

**College of West Anglia
Minutes of Audit & Risk Committee
Wednesday, 25 February 2025
9:30am – 12.00 noon
Remote Meeting, via TEAMS**

Present	Ray Harding Dave Clark Sharon Edwards James Nash Seb Ivanov	Governor (Chair) Governor (Vice Chair) Co-opted Governor Governor Governor
Attending	Paul Goddard Paul Harrison Rob Petto Jenny Quaif Jules Bridges	Scrutton Bland Vice Principal Corporate Services Assistant Principal Funding and Performance Head of Finance Head of Governance

No.	Action
<p>1 Committee Members' briefing with Auditors A confidential discussion was held prior to management attendance.</p>	
<p>2 Apologies for absence Apologies for absence were received from Russel Liddington. Leisyaen Cox of Scrutton Bland and Claire Sutherland and Suzy Harper of RSM UK Audit LLP also passed on their apologies.</p>	
<p>3 Declarations of Interests There were no items of interest declared.</p>	
<p>4 Minutes of the previous meeting held on 3 December 2025 The minutes of the meeting held on 3 December 2025 were reviewed and agreed as being an accurate record.</p>	
<p>5 Matters Arising 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 next meeting of the Health and Safety Committee is scheduled for the 23 February 2026, and Scrutton Bland's follow up recommendations to evidence a declining number of risk assessments and use of a new format risk assessment template are included on the agenda. It was reported that in addition to the committee meeting the Health and Safety Manager has this in focus and aims to convert all risk assessments to the new format by the end of the academic year.</p> <p>Further to the internal audit of risk management the HoG proposes convening a group of governors to review the risk tolerance scores at the next review point of the register</p> <p>All other completed items are to be removed from the report.</p>	<p>HoG</p> <p>HoG</p>
<p>Agenda item 10 preceded agenda items 6 through to 9</p>	
<p>6 Risk Assurance Progress Report A total of eight internal audits were reported as complete so far, six with substantial assurance, one reasonable and the health and safety follow-up work. This leaves five</p>	

audits still to take place. These are planned to be reported to the committee at the meeting to be held in June 2026. In addition, auditors will be conducting the second phase (implementation) of the new finance system next week, and a subcontracting management standard audit in May 2026.

7 Internal Audit Reports

1 Safeguarding

New governor, James Nash, was interested to know the methodology of doing the audits so auditors provided an overview confirming that management and auditors would meet (June) to agree the areas for audit and present the agreed plan of internal audit work (September) for the year ahead. Areas for audits are risk based, mapped to the risk register, mapped to any prior assurances and a collective need for assurance. The committee and management might give auditors a steer on the areas to audit and this would inform the scope of works. The brief is then shared with management which maps out the risks auditors are going to look at, the specific areas for review and the documents that auditors will need to view as part of their works. College staff involved in the audits meet with auditors for an opening meeting where the controls and key issues to be reviewed and tested are outlined. Ahead of these meetings college staff share documentation with auditors through a secure portal and then auditors meet with college staff to assess the controls and test how effective these are. A feedback meeting takes place at the end of the audit to share and agree the arising recommendations. Once agreed the draft report is circulated for management to enter their responses and the report finalised for reporting to the committee. It was noted that the safeguarding audit was postponed by a few weeks due to key individuals taking annual leave.

The objective of the safeguarding audit was to confirm that adequate and appropriate controls are in place to identify learners who may be at risk of harm, to support these learners, to ensure that an appropriate framework is in place to enable staff and learners to report concerns and that all reports are being appropriately responded to in a timely manner. The auditors confirmed that the safeguarding framework was found to be effective and a substantial (green) assurance opinion was made with 3 low rated (green) recommendations for management to action and these were highlighted to governors in detail.

