



MINUTES OF THE AUDIT & RISK COMMITTEE MEETING

Tuesday 17 June 2025 at 5.30 pm

Present: Mr Stephen Hewes (Chair)
Ms Kate Fulker
Ms Debbie Dalzell

In Attendance: Ms Kim Saw - Director of Finance
Mr Andrew Thompson- Wbg (Internal Auditor) (*items 1-5, 9 & 10 only*)
Mr Chris Whelan - Chief Executive, Reigate LA
Ms Claire Tait - Governance Professional

| | Item | Action | | | | | | | | | | | | | | | |
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| 1 | Welcome Andrew Thompson attended the meeting via Teams. The Chair opened the meeting welcoming those present. | | | | | | | | | | | | | | | | |
| 2 | Apologies for Absence There were no apologies for absence. | | | | | | | | | | | | | | | | |
| 3 | Declaration of Interests No declarations of interest were made in respect of any agenda item. | | | | | | | | | | | | | | | | |
| 4 | Minutes of the Audit Committee The minutes of the previous meeting (paper 1) were approved subject to comments from the Chair which did not change the content of the minutes. Action: CT to send the updated minutes via email for committee members to approve for completeness. | CT | | | | | | | | | | | | | | | |
| 5 | Summary Action List & Matters Arising The 'Summary Action List' was received (Paper 2) and reported on the following action points from the previous meeting: <table border="1" data-bbox="252 1406 1348 1821"> <thead> <tr> <th>MIN REF</th><th>ACTION POINT</th><th>REVIEW</th></tr> </thead> <tbody> <tr> <td>7</td><td>CT to add A&RC review of academies handbook compliance checklist to annual cycle of business from June 2026</td><td>Complete</td></tr> <tr> <td>7</td><td>KS to draft a letter to send to Cintra CEO regarding the payroll issues.</td><td>NC has completed this. A letter of complaint has been sent.</td></tr> <tr> <td>9</td><td>CW to ensure that Trustees also have forced password changes on their email accounts</td><td>Some but not all Trustees have had this.</td></tr> <tr> <td>10</td><td>CT to add reviewing the complaints to the annual business schedule for the Autumn term</td><td>Complete</td></tr> </tbody> </table> Update on Cintra issues: The Director of Finance gave a verbal update on the recent events with Cintra, including NC issuing a letter of complaint to Cintra's CEO, NC, CW and KS taking part in a meeting with Cintra, news that the Cintra office dealing with RLA had moved to a new team in Newcastle. The actions agreed at the meeting were not fulfilled by Cintra and issues remain outstanding and ongoing with no obvious end in sight. The | MIN REF | ACTION POINT | REVIEW | 7 | CT to add A&RC review of academies handbook compliance checklist to annual cycle of business from June 2026 | Complete | 7 | KS to draft a letter to send to Cintra CEO regarding the payroll issues. | NC has completed this. A letter of complaint has been sent. | 9 | CW to ensure that Trustees also have forced password changes on their email accounts | Some but not all Trustees have had this. | 10 | CT to add reviewing the complaints to the annual business schedule for the Autumn term | Complete | |
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| 10 | CT to add reviewing the complaints to the annual business schedule for the Autumn term | Complete | | | | | | | | | | | | | | | |

