

<p><b>College of West Anglia</b> <b>Minutes of Audit &amp; Risk Committee</b> <b>Wednesday, 24 September 2025</b> <b>9:30am – 12.00 noon</b> <b>Remote Meeting, via TEAMS</b></p>
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<b>Present</b>	Ray Harding	Governor (Chair)
	Dave Clark	Governor (Vice Chair)
	Sharon Edwards	Co-opted Governor
	Russel Liddington	Governor
	Seb Ivanov	Governor
<b>Attending</b>	Paul Goddard	Scrutton Bland
	Paul Harrison	Vice Principal Corporate Services
	Rob Petto	Assistant Principal Funding and Performance
	Jenny Quaif	Head of Finance
	Jules Bridges	Head of Governance

No.	Action
<p><b>1 Committee Members' briefing with Auditors</b> A confidential discussion was held prior to management attendance.</p>	
<p><b>2 Apologies for absence</b> There were no apologies for absence from committee members, but apologies were received from Claire Sutherland and Suzy Harper or RSM UK Audit LLP and Leisyen Cox of Scrutton Bland.</p>	
<p><b>3 Declarations of Interests</b> There were no items of interest declared.</p>	
<p><b>4 Election of Vice Chair</b> The committee nominated and appointed Dave Clark as the Vice Chair of the committee.</p>	
<p><b>5 Minutes of the previous meeting held on 25 June 2025</b> The minutes of the meeting held on 25 June 2025 were reviewed and <b>agreed</b> as being an accurate record.</p>	
<p><b>6 Matters Arising</b> The progress arising from the previous meeting were summarised in the progress report and all actions reported had either been resolved or, where appropriate, an update had been provided on progress elsewhere on the agenda.</p> <p>The new structure of the ALS provision has been established and is live for the start of this academic year. The team has reconsidered preparing documented procedures which will be completed in February 2026. Internal auditors will then be able to check compliance in their 2025/26 follow up work.</p> <p>A summary of the updates made to the Internal Audit Charter presented at the last meeting were appended to the report. Members were content with the changes.</p> <p>It was noted that a review of the financial procedures has been pushed back to October 2025 to align with the review of the financial regulations to be presented in November 2025.</p> <p>The committee received an update (via email on 5 September 2025) concerning absence reporting which confirmed that an absence policy for students has now been put in place. An updated absence policy for staff has been presented to the College Leadership Team (CLT) and will be rolled out once agreed by management. The HoG will establish when this is to be released. The team is working with other institutions to improve its staff absence reporting. The committee asked that the new absence policy be circulated to members electronically for information.</p>	<p>HoG</p> <p>HoG</p>

	All other completed items are to be removed from the report.	HoG
<b>7</b>	<p><b>2025/26 Risk and Assurance Progress Report</b></p> <p>The report confirmed that ten internal audits had been completed in the 2024/25 academic year, with eight receiving significant (green) assurance, one limited (red) assurance for Health and Safety, and good progress made against the follow up of previous recommendations.</p> <p>The internal audit schedule confirms that fourteen internal audits are planned for the 2025/26 academic year. Internal audit reports will be received by the committee at the December 2025, February and June 2026 meetings with the follow up of previous recommendations reported at the first meeting in the 2026/27 academic year.</p> <p>It was confirmed that the audit of the procurement of the new finance system could be moved forward as contracts are due to be signed with the chosen supplier with go live planned for 1 March 2026. An earlier date for the audit work will be convened for reporting to the committee at the December 2025 meeting.</p>	HoG/SB
<b>8</b>	<p><b>Internal Audit Reports</b></p> <p><b>1 Green Skills/Capital Build Projects Report</b></p> <p>The objective of the audit was to review the established capital project management and oversight structure for the Green Skills project, and the Tower Block roof replacement works, including the necessary validations, approvals, and signoffs required, how budgets have been set and monitored, how progress is reported, and how any delays are identified and addressed. Management was challenged to provide an audit of the project documentation checklist for capital projects documentation, and it was agreed that this will be presented to the next meeting of the Property Steering Group.</p> <p>The audit received significant assurance (green) with three low risk recommendations made; to formally document clear threshold amounts for the approval of all capital project variations, increasing the frequency of the Property Steering Group meetings (at least termly), and determine document retention periods for key capital project documentation and formalise a filing system and checklist for each project.</p> <p>Concern was raised that the report suggested that contract variations were not appropriately signed off by a member of the senior management team. The audit finding however was that a signature box was not provided on the form, not necessarily that an approval signature was not provided. It was further assured by auditors that none of the sample tested was considered material. The recommendation was more about improving housekeeping by including a signature box on the form rather than catching unauthorised contract variations. Contracts had been approved but not adequately recorded.</p> <p><b>2 Follow up of previous recommendations 2024/25</b></p> <p>Auditors met with the relevant responsible managers to ascertain the progress made with implementing previous audit recommendations. Where possible evidence was reviewed, and relevant testing undertaken. Following this review auditors consider that good (green) progress has been made with 18 recommendations implemented, 5 part implemented/in progress and 2 that were unable to be concluded.</p> <p>A governor highlighted from the payroll audit that there was a recommendation to develop an inhouse system to replace the timesheet claim function in iTrent and queried if this was a good use of time, and resource to override existing system functionality. The Head of Finance explained that the MIS Team had developed a number of internal forms that could be integrated into college systems, old or new, so developing an inhouse routine/code for this would future proof and give the college better control of its processes. Noting that the payroll system contract comes to an end this calendar year this is an opportune time to consider alternative functionality outside of a system that may/not be replaced. Payroll is typically an imported file into the accounts system as part of general ledger routines so this internal solution would integrate well with the new finance system soon to be implemented.</p> <p>Governors asked if they should be concerned that the Apprenticeship Recruitment and Employer Engagement audit found that auditors were not provided with evidence of the</p>	VPCS

