AQUINAS COLLEGE AUDIT COMMITTEE

Meeting: 8 June 2026
Time: 4.30pm
Venue: College

GOVERNORS PRESENT

Mrs H Dove, Ms M Garratt and Mr A Martin

Mr A Martin in the Chair

IN ATTENDANCE

Mrs N Tucker	Murray Smith LLP
Ms S Archibald	Wbg
Ms J Dommett	Principal (Item 6)
Mrs D Blackburn	Assistant Principal (Finance)
Mr T Conlon	Clerk to the Governing Body

1 OPENING PRAYER

The meeting began with a prayer led by Mr Martin.

2. INTRODUCTIONS

For the benefit of Ms Dommett and Ms Archibald everyone introduced themselves.

3 APOLOGIES FOR ABSENCE

An apology for absence was received and accepted from Mrs T Ryan.

4. DECLARATION OF INTERESTS

Governors and Staff were asked to declare any interest, which they may have in any items on the Agenda for this meeting. No interests were declared.

5. COMMITTEE MINUTES

RESOLVED – That the minutes of the meeting held on 9 February 2026, copies of which had been circulated previously be approved and signed by the Chairperson as a correct record.

6. MATTERS ARISING FROM THE COMMITTEE MINUTES

There were no matters arising from the minutes.

Mrs Blackburn left the meeting at this point.

7. AUDIT REVIEW

The Chairperson asked the Auditors if there were any areas of concern in the college that they wished to raise with the Audit Committee. Murray Smith advised Members that last year's audit had run efficiently and that Mrs Blackburn had all the information ready for the audits, they have a good dialogue over the planning and timing of the audits and that she is proactive and controls the budget well. Wbg echoed the comments of Murray Smith and added that they have good working relationship with the college and all staff are helpful. All KPIs had been met.

The Committee and Ms Dommett acknowledged the professionalism and hard work of Mrs Blackburn and they recorded their appreciation of the work that Mrs Blackburn does across the college.

Ms Dommett thanked the Auditors for their positive comments.

Mrs Blackburn rejoined the meeting and Ms Dommett left the meeting at this point.

8. INTERNAL AUDIT REPORTS

Wbg outlined their approach to internal audit and the format of their reports. The grading would be based on recommendations contained in the report. In addition, they would highlight areas of good practice at the college along with benchmarking amongst their clients.

A discussion took place on the internal audit report that had been prepared by Wbg on:

a) Safeguarding — Strong Assurance
There were no recommendations.

The object of the audit was to assess if i)The college keeps up to date with legal requirements and ensures that policies and procedures are revised accordingly including regular updates on the Single Central Record, ii) There are clear responsibilities and accountabilities for safeguarding arrangements at senior level, iii) The college self-assessment processes ensure that the impact of safeguarding provision is measured effectively, iv) The college has a single central record which is up to date and includes all relevant information, v) The college has robust systems and processes for dealing with safeguarding issues reported, which include the escalation process and vi) Staff have received appropriate training on the college's safeguarding arrangements to enable them to be confident and well equipped to promote safeguarding in a sensible and proportionate way.

There were no recommendations in the report and 22 areas of good practice were identified. The college has a lower number of recommendations compared to those colleges it has been benchmarked against.

b) Learner Numbers — Strong Assurance
Two Low Recommendations

The object of the audit was to i) Assess whether the college has adequate documented policies and procedures to record learner data in line with requirements and sufficient experience personnel to process the information in a timely manner. ii) Review the underlying data and evidence supporting the funding claimed for the period August 2025 to March 2026 and to confirm compliance with the 2025/2026 funding guidance.

Recommendations

i) That the college reviews and amends the system settings within MyAquinas to ensure that minimum Maths and English hours are only populated where appropriate, based on the learner's actual programme of study. Where learners are not enrolled on GCSE Maths or English, the relevant ILR fields should be updated to reflect this fact. In addition, a validation check should be introduced to ensure that automated system defaults do not override correct learner specific information and ii) That the college strengthens their internal processes and controls to ensure that ILR start dates are recorded consistently and accurately in line with evidence held within the enrolment and attendance records. The college should implement additional validation checks prior to ILR submission to help ensure alignment of start dates recorded in the ILR to the learner's source attendance documentation.

There were two low recommendations in the report and 5 areas of good practice were identified. The college has a lower number of recommendations compared to those colleges it has been benchmarked against.

Governors noted that Wbg had carried out a mock DfE audit designed to assess whether the college had complied with the 2025/2026 funding documentation relevant to the DfE funds provided to the college and therefore whether these funds had been used for the purpose intended. The review covered the DfE funded provision within the funding stream: 16 to 19 Provision.

Mrs Blackburn advised Governors that it was about 4 or 5 years since the college had been audited by the DfE.

c) Follow Up Review Strong Assurance

The object of the audit was to ensure i) that the college has appropriately implemented any outstanding internal audit recommendations made in previous years. All the recommendations had been fully implemented.

9. ACTION ON INTERNAL AUDIT REPORTS

Mrs Blackburn introduced a paper that had been circulated to members prior to the meeting. The paper summarised the action taken by the college on internal audit findings from the earlier 2025/2026 audits on Payroll and Risk Management.

All recommendations had been implemented.

