



**AUDIT COMMITTEE
MINUTES - PART I**

Minutes of the one hundred and eighth meeting of the Brockenhurst Audit Committee meeting, held on Tuesday, 4 February 2025 via MS Teams.

Present:	Governors	Meetings attended
	Mr S Williams (Chair)	(2 out of 2)
	Mr J Ede	(2 out of 2)
	Mrs V Essex	(2 out of 2)
	Mrs K Ryan	(1 out of 1)
	Mr G Cooper (from 5.10pm)	(1 out of 2)
In attendance:	Ms H Odhams	Principal and CEO
	Mr L Feingold	Vice Principal, Finance (VPF)
	Mrs L Payne	Clerk to Corporation
		(2 out of 2)

Meeting commenced at 5pm

Minute No.	Paper title	Action
108.1	WELCOME AND APOLOGIES The Chair welcomed members to the meeting. Introductions were made. There were no apologies.	
108.1.1	ANY CONFLICT OF INTEREST No member declared any conflict of interest with the agenda.	
108.2	COMMITTEE BUSINESS	
108.2.1	Minutes of previous meeting held on 28 November 2024 The minutes of the meeting held on 28, November 2024, having been previously circulated to members, were agreed as a true record and would be signed by the chair. All Members were agreed.	
108.2.2	Matters arising from the meeting held on 28, November 2024 It was noted that all matters arising had been actioned or would be covered within the agenda.	
108.3	INTERNAL AUDIT	
108.3.1	(a) Internal Audit Report – Autumn Term visit (b) Proposed Internal Audit visits for 2024/2025 and 2025/2026. <u>(a) Internal Audit report – Autumn Term visits.</u> The Vice Principal Finance advised members that there had been no visits from the internal auditors this term. <u>(b) Proposed Internal Audit visits for 2024/25 and 2025/26.</u> The Vice Principal Finance informed members of the reviews that had been undertaken and planned, so far, during the three-year period 2023-2026. The reviews for this academic year would take place next term and included a Health & Safety review and Policy review. It was noted that the audits/reviews currently set for next year were in Cybersecurity and Safeguarding.	

In relation to the Health & Safety review due to be carried out next term, given the specialist nature of the work, the college was currently contacting several health and safety specialists with the education sector experience, to determine the scope and timing of that review.

Regarding the review of Policies, as there had not been a college review around this area before, it was anticipated that a specialist with knowledge of college governance would be best suited to provide this support.

The Vice Principal confirmed that work in these areas would be planned to take place before the next Audit committee in May 2025.

Members were reminded that the mandatory three-year review of governance, and the cybersecurity health check, had already taken place.

In considering future internal audit reviews or thematic reviews, the Vice Principal had suggested several areas for consideration. The Chair asked the Vice Principal whether the members of the executive team had any proposals to make and there was a discussion about the HR and EDI presentations that had taken place at the recent Strategy Day, which had been very helpful. Members discussed whether they felt there should be two or three internal audits scheduled per year and whether cyber security should be an annual audit.

The Chair referred to the regularity of the cybersecurity audits. It was felt useful having the audits annually and a good way to start, at least until the college had accreditation to cyber essentials plus. Members discussed the cost and value of the cyber essentials process at £14k.

Members asked about the frequency of the audits and what was manageable. The Chair was of the view that the cyber essentials reviews could take place every two years but then in between the audits, assurances sought in other ways. Members agreed with this. It was agreed to continuously monitor cyber security.

Members asked about audit software available to help to assist in this area on a regular basis with the assistance of an external body. It would need to be affordable with good impact.

The Principal was in favour of external bodies doing these internal audits.

Members spoke about the opportunity to share expertise between colleges, but it was noted as a competitive area.

It was agreed that cyber security should be looked at annually for now, and as part of the Disaster Recovery Plan. A health & safety review should also be carried out in 24/25. It was noted that the frequency for that audit was not listed in the report. The Vice Principal explained some of the issues related to the staffing in the health & safety area of the college at this time.

In relation to an audit of college policies, an audit in this area was considered helpful to better inform the need for all the policies.

Members agreed to have three internal audits/ reviews a year, at this time.

	<p>The Chair asked for a report to the next meeting of the committee proposing the three audits for 2025-2026. It was suggested that these be:</p> <ul style="list-style-type: none"> • Disaster Recovery as part of the Cyber Security audit. • Equality, Diversity and Inclusion. • A thematic review arising from the Health & Safety audit next term. <p>But this would be considered and confirmed at the next meeting. Members were agreed.</p>	Next agenda
108.3.2	<p>Internal Audit Recommendations Register The Vice Principal, Finance informed members that there were no outstanding recommendations from previous reports. The report was noted.</p>	
108.4	RISK MANAGEMENT	
108.4.1	<p>Risk Management Register for review and Action Plan 2024-2025 update. The Vice Principal, Finance reminded members that following the three-year governance review undertaken in 2023-2024 the college had developed a strategic risk register that highlighted and rated the colleges current strategic risks. It aimed to provide a strategic summary of areas of heightened risk and sought to focus risk management discussions.</p> <p>The colleges key risks were highlighted in the areas of quality & curriculum, finance, health & safety, and organisational matters.</p> <p>The Vice Principal informed members that the strategic risks had remained unchanged since they were presented to the committee in November 2024. However, it was proposed that the scoring for two risks be amended.</p> <p><u>Risk 1</u> -Failure to deliver high standard teaching learning and assessment and support mechanisms for all students would have a significant impact on student achievement and progression. The Vice Principal informed members that whilst mitigations were in place, due to the consultation and potential implementation of the proposed new curriculum leadership structure, it was proposed that the likelihood score was increased from 3 to 4. The overall score would therefore increase from 12 to 16.</p> <p><u>Risk 2</u> - Failure to meet statutory and legislative estate health and safety requirements. The Vice Principal advised members that due to the ongoing long term sickness absence of the college's health and safety partner, key responsibilities were being covered in the short term. Due to the short-term heightened risk the proposal was to increase the likelihood score from 2 to 3 the overall score would then move from 8 to 12.</p> <p>The proposals were discussed, the Chair felt the paper on the risk management was clear and members agreed the two specific changes.</p> <p>Members agreed to recommend the risk register to the Board for approval. All Members were agreed.</p>	Refer to Corporation

108.4.2	<p>Log of outstanding recommendations from Internal and External Audit reports</p> <p>The Vice Principal, Finance advised members that there were no outstanding recommendations from the Internal and External reports.</p> <p>The report was noted.</p>	
108.5	<p>Evaluation of Meeting</p> <p>Members were agreed that papers had been sent to them well in advance of the meeting and had been sufficiently comprehensive to inform their decisions.</p> <p>There were good discussions on internal audits for the future and on the risk register. The meeting was interactive with some appropriate challenge and good added value from governors.</p>	
108.6	<p>AOB (to be notified to Clerk in advance of meeting)</p> <p>No other business was raised.</p>	
108.7	<p>Date of next meeting</p> <p>Tuesday, 15 May 2025 at 5.00pm.</p>	

Meeting ended 5.42pm