Governors asked if the scope of works included a review of the single central record to ensure that it is maintained and up to date. This scope didn't include a review but has been audited as part of the last HR internal audit work. In addition the Vice Principal Corporate Services provided assurance to the committee that he meets every month with the Head of HR to review the record and confirmed that there are gaps but the reasons why are known, i.e., that the individual remains on long term sick leave and therefore have not been able to attend the mandatory training. In addition, the Chair mentioned that the commentary from management against the first recommendation where it was recommended that safeguarding reports to the Board should include detailed commentary explaining any significant fluctuations didn't suggest that this was going to be taken forward. Auditors did suggest that if the reports were to be provided on a termly basis, then this is where those fluctuations would be recorded. Governors concluded that termly and/or reporting by exception would be preferred. The new governor commented that it would be prudent to include safeguarding as a standard agenda item for each meeting of the Corporation and further commented that in his induction, compared to other organisations where he has held Board membership, the level of training was relatively low level at the college and the Vice Principal Corporate Services said that he would take this back to the Assistant Principal Student Services, who is responsible for Safeguarding, to see if there are lessons to be learned from other organisations and his induction experience.

VPCS

2 Maths and English

The objective of the audit was to review the frameworks in place to ensure that the maths and English Condition of Funding is being complied with and student engagement is optimised. Auditors provided a substantial (green) assurance and made no recommendations for management to action as the profile of learning and activity is high.

In summary the college is required to provide 100 hours of maths and English teaching. The DfE guidance states that any additional support, such as embedding learning should be delivered in addition to the 100-hour requirement. The college model is designed to provide 'English in' and 'maths in' lessons which are purely focussed on these subjects, with the added context of the vocational hours, these hours count toward the 100-hour requirement. The DfE has been asked to confirm that the college's model meets the condition of funding rules as if the non-compliance tolerance level exceeds 2.5% then 50% of funding could be clawed back for each non-compliant learner which could be a significant funding risk. Governors therefore expressed concern that the audit report provided substantial assurance, but the actual level of risk to non-compliant funding was unknown until the DfE had responded. It was agreed that the Assistant Principal Funding, Performance and Projects would be asked for reassurance when he joined then meeting at agenda item 9 below.

3 Anti-Fraud Framework

The objective of the audit was to assess to ensure that the college's anti-fraud framework is appropriate and is working effectively in practice. Auditors provided a substantial (green) assurance opinion and made 3 low rated (green) recommendations and 6 added value points for management to action/consider, and these were highlighted to governors in detail.

The Vice Principal Corporate Services confirmed that the first two recommendations made from this audit have been completed and the updated policies would be shared with the committee at the meeting to be held in June 2026. It was further agreed that the Head of Governance would add cases of fraud (logged on the fraud register) to the regular DPO/GDPR report each meeting.

HoG

It was noted that the thresholds for reporting to external agencies (Fraud Squad/DfE for example) are detailed in the policy and where there have been cases of suspected fraud these have been reported. The Vice Principal Corporate Services mentioned that in the past 10 years the college has dealt with a handful of cases of fraud where they have been reported and exceeded the £5k (previously £10k) threshold.

Finally, for reassurance, it was confirmed that the anti-fraud policy and college practice has been updated further to the new legislation (offence of failure to prevent fraud) that came into force on 1 September 2026 has been actioned.

4 T Level Preparation

The objective of the audit was to confirm that there are effective processes in place to manage and monitor the implementation of T Levels, measure against strategic objectives, and provide timely, accurate information to allow well informed decision making. Auditors provided a reasonable (amber) assurance opinion and made 2 medium (amber), and 3 low (green) rated recommendations and three added value points for management to action/consider and these were highlighted to governors in detail.

The reason why the assurance was a reasonable (amber) opinion was in the main due to the first recommendation made where it was found in the sample (one) that the annual review of risk assessments had been delayed (5 months overdue), and it was noticed that there were also some gaps in the review of risk assessments. The management response against this recommendation is appropriate and additional controls and enhancements are to be put into place. The first two of the three low risk recommendations are already underway, but it was highlighted that auditors had recommended that 'consideration should be given to incorporating formal KPIs' but the management response confirmed that this had been considered but would not be actioned. The reasoning was understood and accepted by auditors and the three added value points were highlighted to governors.

Governors noted that the enrolment figures for Animal Management and Science, and Early Years and Education were below target and this was picked up by the Assistant Principal Funding, Performance and Projects under agenda item 9 below.

