East Coast College

Audit Committee Meeting 9.30am 9th December 2025 Teams

Present:	For the joint meeting with Finance and General Purposes • Audit Committee: Giles Kerkham (Chair GK) Mike Dowdall (MD) and Teresa Sharman (TS) and Associate Audit Committee Governors Andrew Dowsett and Ofure Obomighie • Finance and General Purposes: Ian Lomax (Chair IL) David Blake (Corporation Chair DB) Bill Farrow (BF) Dawn Carman-Jones (DCJ) and Associate F&GP Committee Governor Peter Blackburn (PB) For the Audit Committee meeting: Giles Kerkham (GK) Mike Dowdall (MD) and Teresa Sharman (TS) and Associate Audit Committee Governors Andrew Dowsett (AD) and Ofure Obomighie (OO)	
In attendance:	Wendy Stanger (Director of Governance) Lucy Wharry (Head of Finance) Edward Blackman (Managing Consultant RSM Internal Audit) John Perry (Audit Partner Scrutton Bland External Audit.), and Lauren England (Audit Manager Scrutton Bland External Audit.)	
	Joint meeting with Finance and General Purposes	
	Private Session with the Internal and External Auditors	**Action**
A confidential private session was held.		
A/25/012/1	**Membership and Apologies**	**Action**
The Audit Committee Chair welcomed the Finance and General Purposes Committee to the joint meeting, and introductions were made. Apologies – Associate Audit Committee Governors Andrew Dowsett and Ofure Obomighie for joining the meeting late.		
A/25/012/2	**Declarations of Interest**	
There were no new declarations of interest Andrew Dowsett joined the meeting.		

A/25/012/3	East Coast College Audit Findings 2024/25 - Letter of Engagement, Letter of Representation and Audit Findings	

The External Auditors presented their reports and confirmed that there were no issues of concern or risks to report, with all findings being standard and resulting in a clean audit opinion. The audit progressed in line with the agreed scope, with the only addition being a review of the ILR, as this assurance had not been provided by other audits during the year. The risks reviewed were those outlined in the findings letter and scope. The letter of representation detailed both adjusted and unadjusted errors, all of which were agreed and raised no concerns.

Governors discussed the Audit Findings and queried the following recommendations:

- DBS renewals and the College's approach: External Audit clarified that renewing DBS checks is considered best practice rather than a statutory requirement. The Deputy Chief Executive advised that the College is implementing a three-year programme to review DBS checks, starting with the oldest, and once completed, this process will continue on a rolling three-year renewal cycle.
- Delivery records and receipting on the system: The Deputy Chief Executive explained that delays typically occur when teachers place orders before the summer break but do not receipt them in the system until their return. This was considered a low-level risk, and no errors were identified during the audit. External Audit confirmed that this did not represent a material risk.
- Apprenticeship actions: External Audit advised that the actions were green advisory ones and not fundamental control issues. The Deputy Chief Executive advised that the Audit Action plan set out the College's responses to these actions.

Governors discussed the treatment of the Energy Centre and its use by both the College and ECETA. It was noted that the College is considering the potential overprovision of space as part of the Estates Strategy. The Deputy Chief Executive advised that the Energy Centre is primarily used by the College for maritime activities, which are delivered on a full-cost basis.

Governors expressed their appreciation to External Audit and the College's finance team for delivering a smooth, well-managed, and uneventful audit, which was very reassuring to see.

A/25/012/4	East Coast College Annual Accounts 2024/25	

The External Auditors presented the Accounts 2024/25 and advised on the accounting treatments, going concern, pension and Senior pay disclosures. There were additional senior pay disclosures due to the change in accounting officer in 2023/24 and the levels of remuneration.

A Governor queried whether a separate going concern report was available. The Deputy Chief Executive advised that the going concern statement is based on the information contained within the annual accounts and that there were no issues regarding going concern. Governors also raised a few editorial points, which it was agreed would be shared with the Director of Governance for amendment prior to the Board's consideration of the accounts.

Governors queried the accounting treatment of the Great Yarmouth Campus. External Audit advised that the current figure is an estimate based on the expected handover date, with a further amendment once the actual value is confirmed.

