

MEETING OF THE AUDIT AND RISK COMMITTEE

MINUTES

Some Minutes have been redacted from the published version on the grounds of commercial or personal confidentiality.

Date	Wednesday 1 October 2025
Time	16:30 to 17:30
Location	Via MS Teams
Present (Governors):	Chair: Dr Andrew Gilchrist Adam Herriott Rick Parish – co-opted member
In attendance (officers)	Christine Ricketts (Principal and CEO) – from 5pm Allan Tyrer (Chief Operating Officer) Melissa Drayson (Director of Governance)
In attendance (auditors)	Kevin Moloney (TIAA) – items 1 to 3 only Leisyen Cox (Scrutton Bland)
Apologies for absence	James Measures
Quorum (3)	The meeting was quorate throughout

Item	Action lead
<p>0. Private session without management present</p> <p>Kevin Moloney (TIAA) confirmed that he had nothing he wished to raise without management present. The Committee members also confirmed they did not have any matters they wished to discuss with TIAA in confidence.</p>	
<p>1. Preliminary items</p> <p>1.1 Apologies for Absence and welcomes Apologies were received from James Measures.</p> <p>The Principal and CEO had a standing invitation to attend the meeting, and would join at 5pm.</p> <p>Paul Goddard from Scrutton Bland had not been able to attend the meeting due to a clash of commitments.</p>	

1.2 Declarations of interest

There were no new declarations of interest relating to matters on the agenda. Previously declared interests were carried forward.

1.3 Urgent other business notified in advance.

No urgent matters of other business had been notified in advance. The Chair asked for an update on the estates redevelopment if time permitted.

2. Minutes

2.1 Minutes of the meetings on 4 June 2025

The date of approval would be updated to reflect the rescheduled meeting date.

RESOLVED: That the Minutes of the Audit and Risk Committee on 4 June 2025 be APPROVED as an accurate record of the meeting. Confidential sections were confirmed for redaction from the public version on the grounds of commercial confidentiality.

2.2 Matters Arising

The Committee noted the completion of actions and those covered by other agenda items. The Capital Development audit, scheduled as part of the 2024-25 internal audit plan, had been postponed to 2025-26 and would form part of Scrutton Bland's plan for the year.

3. Internal Audit 2024-25

Supporting papers presented by TIAA

3.1 Internal Audit Reports

a. English and Maths/Attendance

Separate reviews for English and maths and attendance had originally been planned, but these were combined to reflect that poor attendance was most prevalent in English and maths classes.

An assurance level of Reasonable was awarded. Four important recommendations and one routine recommendation were made. It was noted that the report contained a typographical error, where "limited assurance" was incorrectly listed instead of the correct "reasonable assurance.". This would be corrected and the report reissued.

In terms of strengths, the college has a structured system in place for recording attendance. The following issues were identified:

- Gaps in follow-up intervention for low attendance.
- Some inconsistencies in data usage.
- The need for clearer ownership, responsibility and processes for driving attendance improvement.
- Some students with low or prolonged non-attendance had missed interventions and poor documentation.
- Some unresolved timetable clashes.

- Action plans needed to include measurable targets.

The COO confirmed that management accepted the findings, that many of the issues were recognised internally, and the College was already taking the following action:

- A new head of maths and English was in place who was driving changes.
- Issues with data systems were being addressed
- Managers were actively working on the recommendation regarding consecutive non-attendance, ensuring immediate intervention.
- New Inclusion Mentor posts had been introduced to track and follow up on all non-attenders.

It was confirmed that progress on the audit recommendations would be followed up on later in the year. The Director of Governance advised that the Teaching and Learning Committee had the responsibility for the oversight of attendance, English, and Maths, and would report progress to the Corporation Board as a key priority for the College.

b. Learner Numbers

The audit resulted in a grade of Reasonable Assurance, and three Important recommendations. The sampling identified several gaps relating to documentation and verification processes, including:

- In six instances, the enrolment and loan agreements were not signed by the student and, in 15 cases, were not signed by the college.
- In 22 out of 25 cases, the verification of identity was not stated on the enrolment and learning agreement forms.
- Three discrepancies were found, where the course listed on the student learning agreement was different from the one attended.

Minor findings related to the timely update of a policy, and that in 1 of 25 enrolment learning agreements, the course code, start, and end dates were not stated.

All findings and recommendations were accepted by management

Kevin Moloney noted that since TIAA took over the internal audit service, there had been a marked improvement in learner number systems, led by the Head of MIS. This improvement was particularly relevant given the high risk associated with apprenticeships.

Governors asked if a process was in place to follow up with staff to address omissions given that similar issues arose the previous year. The Committee was assured that staff are aware of the rules, but that omissions were often a result of the high volume of work during the enrolment process. Staff were focused on updating the MIS system at the expense of completing the paperwork. Swift corrective action had been taken by the Head of Admissions and the Head of MIS to address this.

c. Follow-up on previous audit recommendations

The report covered the follow-up on four audits. Due to it being TIAA's final meeting all 12 outstanding recommendations from the most recent learner numbers and attendance audits were included, even though they would normally be reported at the following meeting.

Of the 24 recommendations from the four audits, 11 had been implemented, 12 were overdue at this point, and one was not yet due. The COO reported that one outstanding item concerned a physical audit of the plant in the engineering department, which was currently in progress. The learner numbers recommendations had been implemented with immediate effect, but the tracker had not been updated. The attendance recommendations were largely in progress.

An audit recommendations tracker would now be maintained in-house. The COO would liaise with Scrutton Bland on its development.

ACTION: To produce an in-house audit recommendations tracker for the next meeting. COO

Christine Ricketts, Principal and CEO, joined the meeting as an observer.

