



Ealing,  
Hammersmith  
& West London College

## **Audit Committee**

*Agreed by the Committee*

**2 October 2025**

**Members** Rachael Fisher (Chair); Suzanne Lyne; Shawez Mir; Kunal Parkash

**Attendees** Maxine Deslandes (Deputy Chief Operating Officer); Matt Fawcett (Deputy Principal (Planning, Partnerships and Projects)); Anil; Owen Rees (Director of Governance)

Paul Goddard (Scrutton Bland);

### **1 Appointment of Rachael Fisher as co-opted member of the Audit Committee**

The Director of Governance introduced the report, noting that Rachael Fisher had stood down as a governor but had agreed to chair the two meetings of the Committee prior to the end of the financial year while a replacement was appointed. Co-option lay within the powers of the Committee.

**Resolved, that Rachael Fisher be appointed as a co-opted member of the Audit Committee until 6 December 2025**

### **2 Attendance**

The Chair welcomed members to the meeting. She noted that Carole Kitching was attending as an observer.

### **3 Declarations of interest**

No interests were declared.

### **4 Minutes**

**Resolved, That the minutes of the meeting held on 12 June 2025 be approved as a correct record.**

### **5 Matters Arising**

No matters were raised and no actions had been marked.

### **6 Internal Audit Assignments**

**(Item moved up the agenda)**

Paul Goddard (Scrutton Bland) presented the internal audit reports.

#### Business Continuity

The report reviewed the framework in place to identify and mitigate business risks and provided reasonable assurance. 5 recommendations were made, 2 Medium and 3 Low. The two Medium recommendations were in relation to the review and

update of the Business Continuity policy, the profile of the policy and related processes and stress testing the policy in action through scenario planning.

A governor asked whether the college could manage a scenario in which remote education was necessary. The Deputy Chief Operating Officer (DCOO) reported that this had been used during the recent London Underground strike.

The Committee discussed scenario testing and the plans in place to do so, sharing examples of effective practice. The DCOO described the initial desk exercise planned for 14th October, with the Director of Estates, the Director of IT and her present. A physical test would follow and would likely be either a lockdown or an evacuation.

### **ACTION Feedback to the Committee at its next meeting on the outcome of the initial desktop exercise.**

A governor asked about scenarios within IT and how these were being considered. The Deputy Principal (Planning, Policy and Projects) noted that this was an area of focus in the Operational Plan, particularly in relation to Cyber. The Committee noted that there was a need for business continuity to be built into business as usual.

### Funding Assurance

Paul Goddard introduced the report, which had reviewed the College's compliance with the 2024-25 DfE Young People's Funding Guidance and the 2024-25 DfE Apprenticeship Funding Guidance. The report gave Reasonable assurance. However, in addition to three Medium priority recommendations, there was one High priority recommendation; this was made in respect of the completion of Skill Scans prior to the commencement of an apprenticeship. He noted that the management response was sensible, and the use of a system could help monitor completion as planned by the College.

A governor asked to what extent the findings were expected.

The DP (PP&P) noted that there had been recognised historical issues in record keeping in this area and that this was still being addressed at the time of the audit. He reported that the introduction of the software system was part of implementing a clearer and aligned process that would reduce the risk of future issues of this kind. He noted, however, that there was varying practice in the sector and that Ofsted had reviewed the area and found the provision Good.

A governor asked how the Committee could keep line of sight on the issue. The DCOO reported that the recommendations would be transferred to the new tracker maintained by TIAA. TIAA would undertake follow up on recommendations made under the current contract.

### Human Resources Performance Management

Paul Goddard introduced the report, which had reviewed staff performance management and probation policy and practice at the College. The report gave Limited assurance, with a number of significant control gaps identified by the audit. The audit had found that documentation of both performance management and probation reviews was inconsistent, with missing and incomplete files and no official confirmation of probation status in 57 cases. Paul Goddard noted that the

College currently used manual processes to record probation and performance management outcomes and was planning the purchase of a new system to address this.

The Committee noted that technology alone would not be sufficient to address the problem, with cultural and organisational change also necessary. The COO reported that this area was understood as a weakness, and this was reflected in the Strategic and Operational Plans. Additional capacity was being brought into the service through an additional director post, with an interim director in place.

The Committee asked what plans were in place for the purchase and implementation of an Appraisal IT solution. The DCOO noted that there was a module in iTrent, the existing system, which carried out the tasks required; however, the College was reviewing other systems prior to committing.

Governors noted that a clear schedule of requirements, and an understanding of any integration issues, should be in place prior to the purchase and implementation of a new system. Shawez Mir noted that there were a range of options available and he would give his experience if requested.

#### **ACTION Share details of systems under consideration with Shawez Mir**

The Chair of the Committee thanked Paul Goddard and Scrutton Bland for their work on behalf of the College.

### **7 Subcontracting Update**

The Deputy Principal (Planning, Policy and Projects) introduced the report. He outlined the performance of sub-contractors in 2024-25 and the College's proposals for 2025-26. He noted that the current plan would eliminate the use of subcontracting, other than for a small amount of specialist delivery for 16-18 year-olds by the Rhythm Studio.

The Committee asked about the additional pressures arising from the change in model. The DP (PPP) reported that the position would be tight, but additional recruitment would be undertaken and that quality should improve. When asked about the risks arising from the college delivering directly, he noted that the change should benefit both learners and the college's financial position; in the medium term (2-3 years), the planned devolution of adult skills funding would pose a risk to the quantity of funding the College received and this would need to be monitored.

