Kirklees College Corporation

AUDIT COMMITTEE

Minutes of a meeting held at 1500 on Wednesday 26 November 2025
in HA5009, Waterfront, Huddersfield Centre

Present:	A Conn	Independent Member (Chair)
	J Walters	Independent Member
	J Firth	Independent Member
	A Pervez	Co-optee (Items 3 – 12)
Attendance:	4/4 = 100%	KPI 80%
In attendance:	P Doherty	Deputy Principal Finance & Resources (Items 1 – 12)
	P Singh	Principal and CEO (Items 1 – 12)
	A Clegg	Head of Financial Operations (Items 3 – 5)
	A Oldham	Director of Finance (Items 3 – 5)
	D Rayneau	Vice Principal, Business Systems & IT (Items 1 – 12)
	R Lewis	RSM (external audit) representative (Items 01 – 12)
In virtual attendance:	C Robinson	Chair, Finance & Resources Committee (Items 3 – 5)
	A Thomson	WBG (internal audit) representative (Items 01 – 12)

	Item	Action
01	The Chair opened the meeting and welcomed the auditors and C Robinson, Chair of the Finance & Resources Committee to the closed session. It was noted that A Fell had recently stood down as an Independent Governor. Members thanked him for his contributions to the Committee.	
(i)	**NOTICE AND QUORUM** Due notice of the meeting had been given and the meeting was quorate.	
(ii)	**APOLOGIES FOR ABSENCE** No apologies for absence were received.	
(iii)	**DECLARATIONS OF INTEREST** No declarations of interest were received.	
02	**CLOSED SESSION WITH AUDITORS TO DISCUSS MATTERS RELATING TO THE COMMITTEE'S REMIT & ANY ISSUES ARISING FROM AUDITS** There were no matters of note raised.	

	Item	Action
1510	*P Singh, Principal, P Doherty, Deputy Principal Finance & Resources and D Rayneau Vice Principal, Business Systems & IT joined the meeting.*	
1	**WELCOME AND INTRODUCTIONS** The Chair welcomed members of the Management Team to the meeting.	
2	**APPROVAL OF MINUTES OF THE PREVIOUS MEETING** **RESOLVED:** the minutes of the meeting held on 8 October 2025 were approved as a correct record. There were no matters arising.	
2.1	**UPDATE ON AGREED ACTIONS** 1. Quantitative detail to be added to the Regularity Self-Assessment Questionnaire 2024/25 where appropriate. **Actioned** 2. The Head of Health, Safety & Environment to liaise with the Health & Safety Link Governor to further discuss the draft Health & Safety Policy. **Actioned** **3.** Future Fraud Register reports to record 'near miss' reported incidents. **Actioned**	
1510 *1515*	*A Oldham, Director of Finance and A Clegg, Head of Financial Operations joined the meeting.* *A Pervez joined the meeting and was welcomed to her first meeting as co-optee. Introductions were made.*	
3 3.1 3.2 3.3 **3.5**	**ANTI-FRAUD POLICY AND RESPONSE PLAN** A Oldham, Director of Finance, presented the refreshed and revised Anti-Fraud Policy which set out the College's comprehensive strategy for preventing, detecting, and addressing fraud and related economic crimes, ensuring alignment with current legislative requirements. The Committee agreed that the policy established clear responsibilities, set out rigorous prevention protocols and strengthened the College's compliance and resilience against emerging fraud risks. Members also supported the proposed mandatory training for budget holders on key risk areas. R Lewis (RL) RSM representative, offered to deliver a session on the Economic Crime and Corporate Transparency Act 2023 for Committee members and budget holders. RL also advised that he would share a link to a recent webinar on this topic for members. **ACTIONS:-** 1. **A training session on the requirements of the Economic Crime and Corporate Transparency Act 2023 (ECCTA) to be arranged; and** **2. A link to the RSM podcast on ECCTA 2023 to be circulated to Committee members.**	 **AO/RL** **RL/CT**