Governors queried if the introduction of FRS102 would impact the College's future accounts. External Audit advised that there may be some sector impact, but the accounts process would need to be completed to assess this.

Governors commented that the reserves section did not fully draw out the consequences of the Reserves Policy and suggested that the Finance and General Purposes Committee should

review this at its next review. The Director of Governance advised that an additional section on reserves had also been added to the Management Accounts. Governors queried whether the version number was due to an issue with the accounts. The Director of Governance advised that this was simply version control when they were edited. External Audit advised that they had only had two versions to review. Ofure Obomighie joined the meeting		
A/25/012/5	**ECETA Accounts 2024/25 and Letter of Engagement, Letter of Representation and Audit Findings**	
The External Auditors presented the accounts and audit findings, confirming that there were no issues of concern or risks to report. The Director of Governance advised that the ECETA Board meeting on 10 December 2025 was reviewing the accounts.		
A/25/012/6	**KPIs and Extracts from Finance Record**	
The Deputy Chief Executive presented the KPIs and Finance Record, prepared from the Annual Accounts. These indicated a strong financial year, confirming that the College is rated 'Good' for financial health and is close to 'Outstanding.' The debt cover showed a variance, but this had been a conscious decision with surplus invested in the college, including in staff pay. Governors reviewed the KPIs and acknowledged that income had decreased; however, effective cost control measures contributed to the positive overall outcome. The Finance and General Purposes Committee left the meeting.		
	Audit Committee	
A/25/012/7	**To approve the Minutes of the meeting of the Audit meeting held on 1st July 2025 and any other matters raised previously not otherwise included in the Agenda**	
The minutes of the meeting of 1st July 2025 were agreed as a true record.		
A/25/012/8	**To review the post meeting action log**	
The action log was reviewed, and it was noted that there were just the two open actions. Governors asked whether the College had support available in the event of a cyber-attack. The Deputy Chief Executive confirmed that the College has access to legal advisors and cyber security consultants who assisted in developing the Cyber Security Plan.		
	Internal Audit Reports	
A/25/012/9	**Internal Audit Plan and revised Charter**	
Internal Audit presented the Audit Plan and advised on the revised Charter. The Committee considered whether to proceed with the Procurement and Contract Management Audit or the Performance Management Audit and agreed to progress with the procurement, with the specific scope to be developed and agreed. It was noted that data remains important and should be reviewed in a future year once changes to performance management data have been embedded. Many related issues have already been addressed through the Systems and Data		

Advisory Review. The Director of Governance advised that the suitability of governance data would be reviewed as part of the next External Board Review. **Governors agreed the following action:** • **Procurement Audit to be added to the 2025/26 Audit Plan**		RSM
A/25/012/10	**Annual Summary**	
The Annual Summary was noted. The Director of Governance reminded the Committee that it had previously agreed not to request an annual opinion from the Internal Audit Service.		
A/25/012/11	**Progress Report**	
A/25/012/11.1	**RSM Further Education Emerging Issues and Emerging Risk Radar**	
The progress report and the Emerging papers were noted.		
A/25/012/12	**Systems and Data Advisory Review**	
Internal Audit presented the advisory review, which included 12 advisory actions. As part of the review, a survey of Governors, the Leadership, and wider staff groups within the College was conducted, which received 106 responses, and following the survey, a selection of follow-up discussions were held. This sought to gather views on the availability, reliability, and usability of data, as well as confidence in interpreting data and the sufficiency of training provided. The Deputy Chief Executive commented that the Audit did not review the systems themselves and that the findings had been based on the survey and discussions only. Work was needed to understand the issues as for instance, training was raised as an issue when training is provided and offered on Professional Learning Days.		
A/25/012/13	**Audit Action Plan Review**	
The Deputy Chief Executive presented the review, explaining that the action plans had been divided into separate plans for advisory work and audits. These plans, managed by the Head of Finance, serve as a management tool, with completed actions removed from the plan. Internal Audit also monitors progress through the Follow-Up Audit. Governors queried where the priority ratings were from, and the Deputy Chief Executive advised this was taken from the Audit findings. It was noted that the Quality and Curriculum Committee had also reviewed the actions and progress arising from the Learner Journey Audit.		
A/25/012/14	**Data Protection Annual Report**	
The Committee reviewed the Data Protection Annual Report and noted that the level of reporting did not indicate any significant issues. It discussed potential additional controls to prevent emails being sent to incorrect recipients and agreed that this should be raised with the Project Manager, who also serves as the Data Protection Officer.		

