from Cooper Parry would present the external audit findings.

## **15 - Dates of next meetings**

The dates for the next meetings were confirmed as follows:

- 25 February 2026, from 5:30 PM to 6:30 PM
- 17 June 2026, from 5:30 PM to 6:30 PM