Finally, governors queried why (under added value point 3) why the curriculum planning meetings were not minuted and it was confirmed that action points are taken but not full minutes. Governors suggested use of a facilitator or AI to at least produce a summary record of these meetings to help reduce the admin burden and management confirmed that there are active discussions taking place to look at this.

5 **New Finance System Implementation**

This was the first phase of the internal audit work to review the implementation of the new finance system. The objective of this phase of the audit was to assess whether the procurement process for the new finance system was conducted in line with relevant policies, regulations, and best practice, ensuring transparency and value for money. Auditors provided a substantial (green) assurance opinion and made 2 low rated (green) recommendations for management to action, and these were highlighted to governors in detail. The second phase to look at the implementation side of the new system will take place next week. The report will come to the next meeting of the committee to be held in June 2026.

8 **Progress on Implementing Agreed Audit Actions**

The report collates and tracks the progress of all the recommendations and management responses that have emerged from all internal audits.

The Vice Principal Corporate Services confirmed that actions 83, and 86, relating to the anti-fraud policy updates (discussed in item 7.3 above) are complete and will come through to the committee at the meeting to be held in June 2026. Recognising that item 62 is an old recommendation the Head of Finance confirmed that the MIS Manager is aware that this needs to be progressed and this is on their plan of works, hence why the deadline has been potentially moved to October 2026.

VPCS

The Head of Finance mentioned that the format of the report had been revised to reduce the content and number of pages. Governors asked if an additional column could be added to put the number of months that a deadline has been moved by as this would be more meaningful to report rather than just adjusting the deadline date. Looking at item 59 about student absence governors did not accept the proposal to remove this from the report as completed given that 28% of learners had reported a technical issue when trying to record an absence and 21% of learners said that they did not feel comfortable sharing the reason for this absence. Governors asked for this to be investigated further before this could be closed.

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Actions 71, 80, and 87, it was agreed could be removed from the register as these are completed and it was noted that the management response against action 90 related to another action (later confirmed to be action 85) and deadlines with March 2025 (action 43) needed to be updated.

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R Petto joined the meeting at 10.40am

9 **Funding Assurance Report**

At the last meeting the committee was made aware of an emerging issue in relation to Apprenticeship Change of Employers but with the support from the DfE, the cause of the issue is now known and this can be resolved for future transfers (need to agree an approach to the historic miscoding) but it does however span back into prior years so corrections will need to be made against prior funding as well as posing implications for historic employer co-investment expectations. A proposal has been put forward to the DfE which would mean foregoing around £3k in historic over-funding but not seek the equivalent back-pay of co-investment fees from employers. The college awaits the response from the DfE, and governors were informed that there is potentially £40k of future completion funding at risk.

The transition of S4PL learners is complete now that the final learner re-sat their EPA (End Point Assessment) last week, and they passed and achieved. In the coming weeks the

financials will be reconciled to ascertain final payment owed to S4PL which will then conclude the relationship.

As reported above the Subcontracting Management Standard, a mandatory 'license to subcontract' audit introduced, and achieved, in 2022/23 is due for renewal this academic year and will take place in May 2026 by internal auditors.

Under devolved funding arrangements, each combined authority is responsible for their own approach to funding assurance. As such, CPCA have now confirmed an in-year sampling process for their funded provision for 2025/26 to be completed with all providers. The college has received its sample and is in the process of collating the required evidence (required by 10 March 2026) and will report the outcomes to the committee at the meeting to be held in June 2026.

APFP&P

The college continues to monitor its position to achieve a lower than 2.5% maths and English condition of funding tolerance level. It is confirmed that there is 0.77% unresolvable non-compliance but there is a further 2.5% where evidence needs to be found to substantiate that the new minimum hours requirement has been met. Work continues but assurance was provided that a final position within the 2.5% tolerance is achievable, acknowledging that this is not achieved funding would impact funding levels in 2027/28. The Assistant Principal Funding, Performance and Projects confirmed that the DfE has confirmed that the CWA approach to the application of the new funding rules is compliant.