	Item	Action
3.6	**RESOLVED: The Committee recommends the Anti-Fraud Policy and Response Plan to the Corporation for approval.**	
4 4.1 4.2 4.3 4.4 4.5 4.6	**2024/25 MEMBERS' REPORT AND FINANCIAL STATEMENT** The Chair introduced the item by outlining the Committee's responsibility to review the Annual Financial Statements, noting that Governors had a fiduciary duty to the College's beneficiaries and were required to exercise reasonable care, skill and diligence in the preparation of the Financial Statements and Members' report. P Doherty (PD), Deputy Principal of Finance & Resources, presented the draft Members' Report and Financial Statements and provided a comprehensive overview of the financial statements which encompassed income, reserves, cash flows and the balance sheet as at 31 July 2025. The Committee deliberated on matters including staffing and pension costs, the College's debt obligations, the development of the new Estates Strategy and the necessity of ongoing investment in the estate. It was noted that a financial health rating of 'outstanding' was projected, pending formal assessment by the Department for Education (DfE). The Committee agreed that the set of accounts were robust and welcomed the positive financial results as providing a solid foundation for the College's Strategic Plan 2025-2030 and the strategic goal of strong, sustainable financial performance. R Lewis directed members' attention to the Statement of Corporate Governance and Internal Control, which all agreed accurately reflected the College's governance framework.	
5 5.1	**FINANCIAL STATEMENTS AUDIT AND REGULARITY ASSURANCE 2024/25** R Lewis (RL), RSM representative, presented the RSM report on the Financial Statements and Regularity Audit Findings. During discussion of the report, the following key points were noted:- 1. The audit had been conducted as planned and the College team had responded positively throughout the process. 2. The audit work was substantially complete, subject to a few outstanding matters detailed in the report. It was anticipated that RSM would issue an unmodified opinion on the financial statements and regularity assurance. No issues had been identified requiring attention from the DfE. 3. Members examined risks related to apprenticeship and tailored learning income and were assured that the control observations and data quality points, which had been accepted by management, did not impact on funding. It was noted that the Internal Audit and Compliance Team provided an additional layer of funding assurance, ensuring the College was well placed to manage risk The complexity of funding requirements and the challenge of adapting to in-year rule changes were recognised as a sector-wide issue, with ongoing lobbying efforts advocating for simpler processes. 4. It was agreed that a question in relation to an expenditure accrual would be	

	Item	Action
	picked up outside of the meeting. 5. The College had assessed that it had adequate resources to maintain operations for the foreseeable future and thus applied the going concern basis in preparing the financial statements. RSM had reviewed and critically evaluated this determination and expected to be able to satisfactorily conclude the audit with no material issues arising in relation to the going concern of the business and therefore to concur with the Corporation's finding.	
5.3	Members were assured that a thorough and robust audit had been undertaken and in response to RL's closing question, advised that they were not aware of and fraud or risk of fraud activities at the College.	
5.4	**Action: PD to respond to the question raised on an expenditure accrual.**	**PD**
5.5	**RESOLVED: The Committee are assured by the Financial Statements and Regulatory Audit Findings and recommend the 2024/25 Members' Report and Financial Statements to the Corporation for approval.**	
1630	*C Robinson, A Oldham and A Clegg left the meeting.*	
6	**ANNUAL REPORT OF THE AUDIT COMMITTEE**	
6.1	The Chair presented the report, which summarised the Committee's activities over the course of the 2024/25 financial year, covering meeting dates, membership, attendance, the Committee's view of its own effectiveness and details of its development work.	
6.2	The internal audit coverage was listed, together with the Committee's view of the adequacy and effectiveness of the Corporation's assurance arrangements, framework of governance, risk management and control processes for the effective and efficient use of resources, solvency and the safeguarding of assets and the Head of Internal Audit opinion.	
6.3	**RESOLVED: To approve the 2024/25 annual report of the Audit Committee for presentation to the Corporation.**	
7	**WHISTLEBLOWING POLICY**	
7.1	C Tague (CT) Director of Governance presented an update on the revised Whistleblowing Policy, which had been considered by the Committee and subsequently approved in principle on 23 October 2025, pending union feedback.	
7.2	After reviewing the feedback, the Committee agreed to recommend to the Corporation that the first point of contact remain as the Director of Governance and that the Policy include a summary of the relevant prescribed people and bodies. However, the Committee maintained that shifting from the current three-stage timeline to a more flexible and less prescriptive approach should improve how disclosures were handled, so did not support reinstating the stage-based investigation process.	
7.3	It was suggested that further advice be sought on explicit references to the	