timelines that had been set for each stage of an apprentice's journey or copies of the relative reports. Governors commented that apprenticeship records had been an area of weakness in the past and challenged management who confirmed that this should remain a focus although good progress has been made in this regard as results from the recent DfE full funding audit had been largely positive.

## 9 Internal Audit 2024/25 Annual Report

It is the opinion of internal auditors for the year ended 31 July 2025 that the college has adequate and effective risk management, governance and control processes, notwithstanding the adverse findings within the health and safety report and have adequate and effective processes surrounding efficiency and effectiveness (green status). These opinions are designed to assist the committee prepare its annual report.

The report (page 7) confirmed the nine assignment reports and previous recommendations follow up report in the year resulted in eight significant (green) and one limited (red) assurance opinion(s). Auditors commented that two high risk and three medium risk recommendations were made in the year. The two high risk recommendations related to the area of Health and Safety with certainty provided by management that these had been appropriately resolved and/or have been programmed for completion. The three medium risk recommendations related to Health and Safety, Student Attendance and Retention, and the Cash Flow Forecasting internal audit work completed in the year. Ongoing monitoring and follow-up actions are to be completed to provide assurance of effective closure and risk management.

Overall, audit work in the 2024/25 academic year has made a total of 32 (17 in 2023/24) recommendations arising from the nine areas of fieldwork. Assurance opinions assigned to the audit work, as a percentage, against the average number allocated across auditors FE client base for 2024/25 was favourable with a high percentage of significant assurance opinions and a low average of limited/reasonable assurance given to CWA confirming that controls in place are effective to manage the risk profile compared with other colleges.

## 10 Progress on Implementing Agreed Audit Actions

The HoF will include the recommendations arising from the Green Skills/Capital Projects internal audit to the tracker for the next meeting of the committee.

HoF

It was noted that numbers 43 and 44 remain red, as they are overdue from March 2025. The Assistant Principal Funding and Performance is to provide an update so that progress is known by the committee rather than leaving this as overdue and the deadline date adjusted.

HoF/APF&P

It was noted that items 45, 47, 57, 58, 60, 61, and 63 were considered completed. The committee concurred that these are to be removed from the register.

HoF

## 11 External Audit Progress Tracker

The report confirmed that 13 of the 18 external audit recommendations arising from the year ending 31 July 2024 findings report had been completed. One remained in progress but will complete for the 2025 year-end financial statements. The four remaining will complete post 2025 financial statements. These relate to the implementation of the new finance system which is scheduled to go live 1 March 2026. The implementation of the 2024/25 external audit is due to start in October 2025.

R Petto joined the meeting at 10.30am

## 12 Funding Assurance Report (including Audit Update)

The college is now concluding the DfE full funding audit. As of yesterday, it was confirmed that there are four issues, two of which are minor and can be resolved quickly. The other two relate to vulnerable bursaries and ALS in terms of how the college has attributed and applied the funding to those learners who are eligible. The college has taken a 'means test' approach on an individual basis and awarded a flat rate payment based on an assessment of need. A statement will be provided to the DfE to explain the colleges application and calculation of the vulnerable bursary award and then await their judgement as to if this is

considered reasonable. The total sum potentially at risk is c.£27k. Therefore, vulnerable bursaries for this academic year are paused pending the outcome.

