East Coast College

Audit Committee Meeting 9.15am 12 May 2026 Teams

Present:	Giles Kerkham (GK) Mike Dowdall (MD) and Teresa Sharman (TS) and Associate Audit Committee Governors Andrew Dowsett (AD)	
In attendance:	Wendy Stanger (Director of Governance) Lucy Wharry (Head of Finance) and Suzanne Rowlett (Consulting Director RSM Internal Audit)	
	Private Session with the Internal and External Auditors	**Action**
A confidential private session was held.		
A/26/05/1	**Membership and Apologies**	**Action**
No apologies were received.		
A/26/05/2	**Declarations of Interest**	
There were no new declarations of interest.		
A/26/05/3	**To approve the Minutes of the meeting of the Audit meeting held on 19/12/25 and any other matters raised previously not otherwise included in the Agenda**	
The minutes of the meeting of 19/12/25 were agreed as a true record.		
A/26/05/3.1	**To approve the Minutes of the meeting of the additional confidential Audit meeting held on 19/03/2026 and any other matters raised previously not otherwise included in the Agenda**	
The minutes of the meeting of 19/03/26 were agreed as a true record.		
A/26/05/4	**To review the post meeting action log**	
The action log was reviewed, and it was noted that there was only one open action. The Deputy Chief Executive advised that the current subcontracting tendering would consider compliance with Cyber Essentials.		
	Internal Audit Reports	
A/26/05/5.1	**Progress Report**	
Internal Audit presented the report, advising that the Curriculum Planning audit and the General Ledger Key Financial Controls audit had been completed and were included on the agenda, with the Procurement audit and the Follow-Up audit due to be completed this term.		

A/26/05/5.2	**Curriculum Planning**	
Internal Audit presented the report, which was substantial assurance and one medium action. The Committee discussed the risk of a single point of failure arising from reliance on the Deputy Chief Executive and noted that this risk was not limited to that role, with other posts across the College similarly impacted. This risk needed to be mitigated including through documenting processes. The Director of Governance advised that the Governance, Remuneration and Search Committee had considered the risks relating to Senior Post Holders, including succession planning and retention. The Senior Team was currently reviewing the management structure, which could also help to mitigate these risks.		
A/26/05/5.3	**Key Financial Controls: General Ledger**	
Internal Audit presented the report, which was substantial assurance and one low action. The Committee noted the positive audits and congratulated the Team		
A/26/05/5.4	**RSM's Quality Assurance and Improvement Programme**	
RSM's Quality Assurance and Improvement Programme was noted.		
A/26/05/5.5	**RSM Emerging Risk Radar Spring 2026**	
RSM Emerging Risk Radar Spring 2026 was noted. The Committee noted that political change, including shifts in political party control and local government reorganisation, posed a local risk that required mitigation. **Governors agreed the following action:** • **Committees to review their tactical risk registers, including underlying causes, in light of the impact of political changes and local government reorganisation.**		**Senior Team & Cttees**
A/26/05/5.6	**Procurement Scope (Action A/25/012/9)**	
The Procurement Scope was noted.		
A/26/05/6	**To review the Risk Register**	
A/26/05/6.1	**Strategic Risk Register**	
A/26/05/6.2	**Tactical - Finance and General Purposes**	
A/26/05/6.3	**Tactical – Quality and Curriculum**	
A/26/05/6.4	**Tactical - People**	
A/26/05/6.5	**Tactical - Governance Remuneration & Search**	
A/26/05/6.6	**Tactical - Estates**	

The Committee reviewed the risk registers and related minute extracts. They commented that to provide further assurance it would be useful for the summary reports to advice why changes had been made in the scoring. The Deputy Chief Executive advised that the maritime risk had reduced as the UK Visa and Immigration Agency (UKVI) has agreed to issue CAS visas for the maritime courses to be operated with the University of West London (UWL). **Governors agreed the following action:** • **Summary reports to include why there has been a change in scores.**		**Senior Team**
A/26/05/7	**Fraud Register**	
The Committee noted the terms Fraud Register and that it was again a nil return, confirmed that they would like to see an annual register for the whole of the academic year and queried if all areas of fraud were captured. The Deputy Chief Executive advised that the College was constantly strengthening processes and that the process for managing fraud was set out in the College's relevant policies. The College was updating its Fraud Action Plan for the Economic Crime and Corporate Transparency Act. The Director of Governance remined the Committee that the Board had received training in this area and a report to the July 2025 Audit Committee. **Governors agreed the following action:** • **Fraud Action Plan to the Autumn Audit Committee.**		**UR**
A/26/05/8	**Assurance Mapping**	
The Committee noted the Assurance Mapping.		
A/26/05/9	**Internal and External Audit Recommendations Action Plan**	
The Deputy Chief Executive presented the review, advised that the plans are managed by the Head of Finance and that there were no concerns to report. The Director of Governance reminded the Committee that the action plans had been divided into separate plans for advisory work and audits. Governors noted that the Learner Journey Audit had a number of actions. The Director of Governance advised that the Quality and Curriculum Committee had also reviewed the audit and the actions and had been assured that the digitalisation of the Learner Journey would address the main actions. Governors queried why the issue regarding delivery acceptance had not been resolved. The Deputy Chief Executive advised that this primarily arose during the summer break, when teaching staff placed orders in preparation for the new academic year and were subsequently on annual leave.		

A/26/05/10	**Accounts Direction, Framework and guide for external auditors and reporting accountants of colleges, Regulatory Questionnaire 2025/26**	
The Director of Governance presented the report and advised on the changes. The Committee reviewed the changes and noted the removal of the requirement to disclose pay multiples between the highest-paid employee and other staff, bringing it into alignment with the Academy sector. The Director of Governance advised that this did not stop the Board continuing to disclose this in its annual Senior Post Holder Remuneration Report.		
A/26/05/11	**QD036 Whistleblowing Policy and Procedure**	
The Director of Governance presented the revised policy and advised that the major change was **The Committee resolved to recommend to Corporation the adoption of the:** • **QD036 Whistleblowing Policy and Procedure.** Internal Audit withdrew from the meeting.		
A/26/05/12		
A/26/05/12.1		
A/26/05/12.2		
A/26/05/12.3		
A/26/05/12.4		

A/26/05/13	**Agenda Planning**	
No additional items.		
A/26/05/14	**Review of Meeting**	
1. Confidential Items: Agenda item 12 Internal Audit Service 2. Risk Management: Political changes. 3. Health and Safety: None 4. Equality and Diversity: None 5. Media: None 6. How did the meeting go: A good meeting.		
	Private Session with the Senior Team	
A confidential private session was held.		