TS left the meeting.		
A/25/012/15	**Annual Report: Whistle Blowing and Freedom of Information**	
The Director of Governance presented the annual report and advised that there had been no whistleblowing cases and that Freedom of Information requests had decreased, with most relating to sales or research.		
A/25/012/16	**Fraud Register**	
The Committee noted the Fraud Register and that it was again a nil return.		
A/25/012/17	**To review the Risk Register**	
A/25/012/17.1	**Strategic Risk Register**	
A/25/012/17.2	**Tactical - Finance and General Purposes**	
A/25/012/17.3	**Tactical – Quality and Curriculum**	
A/25/012/17.4	**Tactical - People**	
A/25/012/17.5	**Tactical - Governance Remuneration & Search**	
A/25/012/17.6	**Tactical - Estates**	
The Committee reviewed the risk registers and related minute extracts, concluding that risks were being appropriately managed. The main risks highlighted by the Committee were noted. The Estates Committee had highlighted the risk of estate overprovision, indicating that the College must either grow or reduce its estate. This will be addressed as part of the Board's review of the Estate Strategy.		
A/25/012/18	**Assurance Mapping**	
The Committee noted the Assurance Mapping.		
A/25/012/19	**Annual Audit Committee Report to the Board**	
The Director of Governance presented the annual report, outlined its contents, and confirmed that the conclusions were reflected in the draft accounts The Committee reviewed the annual report, agreed with its content and conclusions, and thanked the Director of Governance for its preparation. Governors discussed the self-assessment and asked how it compared with other committees' assessments. The Director of Governance explained that each committee's self-assessment is based on its own terms of reference, so they are not directly comparable. All assessments are reviewed as part of the Board's overall self-assessment and incorporated into the Self-Assessment report and resultant action plan. This was adopted at the November 2025 Board meeting **The Committee resolved to approve the:** • **Annual Audit Committee Report and its submission to the Corporation.**		

A/25/012/20	**QD154 ECC Counter Fraud Strategy, QD152 Anti-Fraud Policy and QD153 Anti-Bribery Policy**	
The Deputy Chief Executive presented the revised policies and advised that they have been reviewed to ensure they are compliant with the requirements of the Economic Crime and Corporate Transparency Act 2023 (ECCTA) and to reflect the withdrawal of the Post 16 Audit Code. Governors commented that at the recent governor training on ECCTA, it had been made clear that the College needed to put in place suitable mitigation. The Director of Governance commented that revising the polices was part of putting the required fraud prevention in place. The College also provided training, and the Head of Finance confirmed that the Finance Team completed annual training. **The Committee resolved to recommend to Corporation the adoption of the:** • **QD154 – ECC Counter Fraud Strategy** • **QD152 – Anti-Fraud Policy and** • **QD153 – Anti-Bribery Policy.**		
A/25/012/21	**QD103 Business Continuity Policy and Implementation Plan**	
The Deputy Chief Executive presented the revised policy. The main amendments reflect the College's adoption of a separate Cyber Incident Response Plan. Governors challenged whether the staff mentioned in the plan were aware of their responsibilities. The Deputy Chief Executive advised that they were and that there had previously been training on the implementation of the plan. **The Committee resolved to recommend to Corporation the adoption of the:** • **QD103 Business Continuity Policy and Implementation Plan**. External and Internal Audit left the meeting		
	Confidential Governors Only	
A/25/12/22	**External and Internal Audit Tenders**	

A/25/012/23	**Agenda Planning**	
No additional		
A/25/012/24	**Review of Meeting**	
1. Confidential Items: Annual Accounts until approved 2. Risk Management: None 3. Health and Safety: None 4. Equality and Diversity: None 5. Media: None 6. How did the meeting go: The meeting with Finance and General Purposes on the Annual Accounts worked well again and reduced duplication.		