

# EXETER COLLEGE FURTHER EDUCATION CORPORATION

## AUDIT AND RISK ASSURANCE COMMITTEE

### Minutes of the meeting held on Monday 24 February 2025 via Zoom

<b>Present</b>	Neil Hitchings Rob Hutchins Damion Norcombe Adele Westcott	Chair Vice Chair Governor Co-opted
<b>Observers</b>	None	
<b>In Attendance</b>	John Laramy John Dowell <i>For item 2.2 only</i> Jade Otty <i>For item 2.1 only</i> Gemma Noble  <i>For item 2.1 only</i> Kristyn Woodward	Principal/CEO Executive Director of Finance Deputy CEO Executive Director of People and Organisational Development Director of Student Experience and Student Services
	<i>For item 7 only</i> Lesley Heasman  Abbie Sawyer	Tiaa, Internal Auditor  Executive Officer (minutes)
<b>Apologies</b>	None	

- |     |   | <b>Action</b> |
|-----|---|---------------|
| 1.  | <p><b>Welcome, Apologies and Declarations of Interest</b></p> <p>The Chair welcomed colleagues to the meeting. The Chair informed the Committee that Gemma, Kristyn and Jade will be joining the meeting to present the deep dives. Lesley Heasman from Tiaa will be joining the meeting for item 7 only.</p> <p>The Chair informed the Committee that January Roberts had left the College, and after a short break will be joining the Devon and Cornwall Police legal department. The Committee wished her well for the future. The Chair thanked Abbie Sawyer for attending to take the minutes.</p> <p>There were no apologies or declarations of interest received.</p> |               |
| 2.  | <p><b>Deep Dive</b></p>   |               |
| 2.1 | <p>R1.26 – Failure to meet Safeguarding and Prevent Strategy</p> <p>The Committee received the presentation, noting how various mitigations had been used to enhance the safeguarding and prevent offer and strategy. Of particular note was the growth in the safeguarding team, supporting increased need and that this had resulted in positive reactions from both staff and students.</p>  |               |

Additional mitigations were brought to the Committee's attention such as robust pre-employment checks, the launch of an internal counselling service, website access and working closely with student experience colleagues. It was noted that pressure on external partners can impact the safeguarding team.

The Committee discussed the increasing difficulties caused by social media and the importance of educating students to stay safe online.

**The Committee:**

- a) thanked KW and GN for a comprehensive presentation, and the mitigations taken**
- b) noted the assurance provided and agree the risk rating as medium**

- 2.2 R1.64 – Maintaining quality of provision against funding shortfalls. The Committee noted the challenges of education not being a nationally protected budget line. The Committee was assured that although it is a challenging budget, the core provision of 16-18 is more secure. The expected increase for 16-18 is 3% for next year, followed by two more difficult budget years.

The Committee was assured that class sizes are monitored through the cuts and splits process and only viable courses will proceed. The Adult budget line is more vulnerable, however this had been anticipated and mitigations implemented.

Governors queried how class sizes compare to the local area and if there was a maximum size. The Committee was assured that in comparison to schools and sixth form colleges, the College has larger class sizes, which enables a greater variety of A Levels to be taught. There is no fixed maximum class size, but cuts and splits is a very transparent process and if there is demand, teaching staff are supported with the additional work.

**The Committee**

- a) thanked JO for the assurance provided**
- b) noted the assurance provided and agreed the risk rating as medium**

3. **Minutes**
- 3.1 The minutes of the meeting held on 18 November 2024, as circulated, were agreed by the Committee.
- 3.2 The confidential minutes of the meeting held on 18 November 2024, as circulated, were agreed by the Committee.

#### 4. **Matters Arising**

##### 4.1 Electrical Testing Update

The Committee was reminded that a previous internal audit report referenced that at the time of spot testing, some pat testing was overdue. The Executive Director of Finance confirmed his confidence that all pat testing had been completed and that pat testing due dates are monitored.

##### 4.2 IT Tender (internal and external)

At the previous meeting, the Committee agreed to receive a proposal for a wider IT audit from Tiaa, and to discuss the potential appointment of an external provider. The Executive Director of Finance confirmed that an internal audit plan proposal had been discussed with Tiaa, this was not specific to the College but conveyed the services they provide for similar organisations elsewhere. This would generate capacity within the IT team and would be a good learning experience for staff. It was proposed that the wider audit is scheduled for the new academic year, and that the allocated dates would be carried forward.