### **8 Risk Management**

The Chief Operating Officer introduced the report, which summarised the updated Strategic Risk Register. He outlined the changes to the Risk Register, with 10 risks reduced to 9, with the risk in relation to the business strategy for the Curriculum (Adult Offer) deleted and subsumed in Risk 1.

The Committee discussed the format and contents of the Risk Register. It noted that there had been a planned reduction in the number of risks being reported, with the most serious only reported to the Committee. This placed an emphasis on long term and financial risks.

The COO noted that there had been significant consolidation of risks, with a view to ensuring that risks reported to the Committee were strategic. There were operational risk registers sitting underneath. Revised arrangements for review of the Strategic Risk Register had been put in place, with a refresh of operational risk registers a next step.

**ACTION Include an appendix showing the direction of travel in future reports.**

**ACTION Consider how to reflect links to the operational plan and accelerating risks from the operational risk register.**

A governor asked about the risk in relation to Ofsted and suggested that the wording of the risk be reviewed to reflect more general risk to attainment/outcomes/curriculum quality, given the gap to the next scheduled inspection.

**ACTION Review wording of Ofsted risk to ensure that it captures wider curriculum risks.**

The Committee raised how actions were tracked between meetings. The Director of Governance reported that he had been tasked by the Chair of Governors to create and maintain a log of actions for each committee and the Board to facilitate this.

**ACTION Maintain and update an action log for the Committee**

The Director of Governance noted that relevant sections of the Risk Register would be presented to the other Committees. The COO confirmed that this was a recommendation of the previous Governance Review and should continue to take place.

**ACTION Ensure that key risks are included on the other committees' agendas at appropriate junctures.**

## 9 Fraud report

The Chief Operating Officer reported that there had been no instances of fraud or suspected fraud since the last meeting of the Committee.

## 10 Internal Audit Plan 2025-26

The Deputy Chief Operating Officer introduced the plan, which set out the proposed internal audits to be undertaken by TIAA during the year.

A governor suggested that procurement should be an additional area of review, particularly if the College was to pursue a large capital project. The DCOO suggested that this could be covered in the audit of key financial controls. The Chief Operating Officer noted that there were good controls on procurement, and that the framework for the College since reclassification into the public sector provided clear rules and benchmarks.

**ACTION Include procurement within the key financial controls audit.**

A governor asked whether the timing of the HR Sickness Absence audit was right in light of the introduction of new systems. The COO clarified that processes for sickness absence were well-established and part of the existing iTrent system; however, the DCOO noted in light of the limited assurance in other areas in HR, it was right to maintain a focus on compliance in HR, to ensure it was robust.

**ACTION Check the reasons for TIAA not being in attendance at the Committee and ensure their attendance at future meetings.**

#### **11 Progress against internal audit expectations**

The Deputy Chief Operating Officer (DCOO) introduced the report, which set out progress against recommendations against recommendations made in internal audit reports. 25 recommendations were outstanding, and would be transferred to the portal that TIAA, the new internal auditor would maintain. The DCOO noted that the College considered a further 9 recommendations to be completed, but that the internal auditor had not confirmed as of the date of the meeting.

A governor asked how the Committee could support the College to close longer standing actions, noting that actions from a previous audit of apprenticeships were still open. The DCOO noted that the new auditors might take a different view in some areas and that the online tracker had been one of the features of TIAA's offer which had been attractive. The DCOO noted that some of the longer outstanding recommendations were largely in relation to funding and it was important that the auditors agreed that these were completed before they were closed. The Committee had previously agreed this approach.

#### **12 External audit update**

The Chief Operating Officer introduced the report, which showed progress against the recommendations made by the external auditor in their report on the 2023-24 accounts. He confirmed that there had been one recommendation which had been implemented as reported to the last meeting of the Committee.

#### **13 Draft Regularity Self-Assessment Questionnaire**

The Chief Operating Officer introduced the report, which set out the draft Regularity Self-Assessment Questionnaire and the Fraud Questionnaire.

The Committee thanked the COO for the report and stated that it was useful. A governor asked if the internal audit reports would affect any of the judgements reached. The COO stated that the commentary would be reviewed and updated if there were any issues identified. The questionnaire would be represented with the accounts.

**ACTION Add title heading to the fourth column (which showed evidence for the assessment made) of the RSAQ.**

#### **14 Committee Members' Training and Development (25-26)**

The Director of Governance introduced the report, which set out a summary of the training and development available to committee members. He noted that a programme of induction for the incoming Chair would be necessary.

The Director of Governance noted the Committee's preference that sessions outside the working day or which were available on video were preferable. External sessions were outside the control of the College, but recordings and slides would be made available when possible.

**ACTION Share the video of the session held by TIAA on 1st October with the Committee when available.**

**15 Terms of Reference**

The Director of Governance introduced the report, which set out a revised Terms of Reference. He noted that the changes were to update the terms of reference to ensure that references and titles were correct, with a full review for the following year.

**Resolved, to recommend the adoption of the revised terms of reference to the Board for adoption.**

**16 Cycle of Business (25-26)**

The Director of Governance introduced the report, which set out the cycle of business; this had not been presented and agreed at the Committee's summer meeting.

The Committee noted that a deep dive into key areas of the Risk Register would be a useful addition, particularly for those meetings with lighter

**ACTION Amend the Cycle of Business to include deep dives**

**Resolved, to recommend the Cycle of Business to the Board subject to the above.**

**17 Committee evaluation**

Governors commented positively on the meeting but noted that the scheduled business had left a lot of time which could have been used for greater discussion or deep dives on specific areas within the risk register or audit assignments.

Governors thanked Rachael Fisher for her work as Chair, and for making their time on the Committee inclusive and welcoming.

**18 Next meeting**

6.00 pm on 20 November 2025.