Regarding ALS funding, the college seeks to gain assurance around how it has applied the funding rules for eligible learners. This could expose a c.£60k risk with a further £25k level of adult income if this risk materialised. There is reasonable confidence however that the college has claimed the corrected attributed amount (£150/month based on evidenced need) per learner, but we await confirmation of our approach. The outcome should be known in the coming week ahead of the R14 return (mid- October 2025).

The impact of £27k clawback would be negligible for the college. However, governors recognised that these vulnerable learners need the support and were concerned that bursaries for this year have been paused, asking if this meant that vulnerable learners could not start on programme. The college would seek to create a college discretionary bursary fund to ensure that learners needs are met but claims are still being accepted whilst awaiting the departments view on eligibility criteria and how the college has applied this per learner. The committee supported the approach of the college.

The income testing audit conducted by RSM UK Audit LLP has gone well with a few minimal adjustments to make, none of which it was noted as being material.

Finally, governors asked for an update on apprenticeship audit progress of actions 43 and 44 (highlighted in item 10 above). The Assistant Principal Funding, Performance and Projects confirmed that training plans and off-the-job records were predicted to improve with a number of system changes, planned for September, however training/adoption will be trialled with a few standards this year thus these actions remain incomplete but assurance was provided that this delay should not cause undue achievement/funding risk as in the main the issues relate to historic learners who are largely coming to the end of their 4-year programmes. The older records do present some challenge, but the numbers are minimal and diminish year-on-year.

R Petto left the meeting at 10.50am

### **13 Anti-Bribery and Corruption Policy**

The policy has been updated for the 2025/26 academic year. The changes made are minor in nature. These were tracked in the document presented for governors' consideration. It was noted that there are no significant updates to bring to the attention of the committee and no issues relating to bribery or corruption at the college suspected/reported in the last 12 months. The committee considered the changes and **approved** the policy as presented.

### **14 Data Protection Policy**

The policy had been subject to a complete rewrite based on a template sourced from external GDPR specialist, the DPO Centre. The former policy was a combination of data protection and data retention and as part of the compliance audit conducted by the DPO Centre it was recommended that the policy be separated into two individual policies. This work was completed in April 2025 and are now two standalone policies. Both were appended to the report for governors' consideration.

Noting the recommendation arising from the Green Skills/Capital Projects internal audit around determining retention periods and creating a checklist for capital project documentation governors asked if these would be picked up as part of the colleges data retention policy although the Head of Governance confirmed that as property contracts do not contain personally identifiable information (PII) they wouldn't be covered by data protection legislation however they are a processing activity of the college and therefore would be reflected in the college's Record of Processing Activities (RoPA) which also records retention periods associated with this particular processing activity.

Finally, governors asked if the new policies were substantially different to the former combined policy. The Head of Governance confirmed that the main elements, principles, rights, lawful basis, responsibilities, international transfer etc were all there and have been transposed into the new policies but now separated out into a defined and clearer format. After due consideration the committee **approved** the policies as presented.

## 15 Risk and Internal Controls Update

Disappointing start to the term as the heating and ventilation systems were due to be reconnected in the Tower Block at the beginning of the term. Some complaints were received but connections have now been made with some plant issues reported on levels 1 and 7 due to ageing equipment.

Student numbers continue to grow with an anticipated c.200 additional 16-19 learners this academic year.

Norfolk Fire and Rescue have notified the college that they are aware that flammable material is being stored under a flight of stairs in the University Centre building. They will attend the site to investigate and provide an evaluation of fire compliance. The Health and Safety Officer have completed a review audit of the site and found two areas where equipment/chairs are being stored but will be removed prior to the visit. Governors insisted that staff are reminded that health and safety is everyone's responsibility and the VPCS will convey this message to staff through CWA Connect.

VPCS

A governor highlighted the health and safety concern of the outside space at the nursery and previous health and safety concerns raised concerning the equine facility at the Milton campus and queried if college health and safety assessments are sufficient to identify and rectify issues. Assurance was provided as checks are in place and internal auditors are soon to conduct another health and safety assurance audit with higher action and oversight being undertaken by the health and safety committee.

Work has been undertaken to ensure that the college is compliant with the offence of failure to prevent fraud introduced on 1 September 2025. The two main areas of concern, highlighted in the report, have been discussed with the relevant staff. The foundations are in place, but more is to be done to communicate and engage with all staff.