3.2 Internal Audit Annual Report 2024-25

It was noted that the number of audits undertaken in 2024-25 was similar to the previous year. There were more important recommendations but fewer routine recommendations than the previous year. Fewer Operational Effectiveness Matters (areas of best practice) were also identified.

The Annual Report delivered an overall audit opinion that Brooklands College has reasonable and effective risk management, control and governance processes in place. The Director of Governance advised that this opinion would be included within the Audit and Risk Committee Annual Report. Governors were, therefore, asked to confirm that the opinion reflects their own conclusions.

RESOLVED: That the Committee supported the Internal Audit Annual opinion on the effectiveness of risk management, controls and governance.

The Chair acknowledged that this meeting marked the conclusion of TIAA's service as internal auditors. The Audit and Risk Committee and the Principal and CEO both formally thanked Kevin Moloney for his contribution and support over the last four years and noted that the college had benefited from his contribution. Kevin Moloney expressed that he had enjoyed working with BTC.

Kevin Moloney, TIAA left the meeting.

4. Internal Audit Plan 2025-26

Supporting papers presented by Leisyaen Cox, Scrutton Bland

The internal audit plan had been produced in collaboration with the Chief Operating Officer and had been ratified by the Executive before being presented to the Committee for approval. The document included background information, DfE audit committee requirements, and a section

that mapped proposed audit coverage to the College's key risk register. The specific proposed audit areas for the year included:

- Student satisfaction and progression
- Capital projects (carried forward)
- Budget setting control, and curriculum planning
- Funding assurance (learner numbers)
- Risk management
- Financial controls (payroll and pensions)
- The annual follow-up audit

The Committee discussed incorporating further assurance work on English and maths into the programme. It was suggested that this could be woven into the student satisfaction and progression audit. In response to a question, it was noted that the audit timeline would now be agreed.

The Chair asked for a three-year forward look to be included in the presentation for future planning, and it was agreed that this would be included in future progress reports.

RESOLVED: that the Internal Audit Plan 2025-26 be recommended to the Corporation for APPROVAL

5 Risk Management Strategy 2025-26 and latest risk register

Supporting papers presented by the COO

It was reported that the risk register had been reviewed line-by-line by the executive team, rescored, and now reflected the current status of risks well. Key changes and updates included:

- The health and safety risk, which was previously deleted, has been added back to the register.
- A new risk for Artificial Intelligence (AI) had been added, reflecting that its use and management were a regular topic of discussion at the executive level.

The Committee was reminded that deep dive presentations on individual risks would take place at future meetings, with health and safety and fraud already lined up.

The Risk Management Strategy had undergone its annual review. A reference had been added about subsidiary risk registers. Each department would now create its own, lower-level risk register with specific risks and scores. The goal was to cascade the risk-thinking process down, allowing the executive team to identify any departmental risks scored significantly higher than the central register, prompting further investigation.

RESOLVED: That the Risk Management Strategy 2025-26 and the updated risk register be recommended to the Corporation FOR APPROVAL

6. Financial Statements and Regularity Audit

6.1 Progress update

The COO reported verbally that the external auditors were starting work that week. He was confident that the audit would be straightforward and would be completed within the timescales.

6.2 Draft regularity self-assessment

Supporting paper presented by the COO

The Committee noted that an update would be made to reflect a previous trip/fall case that went to insurance.

The Committee discussed the assurance statement on special payments/non-disclosure agreements (NDAs) and agreed that a separate annual report should be provided detailing any non-standard NDAs, severance compensation, ex gratia payments, or other matters now covered by Managing Public Money (MPM), to ensure full transparency.

There was also discussion about the wording relating to 'significant' whistleblowing Incidents: It was agreed that the wording would be amended to acknowledge a potential whistleblowing incident that did not meet the threshold, providing clearer context.

It was noted that the final self-assessment questionnaire would be brought back for Board approval following the external audit.

7. Confidential Whistleblowing Update

Verbal report by the Director of Governance

The Committee was provided with an update on the whistleblowing complaint reported at the previous meeting. [redaction]

8. Committee annual self-assessment

Supporting paper from the Director of Governance

The Committee supported annual review of the committee's performance against its Terms of Reference, and noted that the committee had met all areas within its scope adequately. Governors were asked for any further reflections and concluded that the Committee had worked well.

The review of the Terms of Reference resulted in amendments to reflect government and policy changes, including the abolition of the ESFA, and the withdrawal of the Audit Code of Practice. Some duplication had also been removed.

RESOLVED: That the updated Audit and Risk Committee terms of reference be recommended to the Corporation FOR APPROVAL

9. Other Business

A brief update was provided on the estate redevelopment

- Barnes-Wallis and Tower buildings were now reoccupied. Final building control certification was awaited, but all critical elements had been approved. An outstanding item was a faulty lift in the Tower, which should be operational this week.

- The old catering block (Concorde Building) had been fully demolished. Demolition was now moving to the link between the Mansion and the Locke King building, to be completed by the end of October.
- New Vickers: The tender process was underway, with returns expected by the end of November and construction scheduled to start at the end of January.
- The key risks going forward are the final tender value for the Vickers building and ensuring enough funding remains for the essential car park, landscaping, and utility works.
- Cost consultants believed the overall program was secure, with contingencies remaining.

An update was also requested on the new smoking and vaping ban.

- The new outdoor student space is working well and is being heavily used.
- The no smoking or vaping policy was being followed by the vast majority of students.
- The main area for vigilance was a number of students smoking just outside the gate, but this was currently manageable and has not led to poor behaviour.

10. Date of Future Meetings

3 December 2026

25 February 2026

10 June 2026

Approved as an accurate record on 3 December 2025