Going back to the question raised earlier (item 7.4 above) governors highlighted the low enrolment numbers for Animal Management and Science, and Early Years and Education and asked management why these did not recruit and if they would rerun. The Assistant Principal Funding, Performance and Projects confirmed that government had announced that Level 3 Animal Management would become unfunded and therefore the T Level was offered. Government then changed policy and the Level 3 offer still ran and recruited well so the college took the early decision in September 2025 to stand the T Level course down and the £300k capital funding returned. The college still intends to offer the T Levels with Animal Behaviour to run at the Wisbech campus and both pathways (Animal Management and Animal Science) at the Cambridge campus. Management confirmed that more conservative assumptions will be made for 2026/27 T Level recruitment. T Levels are a harder sell with employers, and it is difficult for the college to secure industry placements. CWA is not alone; this is a national picture with many colleges struggling with T Level recruitment.

R Petto left the meeting at 11.00am. The Chair moved to agenda item 11.

10 Risk and Internal Controls Update

The report covered a few topics for governors to discuss, college lockdown procedure, replacement firewalls, update on the Tower Block Roof and Wisbech Green Skills project, and changes to the 2025/26 HE/FE SORP

The test of the lockdown procedure identified several problems that did not work in practice, but the learning points taken from this exercise will be used to improve procedures in the future.

It was confirmed that the newly purchased firewalls have been installed and appeared to be working well.

The Chair resumed the order of the agenda from items 6 onwards

11 Risk Register Review

The risk register has been updated by risk owners since the last meeting of the committee, and the Corporation.

The number of critical risks (red) has decreased from 4 to 3 between the months of November and February 2026. There is an increase in the number of major risks (amber)

which has moved from 14 to 16 and the number of risks in the moderate zone (dark green) has stayed the same at 4. One new risk (use of AI) has entered the register (Risk R032) with a score of 9 (amber).

The review of the Board Assurance Map indicated that the control environment is generally sound. Governors **agreed** to remove R024 regarding ONS reclassification given the justification provided in the report and acknowledging that this risk no longer exists.

12 **GDPR/DPO Report (FOI/SAR/Whistleblowing Cases)**

Evidence continues to be gathered to push GDPR compliance progress back up to a 'good' (80%+) level and managers continue to be chased to progress the remaining 68 recommendations to complete the compliance progress journey. Compliance currently sits at 79%. It is likely however that the next report to the committee in June 2026 will show over 80% (good) progress as several of the recommendations will be achieved now that the internal audit of GDPR, conducted by Scrutton Bland has been done which will complete several medium and low status recommendations off the tracker.

Since the last report to the committee, the Head of Governance has dealt with 6 data breaches, which were not reportable to the ICO and 2 Freedom of Information Requests, all satisfied within the 20-working day timeframe. In addition, 7 DSARs (Data Subject Access Requests) have been satisfied within the one-month timeframe apart from one which has been extended to three months due to the volume of the request.

The Head of Governance confirmed that the whistle blowing case that was under investigation at the last meeting of the committee had been concluded with no further action. It was found that the college had acted appropriately and taken reasonable steps to address the concerns raised. Furthermore, there are no active cases of whistleblowing currently.

Governors raised concern about the time commitment involved to satisfy DSARs and suggested the Head of Governance sought administrative support or considered the use of AI for redaction or found other ways that data subjects could access (self-serve) the data held about them. The Head of Governance will reach out to the JISC DPO Network to see how other DPOs manage the workload involved in satisfying DSARs as governors were concerned that this would consume too much time if multiple DSARs were received.

HoG

13 **Review of Contracts Register, Waivers and Debt Write-Offs**

The details of the top five contracts greater than £10k were detailed in the report and appendix 1 detailed the contract values greater than £10k entered since the last meeting and appendix 2 detailed all active contracts greater than £10k.

The committee considered and accepted the reasoning for the contracts waived in the period since the last report.

14 **CWA Publication Scheme (FOI) and Guidelines**

A requirement of the Freedom of Information Act 2000 (FoIA) is that the College should have a publication scheme detailing documents that should be routinely available to members of the public. The college's publication scheme and guidelines set out the specifics of the information available and how it can be accessed and a required these are reviewed/updated annually and are made available on the college website.

