Barnet and Southgate College Corporation
Audit & Risk Committee meeting
held on 8th July 2025
at 18:00 on Teams

Governors present:
Diane Moore, Chair
Alex Middleton
Thomas Streater

In attendance:
Maxine Bagshaw, Director of Governance & Corporation Secretary
Neil Coker, CEO and Principal
Paul Goddard, Internal Auditors (Scrutton Bland)
Simon Evans-Evans, COO
Phil Pepper, Director of HR and OD
Costas Calcanis, Director of Technology, Innovation and Development
Sarah Surrey, incoming CFO

Item	Description	Action
1	**Preliminary items** **1) Apologies for absence** Apologies for absence were received from Adam Morley, Scott Cryer and Mark Munroe. Chair took the opportunity to welcome Sarah Surrey to her first Audit & Risk Committee meeting. **2) Confirmation of eligibility, quorum and declarations of interest** It was confirmed that the meeting was quorate and there were no declarations of interest made. **3) Requests for matters of urgent business** It was confirmed that no requests for matters of urgent business had been raised in advance of the meeting.	
2	**Minutes** **1) Minutes of the meeting held on 22nd April 2025** The minutes were reviewed, and committee were content that they were an accurate record of discussions.	

	AGREED: to approve the minutes of the meeting held on 22nd April 2025. **2) Matters arising and outstanding actions** Committee was content to note the progress updates provided on the tracking document. COO provided an update in relation to line 4, i.e. the missing information identified during the capital projects audit, having checked these with the finance department: • All invoices are approved by the budget holder • All capital projects are broken down into detailed separate plans • College does share information with staff in relation to DfE grant conditions but could look to extend this with further detail • Risk registers are in place where appropriate and proportionate • Capital spend is monitored through the tracker in place. This is reported on to PSSG at each meeting. AGREED: to note the content of the updates provided.	
3	**Cyber Security – In Year Update** Director referred to his detailed report with key matters highlighted including: • Security will always be an ongoing focus and challenge • It is everyone's responsibility • Team have conducted several internal audits to test strengths and weaknesses • College relies on users to be vigilant and pay attention • The team are always looking to improve defences • An external audit was conducted by Jisc • The audit outcomes give confidence but there is always more that the organisation could do • Most recent assessment was completed was May 2025. There were some helpful suggestions for improvement which are being implemented • Training is an ongoing requirement • Team has an 'open door' policy for anyone to report if they think they may have incorrectly clicked on a link • There are constant new threats that staff and students need to be aware of so that they can remain vigilant • College has implemented a wide variety of defence systems and processes • Team have started to introduce and test more 'what if' scenarios • There is now a focus on strengthening the lower-level activities e.g. onboarding and account closure when staff/students leave • The organisation encourages staff and students to take all actions needed to protect the college	

	One governor asked how difficult it will be/has been to replace the IT Systems Manager. Director advised that this will be a challenge and it has identified a 'single point of failure' within the team to be addressed. Director expressed confidence that this could be achieved. He explained that the team currently has an internal interim appointment to the role and the hope is that this may become permanent. It will then be possible to back fill other roles. He described there being real strength and depth within the team. One governor noted the reference to 'emergency break glass in 365' and asked what this is. Director explained that it is an account/macro key which is only to be used in emergencies. It is not a public account. Committee asked where the balance of risks lie i.e. staff, students and/or externals. Director advised that the weakest link is always the user and that educating and supporting users is the highest priority. Committee asked if there is an escalation process for staff/student non-compliance. Director confirmed that there is but that this can be a challenge as the college wants to be open and provide access to systems. The team try to work with and support everyone and looks to avoid taking drastic measures. CEO confirmed that ELT do have oversight of risks if they start to materialise and would act when required. AGREED: to note the content of the report and update provided.	
4	**Whistleblowing** Committee were advised that there are no instances to report for the year. Director of HR and OD presented an updated policy for consideration. Key matters highlighted were: • He has been working with college solicitors to ensure that the policy is up to date in terms of relevant legislation • There is an internal audit recommendation that the college consider 'Speak Up (Whistleblowing)' as the title • Proposal is to review the policy every 2 years rather than annually unless there is a change in legislation or regulation In discussion committee all agreed that it was useful to continue with an annual review to 'take the temperature' of the organisation. Challenge from the committee was that, when looking at policy content it does not really cover e 'speaking up' which was more to do with culture than policy. Director explained that he had only changed the title rather than the content. Committee requested that the policy title be amended to 'Whistleblowing' only and then the college should review what is currently done to encourage speaking up. Staff to also reflect on what more can be done.	