It was noted that the proposal to redevelop the LynnSport facility is more likely to go ahead and is gaining pace. Project plans are incorporating temporary accommodation for our Sport facilities to ensure continuity of CWA sport provision. This has been included as a new risk on the college's risk register (agenda item 17 refers).

## 16 Risk Management Strategy

The three-year strategy has been updated for 2025-2028. Tracked changes were provided for committee members to consider. The committee agreed the changes and will put a recommendation to the Corporation to **approve** at the meeting to be held on 15 October 2025.

Chair

## 17 Risk Register Review

The risk register has been updated by risk owners since the last meeting of the committee. In summary Risk R008 has decreased from 9 (amber) to 6 (amber). Risk R016 has increased from 12 (red) to the maximum score of 16 (red). A new risk R029 has emerged and has been added to the register.

## 18 GDPR/DPO Report (inc. FOI/SAR/Whistleblowing Cases)

The college has made good progress against the 156 recommendations arising from the compliance audit where the compliance level was found to be 51% and judged as 'requires improvement'. At the last meeting (held in June 2025) progress had tipped over into 'good' at 80% however over the summer the DPO Centre validated the progress and downgraded to 75% as more evidence was requested to demonstrate completion of the recommendation(s) made. Evidence is being gathered to push progress back up to a 'good' level and managers continue to be chased to progress the remaining 64 recommendations to complete our progress journey. Governors commented that 3 critical (red) recommendations remain outstanding (consistently since June 2025) and insisted that these are given priority to resolve.

HoG

Since the last meeting (June 2025) there have been 4 GDPR breaches reported. One breach in the period was reported to the ICO as detailed in the report under agenda item 15 above and the college is considering where to better place its DBS arrangements. There is a potential financial risk exposure for the college and there is work to be done to tighten up on our contractual and data sharing/processing arrangements with third parties.

The Head of Governance has handled 6 Freedom of Information requests since the last report to the committee. All have been satisfied within the 20-working day timeframe.

Furthermore, 10 Data Subject Access Requests/Individual Risk requests have been satisfied since the last meeting to the committee. These were all dealt with within the one-month timeframe.

It was confirmed that no cases of whistleblowing have been raised since the last meeting of the committee.

#### **19 Review of Contract Register, Waivers, and Debt Write-Offs**

The top five contracts listed in the report. IT was noted that the contract for the new finance system does not appear in the report as although the contract was signed in September, the Purchase Order has only just been raised.

The bad debt provisions were also reported and under the waivers, it was noted that the gas safety order was raised outside of procedure which has been addressed.

Regarding contracts over £10k it was confirmed that the Retrofit Academy contract comes to an end in 2025 and therefore the renewed contract needs to be issued, and a purchase order raised which is why this was highlighted in the report.

P Goddard left the meeting at 11.25am

#### **20 Any Other Business**

*Confidential item under Instrument 17(2) of the Instrument and Articles of Government*

This item was deemed to be confidential.

#### **21 Chair's Items for Briefing to Corporation**

- Ten internal audits had been completed in the 2024/25 academic year, with eight receiving significant (green) assurance, one limited (red) assurance for Health and Safety, and good progress made against the follow up of previous recommendations.
- Fourteen internal audits are planned for the 2025/26 academic year
- The audit of the procurement of the new finance system is to be moved to an earlier date in this academic year.
- The Green Skills/Capital Projects audit received significant assurance (green) with three low risk recommendations made.
- Following the review of previous audit recommendations made auditors considered that good (green) progress had been made.
- It is the opinion of internal auditors for the year ended 31 July 2025 that the college has adequate and effective risk management, governance and control processes in place.
- The committee was made aware of two funding audit concerns relating to the application of vulnerable bursaries and ALS funding for eligible learners. These should be resolved prior to the meeting of the Corporation to be held on 15 October 2025.
- The committee approved the Anti-Bribery and Corruption, Data Protection, and Data Retention Policies.
- The committee will recommend the Corporation approves the amended/updated Risk Management Strategy 2025-2028 at the meeting to be held on 15 October 2025.
- The college experienced a data breach affecting 66 members of staff that was reportable to the ICO. The college is considering where to better place its DBS arrangements and has challenged the data controls of the third-party holding college data.

#### **22 Date and Time of Next Meeting**

Wednesday 3 December 2025 at 9:30am (Meeting Room, Principal's Suite, KL)

Chair

Meeting ended at 11.35am