The updated copy received by the committee had only minor (tracked) changes to the publication scheme to correctly assign responsibility from the Deputy CEO/Vice Principal Curriculum and Quality to the Head of Quality and/or the Head of Learner Experience. The committee **approved** the changes presented and will upload to the college website.

HoG

15 **Schedule of Matters Reserved and Scheme of Delegation Review**

Colleges (and their subsidiaries) are part of central government further to the ONS reclassification of colleges into the public sector back in November 2022 and are now

subject to frameworks for financial management such as Managing Public Money (MPM), and Senior Pay Controls.

These requirements for the college are set out in the Schedule of Matters Reserved which not only demonstrates how the college has financial management oversight but principally it details how the corporation responds to its responsibilities and exercises its powers under the Instrument and Articles of Government and other relevant legislative and regulatory requirements.

The Schedule of Matters Reserved is intrinsically linked to the Scheme of Delegation which is appended to the schedule for reference with tracked changes highlighting current/correct alignment with key documentation/references.

Governors were informed of where the changes had been made and will take a recommendation to the corporation for approval at the meeting to be held on 25 March 2026 subject to extending point 4.13 to describe the difference between a finance lease and an operating lease and replacing the word 'of' with 'or' in point 4.11.

Chair
HoG

16 Governors/SMT Expenses – Annual Review

In accordance with the annual business cycle a retrospective review of Governor and SMT expenses was provided to the committee, noting that there were no material transactions to report.

17 Gifts and Hospitality Register and Policy Review

The annual review of the college's Gifts and Hospitality Register (last reported to the committee in March 2025) showed just one entry in the register within the reporting year.

In response to the 3rd recommendation made by internal auditors in their recent internal audit of the college's anti-fraud framework the current references to gifts and hospitality found in the financial regulations and code of conducts have been consolidated into a standalone policy document for the committee to approve.

It was noted that there is no change to how items to be registered can be reported, this is still to the Head of Governance at any time. Additionally, an annual return is completed by all Governors, managers, and those members of staff with contract management responsibilities, providing an opportunity for any gifts or hospitality received to be declared. In most cases, nil returns are received. It is proposed therefore that upon approval the policy will be uploaded to the Staff portal, inserted into the Staff Handbook, and shared with new staff as part of their induction. Staff are made aware that it is potentially a disciplinary offence if a necessary declaration is not made. Governors received assurance from internal auditors that the template provided was a 'good practice' policy and was appropriate for the college to adopt. The committee **approved** the policy presented subject to tidying up the format such as inserting point 1.1 which was missing and correcting the alignment of point 3.5 and using capital letter consistently throughout the document.

HoG

18 Any Other Business

There were no other items of business.

19 Chair's Items for Briefing to Corporation

- Eight internal audits have been completed so far, with six substantial (green) and one reasonable assurance, and five further audits scheduled for reporting in June 2026.
- Internal audit reports provided substantial assurance for safeguarding, maths & English, anti-fraud, and the first phase of the new finance system procurement audit.
- Governors raised concerns about maths & English funding compliance, but the DfE has since confirmed the college's approach is compliant; final assurance depends on evidencing required hours.
- The T Level audit received a reasonable (amber) assurance, with enrolment challenges noted and curriculum teams reviewing future planning.

Chair

- Regarding the previously reported historic miscoding in apprenticeship employer changes; a proposal has been submitted to the DfE with around £3k of over-funding potentially being written off but there is potentially £40k of completion funding at risk.
- The risk register shows critical risks reduced from four to three; one new risk was added relating to AI and governors agreed to remove the obsolete ONS reclassification risk from the register.
- GDPR compliance currently sits at 79% but is expected to exceed 80% by June 2026. The DPO has dealt with multiple DSARs and FOIs that were processed within statutory timeframes.
- The committee approved updates to the Publication Scheme and the Gifts & Hospitality Policy, following internal audit recommendations.
- Changes to the Schedule of Matters Reserved and Scheme of Delegation were reviewed and will be recommended for Corporation approval at the meeting to be held in March 2026

20 Date and Time of Next Meeting

Wednesday 24 June 2026 at 9:30am (Meeting Room, Principal's Suite, KL)

Meeting ended at 11.25am