	CEO advised that, since the internal audit the organisation has made good progress, not least in establishing guiding principles within the 2030 Vision and continues to consider additional ways in which staff can provide their comments and make suggestions. He agreed that there is still more work to do so that staff really understand what 'speak up' is versus the formal whistleblowing process. He confirmed that ELT would progress this to raise staff awareness and encourage a greater degree of staff input on all aspects of college life. He would report back by end year. (CEO, December 2025) One governor noted the reference to staff exit interviews being voluntary rather than required and asked why this is the case. Director advised that a face-to-face meeting is always offered but is not compulsory, however completion of an online feedback questionnaire is expected. He confirmed that the aim is to encourage and plan for more face-to-face meetings in the future. AGREED: to A, Note the content of the update provided. B, Recommend that the board approved the updated policy (to continue to be called 'Whistleblowing Policy' and to be reviewed annually) (Phil Pepper and Costas Calcanis left the meeting at 6.40pm)	
5	**Health and Safety – 2024/25 Mid-Year Report** The COO referred to the detailed report circulated. Key matters highlighted included: • There has been an increase in the number of incidents. It is not known whether this is due to better reporting or an increase in the number of issues. • Near miss reporting is low • H&S committee look at a significant number of KPIs at each of their meetings • Proposal is that this committee and governors receive reports and monitor 27 of these. • The 27 proposed are split into several categories • College now has a new learner management system in place which will have a positive impact. This is in terms of data collection, training and compliance • Aim is for the KPIs established to be measurable and meaningful Committee noted the reference to a legal claim having been made late and asked for more information. COO confirmed that the claim has moved on since the report provided as the information provided is 'mid-year' i.e. February 2025. He provided assurance that the instance referred to has been fully investigated. He explained that the 2024/25 annual report will be provided to the November 2025 committee meeting and will include an update on the claim.	

	In relation to 'violence and aggression' reported, committee asked what 'complex behaviours' are. COO advised that these mostly relate to incidents at the Pathways Centre where learners may 'thrash out' when frustrated. He provided assurance that the centre is exceptionally well managed, and risk assessed. In relation to other violence and aggression committee asked what the level is. COO advised that it varies but has not included knife crime. Committee asked whether there is a need to evaluate and reflect on the incidents in the Pathways Centre. COO advised that many students arrive with an EHCP and that this clearly states any historical issues so that the staff can then plan to manage. For many students there is no 'intent' and is more to do with their inability to regulate their behaviour. College does have the option to inform the Local Authority if it is believed that the organisation cannot meet the needs identified in the EHCP. COO advised that the college also has a 'fitness to study' process which can be used as a fall-back position where necessary and appropriate. He explained that staff in the centre are excellent practitioners, and they provide each other with support but staff in 'mainstream' are less well trained and there is some learning to take on this from the centre. In relation to the KPIs proposed, committee was content to support them as a starting point. It was agreed: • Reporting against them to be on a quarterly basis • Targets to be reviewed again once the dashboard is fully populated with live data • Exception reporting/the outliers still to take place when necessary AGREED to note the content of the information provided.	
6	**2024/25 Internal Audit Reports** 1) <u>Income and Debtors</u> Key matters highlighted by internal auditors were: • This was an April 2025 review • Outcome is 'reasonable' assurance • February 2022 was the last time that this area was audited. The focus then was student income and debtors. • Several of the improvement recommendations made arise from a set of unusual circumstances • 3 medium and 5 low recommendations made • Introducing a 'fees outstanding' spreadsheet is a practical recommendation. Auditors provided assurance that the college worked quickly to fill the gaps that were seen during testing. It was a timing issue, and the college was able to obtain information from other sources. Committee were given reassurance that this was not a case of a large void/missing information.	