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| | college has now appointed a solicitor to write to Cintra asking them to resolve all problems, improve ongoing communication and to pay incremental costs incurred to date by RLA. Committee members asked questions to ensure every aspect had been considered and concluded that this is the correct course of action. | |
| The agenda was taken in the following order to allow the auditor to leave: | | |
| 9 | <p>Internal Audit Plan 2025/26</p> <p>Andrew Thomas from Wgb was in attendance to present the proposed '<i>Internal Audit Plan 2024/25</i>' (Paper 6). The agreed areas for audit were confirmed as follows:</p> <ul style="list-style-type: none"> • Cyber Security • Artificial Intelligence • Bursary and Free School Meals • Follow up <p>Committee members challenged the rationale for removing estates management from the four-year plan. It was confirmed that various aspects identified had already been completed, and there was overlap with the Health and Safety completed last year. Similarly, aspects of the Procurement had been covered by recent work. The committee could see the rationale with switching the topics from those previously agreed.</p> <p>It was RESOLVED to approve the '<i>Internal Audit Plan 2025/26</i>'.</p> | |
| 10 | <p>Internal Audit Reports</p> <p>Andrew Thomas from Wgb presented the following reports:</p> <ul style="list-style-type: none"> (i) Follow-up Report – Paper 7 (ii) Funding Review – Paper 8 (iii) Staff Recruitment and Retention– Paper 9 (iv) Annual Internal Report– Paper 10 <p>The committee found the reports helpful and show clearly the positives while noting steps for improvement. There were no questions regarding these reports.</p> | |
| AT left the meeting at 5.55pm | | |
| 6 | <p>Annual Review of the Terms of Reference for the Audit Committee</p> <p>The annual review of the Committee's Terms of Reference (Paper 3) is a requirement confirmed in the Articles of Memorandum (Clause 10.1) and in the Trust's Standing Orders (Clause 11.2).</p> <p>Following review, the Committee proposed the following amendments to the Committee's terms of reference:</p> <ul style="list-style-type: none"> • The numbering for article 7.1 needed amending • The date of review needed updating <p>It was RESOLVED to seek Trust Board approval for the amended Terms of Reference.</p> | |
| 7 | <p>Audit Progress Update</p> <p>The audit progress update report was made available for review (Paper 4).</p> <p>The report provided a progress update on the actions being taken to fully implement the remaining two actions points arising from external audit, both of which will be completed in the autumn term</p> | |

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| | <p>The committee discussed in detail Buzzacott's recommendation '<i>that salary letters are circulated to staff members each year to confirm current rate of pay</i>'. After discussion it was agreed that the information was readily available to staff and that a letter/ email may cause more issues in terms of confidentiality and potential risk of GPDR breaches. It was AGREED not to follow this recommendation. Action: KS will explain this decision to Buzzacott.</p> <p>The Committee was satisfied with the progress being made to fully implement the outstanding audit recommendations.</p> | KS |
| 8 | <p>External Audit - Audit Plan for Financial Statements Year ended 31/07/2025.</p> <p>The committee received the proposed audit plan (Paper 5).</p> <p>There was a discussion around the hidden costs of the Cintra issues in terms of staff time and solicitors' costs. Cintra have so far ignored any requests to reimburse the college. It was noted that as the external auditors have identified the extra cost to college this could be referred to and used as leverage if necessary.</p> <p>It was RESOLVED to approve the '<i>External Audit Plan 2025/26</i>'.</p> | |
| 9 | <p>Internal Audit Plan 2025/26 Covered after item 5</p> | |
| 10 | <p>Internal Audit Reports Covered after item 5</p> | |
| 11 | <p>College Statutory Policies A table of College '<i>Statutory Policies</i>' was made available for review (Paper 11).</p> <p>The annual review of College statutory policies is scheduled to be undertaken by the Audit & Risk Committee at its summer term meeting. The Audit & Risk Committee agreed to ask committee chairs to review those statutory policies that fall within the remit of their committee's terms of reference, and to report the outcomes of their review to the Audit & Risk Committee.</p> <p>It was AGREED that policies reviewed by the LGB, F&RC or A&RC do not then also need to be reviewed by the full Board.</p> <p>There will be an updated copy of this document shared after the meeting which captures the reviews undertaken by the LGB and F&A committees. SH noted that once these updates are shown, the overall position on policy reviews should be satisfactory. Committee members will be asked to review this updated version. Action: CW.</p> <p>The following policies were approved with only comment:</p> <ul style="list-style-type: none"> (i) Bribery Fraud Awareness Policy (paper 12) – no comments (ii) Data Protection Policy (paper 13) – no comments (iii) Incident Response Plan (paper 14) – communication to the Trustees about an incident occurring is to be mentioned earlier in the document, under section 3 instead of 9.4. | CW |
| 13 | <p>Risk Register & Committee Board Assurance Assessments</p> <p>(i) <u>The Board Assurance Framework (BAF)</u></p> <p>The BAF requires each Committee to conduct at the end of their meeting an assessment on their level of assurance agreed against each report received</p> | |