	Item	Action
	Public Interest Disclosure Act 1998 and ACAS principles within the Policy.	
7.4	**ACTION: Advice to be sought on references to the Public Interest Disclosure Act 1998 and ACAS principles within the Policy.**	**CT**
7.5	**RESOLVED: The Committee recommends the following amendments to the Whistleblowing Policy to the Corporation for approval:** **1. The first point of contact to be the Director of Governance; and** **2. An overview of the prescribed people and bodies be included within the Policy.**	
8	**FUNDING ASSURANCE REPORT**	
8.1	D Rayneau, Vice Principal, Business Systems & IT, presented a report which outlined the College's strategy for ensuring funding compliance through the College's Funding Assurance work.	
8.2	The Committee was informed that a WYCA 2024/25 funding audit was scheduled with an initial meeting planned in early December. It was anticipated that this would cover a broader scope than a standard MIS audit	
8.3	Members questioned RSM's 2024/25 funding assurance findings, noting some newly identified issues. Planned actions to strengthen the College's compliance processes were discussed.	
8.4	Good practice was in place across the curriculum areas and a training programme had been launched to share these practices and ensure consistent, high quality assessment record keeping. Work was ongoing to ensure that students completed training records in sufficient detail and Heads of Department would support the central Apprenticeship Team locally in carrying out dip sampling of records to ensure an appropriate level of detail.	
8.5	The Committee noted the Internal Audit and Compliance team's schedule for internal compliance checks for 2025/26	
8.6	**RESOLVED: The Committee notes the information presented.**	
9	**STRATEGIC RISK REPORT**	
9.1	P Doherty presented a report on the College's strategic risk management.	
9.2	Given the short time since the previous report, members noted that the well-defined risks made significant shifts in risk scores unlikely. This stability would allow attention to focus on evaluating the robustness and effectiveness of risk controls.	
9.3	**RESOLVED: The Committee is assured of the College's ongoing strategic risk management.**	

	Item	Action
10	**PLANNED AUDIT ACTIONS REVIEW**	
10.1	P Doherty presented a paper which provided an update on the College's progress in implementing audit recommendations.	
10.2	Prior to initiating the internal audit work scheduled for 2025/26, it was observed that there was currently one recommendation outstanding in relation to the contractor tracker, which was in progress with a target completion date of 31 December 2025.	
10.4	**RESOLVED: The Committee notes the progress made in reducing the number of outstanding audit recommendations.**	
11	**PUBLICATION OF AGENDA PAPERS** It was agreed that all documents marked confidential on the meeting agenda should remain confidential.	
1725	*P Singh, P Doherty, D Rayneau and A Thomson and R Lewis left the meeting.*	
12	**WHISTLEBLOWING UPDATE** The meeting moved into closed session for Committee Members to discuss a confidential whistleblowing matters. *The details of the discussion are considered confidential and therefore the discussion is recorded in a confidential and restricted annex marked Annex 1, 26/11/2025.*	
	MEETING CLOSED There being no further business, the Chair thanked the Committee and declared the meeting closed at 1740.	

Agreed Actions				
	Who	**Action**	**Min**	**By**
1	AO/RL	A training session on the requirements of the Economic Crime and Corporate Transparency Act 2023 (ECCTA) to be arranged.	3.5	ASAP
2	RL/CT	A link to the RSM podcast on ECCTA 2023 to be circulated to Committee members.	3.5	ASAP
3	PD	PD to respond to the question raised on an expenditure accrual.	5.4	ASAP
4	CT	Advice to be sought on references to the Public Interest Disclosure Act 1998 and ACAS principles within the Policy.	7.4	11/12/2025

Items of report for Corporation		Min
1	Having reviewed proposed changes, the Committee recommends the Anti-Fraud Policy and Response Plan to the Corporation for approval.	3.6
2	The Corporation may be satisfied that, in all material respects, the expenditure disbursed and income received between 1 August 2024 and 31 July 2025 were applied to purposes intended by Parliament and the financial transactions conformed to the authorities which governed them. The Corporation is advised as follows: • The Audit Committee considered the external auditor's audit findings and the report was received. RSM had identified no significant control deficiencies and advised that the Financial Statements were in agreement with the accounting records and had been properly prepared. • The Members' Report and Financial Statements 2024/25 and Letters of Recommendation are recommended for Corporation approval at the 11 December 2025 meeting.	Items 4 & 5
3	The Committee presents its annual report for the Corporation.	6.3
4	At its' meeting on 23 October 2025, the Corporation approved a revised Whistleblowing Policy in principle, subject to union feedback. The Committee reviewed the feedback provided and recommend that the point of contact should be the Director of Governance and that the Policy include a summary of relevant prescribed people and bodies. The Committee maintains that shifting from the current three-stage timeline to a more flexible and less prescriptive approach should improve the handling of disclosures, so does not recommend reinstating the stage-based investigation process. After seeking advice, it is not recommended to amend the Policy to include explicit references to the Public Interest Disclosure Act 1998 and ACAS principles.	Item 7
4	The Committee reviewed an update on the College's strategy for ensuring funding compliance through the College's Funding Assurance work and noted continued progress and actions in place to further strengthen the College's compliance processes. However, this does remain an area of risk. The Corporation are asked to note that a WYCA 2024/25 funding audit has been scheduled and an initial meeting is planned for early December.	Item 8
5	The Committee are satisfied as to progress on the implementation of previous internal audit recommendations.	Item 10