	One governor asked what the current student bad debt position is. He asked what the strategy/approach taken is and whether the college can withhold certificates until payment. CEO advised that whilst there are times that certificates can be withheld it is often the case that debt arises at the beginning of the programme. Sometimes individual circumstances come into play and on occasions the college is the issue i.e. not robustly and properly testing financial circumstances. College needs to get this right at the start. Governor asked if there is a charity that the college can partner with who can step in and provide students with support. CEO indicated that he wasn't aware of any but that it was worth exploring. He explained that what the college does do is look at options and staff need to work closely with enrolment teams to better understand financial circumstances. This would help to avoid debt arising. CEO confirmed that college makes it as easy as possible for students to pay. Committee requested that the new CFO review the position when she if formally in post. To look at: • Is there a problem • Are there particular times in the year which need to be a focus • Plausible options to support if there is a need. AGREED: to note the content of the report provided. 2) <u>Funding Assurance</u> Key matters highlighted were: • This was a May 2025 review • The area was last considered in 2024 when the outcome was 'reasonable' assurance • Current finding is 'substantial' assurance which is an improvement • 7 recommendations made. 1 medium and 6 low • One recommendation is a specific DfE requirement to have a physical rather than electronic signature. This will require a system change but it may be too late to introduce this for 2025/26 academic year. AGREED: to note the content of the report provided. 3) <u>Follow Up visit 3</u> Key matters highlighted were: • Termly reviews are now undertaken • Third term review is 'reasonable' assurance • All recommendations considered were low priority save for the procurement actions. Team have delayed the review on these to give staff more time to implement. • Some of the completion dates have moved but there is a clear rationale for each.	

	Challenge from the committee was a need for staff to think carefully when agreeing dates, specifically what can and can't be achieved. AGREED: to note the content of the report provided. 4) <u>Progress report against the plan for the year</u> Auditors confirmed that the only outstanding audit area is payroll and that dates for this review have been agreed. AGREED: to note the content of the update provided. 5) Internal Audit Charter and Mandate This was provided for information. Auditors confirmed that they are working well with the college to meet the requirements.	
7	**2025/26 Internal Audit Plan and Updated 3 Year Strategy** Auditors presented this and confirmed that it was still very much draft, and committee was invited to give feedback. Aim is to have a balanced programme for next year and future years. Governors' attention was drawn to section 5 which summarises previous audits and sets out proposals for 2025/26. One member of the committee asked whether 'staff utilisation' is a required audit area and whether HR recruitment and retention should be the focus instead in 2025/26. CEO advised that he has commissioned a piece of internal work on the employee lifecycle, and his suggestion was to test this once changes are in place. He advised that retention is not an issue for the college, with turnover being low and he described recruitment as being 'on the up'. He reminded that the college does consciously target areas where there are thought to be risks and/or improvements that can be made. Committee requested: • A report to governors on the employee lifecycle work once completed. This to go to People Committee (Dir HR & OD, September 2025) • Updated risk analysis on staff recruitment and retention once the Pinpoint system has been introduced (Dir HR & OD, September 2025). • Corporate risk management to be reviewed by new CFO once she is in post. Challenge from the committee was to give her sufficient time to do this before it is audited (CFO, November 2025) Committee asked whether each of the areas needs to be a separate audit or can some be merged. Auditors confirmed that it is possible to merge/combine. Committee asked whether funding audits are mandatory. Internal auditors indicated that these are influenced by the expertise that	* * *