10. INTERNAL AUDIT ANNUAL REPORT

Wbg introduced a report, that had been circulated to members prior to the meeting, which gave details of the use of audit resources, the outcome of work completed to date and incorporated cumulative data in support of internal audit performance. Progress against the Operational Plan was noted and that all the planned work had been carried out. There had been no changes to the agreed audit plan. A summary of the work undertaken in 2025/2026, the levels of assurance given and the number of recommendations made was included in the report. There was 1 recommendation classed as medium risk and 7 recommendations classed as low risk.

The college has a lower number of recommendations compared to those colleges it has been benchmarked against.

The overall opinion is that the college has adequate and effective risk management, control and governance processes to manage its achievement of the college's objectives and that the college has proper arrangements to promote and secure value for money.

RESOLVED: That the Internal Audit Annual Report be received.

11. INTERNAL AUDIT PLAN FOR 2026/2027

Wbg introduced a report, that had been circulated to members prior to the meeting, which gave details of the areas to be covered in 2026/2027. The areas were as follows:

Overall Financial Controls	4 Days	Report to February 2027 Audit Committee
Health and Safety	4 Days	Report to February 2027 Audit Committee
Learner Numbers	4 Days	Report to June 2027 Audit Committee
Cyber Security	4 Days	Report to June 2027 Audit Committee
Follow Up Review	1 Day	Report to June 2027 Audit Committee
Audit Management	3 Days	
Total	20 Days	

The audit fees for the year ending 31 July 2027 will increase by 3% to £9,300 excluding VAT.

It was agreed that in view of the fact that the college may be due an audit by the DfE that Wbg carry out a mock audit on Learner Numbers.

RESOLVED: That the Audit Plan for 2026/2027 be agreed.

12. POST 16-AUDIT CODE OF PRACTICE

Ms Tucker (Murray Smith) advised members that the changes to the Audit Code of Practice, which is now incorporated into the Financial Handbook for colleges had been delayed. She added that any changes would have little impact on the college, they mainly related to leases and income recognition.

13. DRAFT AUDIT STRATEGY MEMORANDUM YEAR ENDED 31 JULY 2026

Murray Smith LLP submitted the Audit Strategy Memorandum for the year ended 31 July 2026. The Audit Strategy Memorandum sets out the audit plan in respect of the statutory audit for the College for the year ending 31 July 2026. The memorandum contained the following:

a) the Scope of Engagement for the audit of Financial Statements, Reporting on Regularity and audit of Teachers Pension Agency Return ("TPA return") for the year ending 31 July 2026

b) Respective responsibilities

c) Independence

d) Audit Approach

e) Significant Risks and Key Judgemental areas

f) Other communication requirements

g) Audit timeline.

The audit fees for the year ending 31 July 2026 will increase by 2% to £11,934 excluding VAT.

Murray Smith reported that some of the work on the ILR would be brought forward to the summer term 2026. Work on the Teacher's Pension Scheme had been completed and returned by 7 May 2026.

14. POLICY REVIEWS

A number of policies had been reviewed by members of the Audit Committee and a few minor changes had suggested that were mainly a tidying up of the policies. These had been accepted by the college.

Ms Garratt added that the Critical Incident Policy, formerly Business Continuity contained contact details that need to be excluded when the policy is open to the public. Mrs Blackburn replied that the details would be removed from the public version of the policy available to staff.

RESOLVED: That the amended policies for

a) Anti Bribery b) Critical Incidents c) Fraud and Corruption d) Hospitality and Gifts e) Risk

Management be recommended for approval to the Governing Body

15. FEEDBACK ON ACTIONS FROM RISK REGISTER FOR JUNE 2026

Mrs Blackburn introduced a paper that had been circulated prior to the meeting that provided Members with a brief overview on risk areas which are a focus for the current half term. The areas were as follows:

i) DFE funding
ii) Drop in DFE, Devolution to GMCA and a rise in fee charges for the Adult Centre
iii) High level ALS
iv) Level 3 Reform
v) The college overspends its revenue
vi) Recruitment of students
vii) Failure to maintain the reputation of the college
viii) Inability to recruit and retain key staff
ix) Student Issues – attendance, progression and drop out is not acceptable and fails to achieve targets set.
x) The college fails to maintain a high standing in national performance tables
xi) Inspection announced at short notice
xii) Use of building reaches capacity and college cannot afford replacement build.

Mr Martin sought clarification on the number of student that may join the college in September 2026. Mrs Blackburn replied that whilst the college had not recruited as many students has had been anticipated for the current academic year, it was hoped that for the coming academic year the college would grow by about 55 students. She added that by 2030 the number of students in the sector will start to fall.

RESOLVED: That the report be noted.

16. RISK REGISTER NEW MODEL

Mrs Blackburn introduced a new format for the reporting of risks at the college. Following a recommendation from the Internal Auditor's the new format would include an inherent risk and a residual risk. The inclusion of an inherent risk was new. A full risk register would be present to the committee at its next meeting.

17. FRAUD LOG BOOK/WHISTLEBLOWING

Mrs Blackburn advised Members that there were no incidents of fraud, corruption or whistleblowing to report.

The Auditors left the meeting at this point.

18. PERFORMANCE INDICATOR

Members discussed whether or not the Internal and External Auditors had met the targets on the Performance Indicators form, which had been circulated before the meeting. It was agreed that both the Internal and External Auditors had met the targets.

19. ANY OTHER BUSINESS

There was no any other business.

20. DATE OF NEXT MEETING

Monday 9 November 2026 at 4.30pm, subject to the Calendar of Meetings being agreed by the Governing Body at its meeting on 7 July 2026.

Signed _____ Date _____

Chairperson