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| | <p>(including briefings and verbal updates) and for the assessment to be reported to the Audit Committee and Trust Board.</p> <p>The assessments from the Local Governing Body meeting held 20 May 2025 (Paper 15) and the Finance & Resources Committee held 10 June 2025 (Paper 16) were confirmed as follows:</p> <p><u>Local Governing Body:</u></p> <p>All areas and topics discussed were given a strong assurance with no recommendations or issues arising to report to the Audit & Risk Committee. No new risks were identified.</p> <p><u>Finance & Resources Committee:</u></p> <p>All areas and topics discussed were given a strong assurance with no recommendations or issues arising to report to the Audit & Risk Committee. No new risks were identified.</p> <p>(i) <u>Risk Register 2024/25</u></p> <p>The current risk register was received for review (Paper 17).</p> <p>The following updates were noted since the last review:</p> <ul style="list-style-type: none">• Risk 4 – This risk has been reduced as the college has been able to recruit high quality staff. There was a discussion around DfE’s decision to reduce their recruitment targets for teachers in STEM subjects, and increase it for Sports, RE and art. It was noted that the college over recruits to ensure there is always high-quality staff, but that they are all used effectively.• IT related risks remain the same until the Code audit which will take place in October half term. CW will review this risk at that point. The number of people who fall for Phishing attacks has reduced. <p>It was AGREED to note the Risk Register</p> | | | | | | | | | | | |
| 14 | <p>Annual Review of the Board Assurance Framework</p> <p>The schedule of business requires the Committee to conduct the annual review of the BAF at its summer term meeting to see if the sources of assurance evidence are still appropriate or if there are any identified assurance gaps that need to be addressed.</p> <p>Made available for the Committee to review was the Board Assurance Framework 2023/24. (Paper 18).</p> <p>The committee noted the few changes necessary to ensure this document is in line with the timings of policies (paper 11). Action: CT to share Policy document and this paper with committee</p> <p>Following review, it was AGREED to approve this document subject to the updates to ensure it is in line with the policy schedule.</p> | CT | | | | | | | | | | |
| 15 | <p>Board Assurance Assessments</p> <p>Audit & Risk Committee Board Assurance Assessments</p> <p>The following assessments were agreed on reports considered at this meeting (Paper 19)</p> <table><tr><td>Agenda item number</td><td>Paper no(s)</td><td>Subject</td><td>RAG rating</td><td>Any recommendation(s) or action(s) arising</td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr></table> | Agenda item number | Paper no(s) | Subject | RAG rating | Any recommendation(s) or action(s) arising | | | | | | |
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| | | | | | from discussions on the agenda item. Any comment(s) on the quality of the paper(s)/presentation(s) made available for the agenda item. | |
| | 6 | 3 | Terms of Reference for Audit Committee | Green | | |
| | 7 | 4 | Audit Progress Report | Green | | |
| | 8 | 5 | Proposed external audit plan | Green | | |
| | 9 | 6 | Proposed internal audit plan | Green | | |
| | 10 | 7 | Internal Audit follow up report | Green | | |
| | 10 | 8 | Funding review | Green | | |
| | 10 | 9 | Staff recruitment and retention | Green | | |
| | 10 | 10 | Annual internal report | Green | | |
| | 11 | 11 | Statutory Policy schedule | Green | Minor amends | |
| | 11 | 12 | Bribery Fraud Awareness Policy | Green | | |
| | 11 | 13 | Data Protection Policy | Green | | |
| | 11 | 14 | Incidence Response Plan | Green | Comms to trustees to be in section 3.1 rather than 9.4 | |
| | 12 | 15 & 16 | BAF Assessments conducted by Committees | Green | | |
| | 12 | 17 | Risk Register | Green | | |
| | 14 | 18 | Annual review of the BAF | Green | Minor amends | |
| 16 | Any other business | | | | | |
| | None | | | | | |
| 17 | Dates of next meeting | | | | | |
| | Tuesday 25 November 2025 @ 5.30pm | | | | | |
| | Stephen said that he will be stepping down after the November meeting and KF will take over as Chair. | | | | | |

The meeting was closed at 6.30pm

Circulated to:

Stephen Hewes (Chair)

Debbie Dalzell

Kate Fulker

Chris Whelan

Kim Saw

Wylie & Bisset: Graham Gillespie & Scott McCready

Buzzacott - Gumayel Miah (For information)