	external auditors have. Scrutton Bland are meeting with Bishop Fleming soon and will discuss this. Committee all agreed that it felt important to retain an annual audit in this area. AGREED A, to note the content of proposals presented and, B, to approve the 2025/26 internal audit plan and updated 3 Year strategy as presented	
8	**Progress made on 2023/24 External Audit Actions** Committee acknowledged the good progress made. All agreed that they could see evidence of a systematic approach and, whilst some work still to do, the college is on track. AGREED to note the content of the update provided.	
9	**Risk Register** Committee was content to note and agreed there were no surprises. They described it as 'serving a purpose' and all agreed they would welcome a review and set of recommendations from the new CFO once she is in post. AGREED: to note the content of the update provided.	
10	**Questions for this Committee arising from the March 2025 Development Day** Committee felt that there was no need to establish a separate risk register for implementation of the 2030 Strategy. They agreed that aspects could be merged/incorporated within the existing corporate register. Request was to refer to the strategic 'pillars' rather than 'themes' to give consistency. Observations made were: • Risk register should flow from the strategy implementation risks • Don't duplicate work and reporting • No need for a separate register on strategy • Group 'strategy execution' into one section on the register In relation to data quality, CEO expressed the view that it is not always 'quality' that is the issue and that it is important not to be complacent and that governors have a critical role to test and question. Organisation does have a 'three lines of defence' model in place which gives the ability to triangulate. This involves: • Managers • ELT and • Board In addition, internal auditors when conducting an MIS review usually look at data quality to give assurance. Challenge from one governor was that there is sometimes 'information overload' at board meetings and he asked whether it	

	is possible to identify the top 10 to 12 metrics and then report against these at each meeting. He suggested that the idea of a succinct dashboard be explored.	
11	**College Financial Handbook – Compliance Checks** Director of Governance advised that the Interim CFO had not been able to complete this work in advance of the meeting. His intention is to complete before he leaves in August 2025. It was agreed to defer a report on this to the September 2025 meeting with the incoming CFO also to be made aware of the work done by Michael Norton. (CFO, September 2025)	*
12	**MPM in year monitoring report 2024/25** Committee noted that the only permission applied for relates to subsidiary company loan write off. College has taken DfE advice on the content of the business case to be submitted. Committee noted the updated DfE and HMT guidance notes. CFO expressed the view that it is important that college Financial Regulations pick up all the MPM and College Financial Handbook requirements and this is something she will check when she starts. AGREED: to note the content of the update provided.	
13	**Fraud and Irregularity** It was confirmed that there were no instances to report.	
13	**ICO Reportable Incidents 2024/25** It was confirmed that there were no new instances to report.	
14	**Committee Annual Review** Key discussion points were: • Having someone financially qualified on this committee is a good recommendation. Committee acknowledges that Alex Middleton is financially qualified and a practicing auditor. • When looking at committee 'purpose' set out in the terms of reference, has the committee 'provided assurance to the board'. Committee felt that it had by: - Having clearly set agendas - Referring and escalating matters where necessary - Governors have the skills and expertise to ask the technical as well as the general questions - Holding report writers to account. • This committee has made an impact by moving things forward and examples given were the 2023/24 external and internal audit actions. • Committee scrutinises in line with college guiding principles.	

	• Committee is well clerked • In relation to a 'value for money' assessment should it be this committee or Finance committee who complete. Internal auditors advised that 'economy, efficiency and effectiveness' are now the focus and that they do try to comment on this in their reports. CEO advised that this is not just about procurement and gave staff utilisation as an alternative example. It was agreed that management would create a top-level summary picking out key elements during the year (ELT, November 2025). ELT to look at: - Financial efficiency - Quality - Outcomes/progression - What the organisation means by 'economy, efficiency and effectiveness' and how is it evidenced. Committee then reviewed the terms of reference and suggestion for change were: • Section 4 – say what the committee is doing first and then what it can do over and above • Powers and restrictions to follow main responsibilities • Generalise terms so that they are 'future proof' e.g. 'frameworks and guides' and 'funding bodies' • Remove references to ESFA and ACOP Committee was happy to: • Continue with existing membership. Chair acknowledged that, whilst on site attendance at alternate meetings was desirable, it was not mandatory if governor work commitments do not allow • Approve the proposed work plan for 2025/26, it being acknowledged that this is a starting point • Approve the re-appointment of Diane Moore as the committee chair for 2025/26. AGREED to recommend that the board approve amended committee Terms of Reference	
15	**Date and time of next meeting** This was confirmed as Wednesday 17th September 2025 at 6pm on site. Meeting closed at 8pm.	