**The Committee agreed that Tiaa would undertake a wider IT audit in the 2025/2026 academic year** JD

#### 5. **Risk Management Update**

##### 5.1 The Committee received the risk register, and the Executive Director of Finance summarised the pertinent changes.

R1.1 had been increased to reflect anticipated changes in the spending review. R.126 had been increased to reflect demand and that there had been a vacancy for the Residential/Accommodation Manager. This post had now been recruited to and therefore the risk will be reduced. The Executive Director of Finance confirmed that the risk related to the nursery provision will be removed from the register.

The Committee was informed that there were no new risks and high residual risks were lower than in recent years.

The Principal/CEO assured the Committee of mitigations related to finance sustainability to allow for a challenging period in the future.

**The Committee voted to recommend the risk register to the Board on 4 April 2025**

#### 6. **Assurance Framework Discussion**

##### 6.1 Assurance Map progress update

The Committee received the Assurance Map which the Executive Director of Finance had developed to give a visual on risks and assurance. This had been updated to include outcomes from the internal audit process. The IT risk had previously been identified as high. This had improved with the internal audit review and cyber essentials. The use of the Assurance Map could be extended to other areas where additional assurance may be required.

The Committee noted R2.32 (risk of hacking) and considered the need for deep dives or further testing.

Governors thought it may be easier to have a track changes system in place.

The Committee discussed R2.70 (impact of transport providers) due to potential disruption caused by planned engineering work. It was acknowledged that further mitigation would be a challenge. The College enjoys positive relationships with GWR and Stagecoach which have helped the College become more informed and involved in conversations. However, it was agreed that due to ongoing works and weather disruptions the risk remains high.

The Chair confirmed that although this is a document for the Committee only, it could be included in the report to Board.

### **The Committee noted the report**

*Lesley Heasman from Tiaa joined the meeting*

#### **7. Internal Audit Service**

##### **7.1 Internal Audit Programme progress**

The Committee received a progress update against the internal audit program for the current year and noted that all audits were on target.

The Chair queried if there was anything in terms of efficiency collating the College should be doing, however it was confirmed that the College's processes and evidence are of a high standard.

### **The Committee noted the report**

##### **7.2 Learner Records Audit Report**

The Committee reviewed the Learner Records Audit report and noted the outcome of substantial assurance with no recommendations. The Chair remarked that it was good to see a clean report.

### **The Committee noted the report**

##### **7.3 Internal Audit recommendations progress update**

The Committee noted three outstanding recommendations, two of which were not yet due and one was only slightly over time frame. The Executive Director of Finance confirmed that all actions would be completed shortly.

**JD**

### **The Committee noted the report**

*Lesley Heasman, Tiaa left the meeting*

8. **Policies**

8.1 Anti-Bribery Policy

The policy had been received in the papers. It was noted that there had been no changes in legislation, the only change was adjustment to job titles, which is a formality.

The Chair queried when internal audit took place, Executive Director of Finance will look at this and report back at the next meeting.

**JD**

**The Committee approved the anti-bribery policy.**

8.2 Anti-Fraud Policy

The policy had been received in the papers. It was noted that there had been no changes in legislation.

**The Committee approved the anti-fraud policy.**

9. **External Audit Service**

The External Audit Service was discussed as a confidential item, and minuted as part of the confidential minutes.

10. **Emerging Risks**

The Committee considered that there were no additional risks to add to the risk register that had emerged during the meeting.

11. **Future Meetings**

11.1 The Committee agreed to take the following items to the Board:

- Feedback following deep dives
- Risk Register
- Anti Bribery and Anti-Fraud policies
- Re-appointment of External Audit
- Internal Audit outcomes

11.2 Items for next meeting

The Cycle of Business was in the papers.

The change of representation at Tiaa was discussed especially as there was no confirmed replacement for the Senior Audit Manager. The Committee agreed to discuss internal audit value added at the next meeting.

**HofG**

11.3 Date of meetings

- 9 June 2025

13. **Items for Information**

13.1 Anti-Fraud register

13.2 Register of Interests