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Minutes of the Audit Committee Meeting

Held at 1.30pm on Friday 28 February 2025

Via MS Teams

Present: B Sizeland (BS), E Nowinski (EN)

Apologies: V Gunn (VG)

In Attendance: A Blakey (AB), A Close (AEC), S McNaught (SM)

No	Item	Action
25.1.01	**Welcome and apologies for absence** Apologies were noted as above. The Committee welcomed BS as the interim Chair. Noted that the meeting was not quorate.	
25.1.02	**Declarations of interest & to identify any items deemed confidential** There were no declarations of interest, and no items deemed confidential.	
25.1.03	**Minutes of joint Audit and Finance and General Purposes Committee Meeting held on 22 November 2024** BS and EN approved the minutes, however, as the meeting was not quorate, they will need to be approved at the next Committee/Board meeting.	AB to add to agenda
25.1.04	**Outstanding Actions** Internal Audit Plan – SM will present a draft today. Management Accounts – referred to Board on 13 December 2024. Capital & Maintenance Plan – AEC gave a verbal update. It was noted that further investigation around costs for the Dunoon portakabin project are required. There was discussion around the potential to progress with works at CERC through Rural Growth Fund.	
25.1.05	**Risk Register for Audit**	

	It was agreed that risks 01/B and 03/B should be reviewed in 6 months' time when some of the uncertainties have resolved. It was requested that on the Risk Register Summary, the risk trend reflects the movement from previous quarter. The Committee Noted the need for an external evaluation.	AEC to update
25.1.06	**i) Internal Audit Needs Assessment and Strategic Plan** The Committee discussed the draft Audit Needs Assessment and Strategic Plan which has been prepared following discussion with the college's SMT, members of the Audit Committee, review of the college's Risk Register and previous internal and external audit reports. The Committee agreed that risk 03/B should be rated as high for risk impact, to align with the college's Risk Register. SM to update and sense check ratings. The plan was recommended to the Board for approval. **ii) Draft Internal Audit plan for 2024/25** SM discussed the draft Internal Audit Plan and the proposed scope and approach for 24/25, which includes: • Health and Safety / Wellbeing • Fraud Prevention, Detection and Response • Data Protection There was discussion around the Health and Safety approach. It was agreed that the college's Health and Safety Committee are to be involved and that previous minutes are reviewed to identify key challenges. The Committee requested that a note of assurance is given to the Board providing reasoning as to why other key areas do not feature in the proposed scope and approach. It was noted that the plan and the priorities would be reviewed every year.	SM AB SM
25.1.07	**Health and Safety Report – Quarter to 31 Jan 2025** The report was noted. All injuries were minor in nature, with the majority taking place at CERC. One near miss was a result of an external annual service of the machinery. The issue was reported back to the supplier and discussions will take place with the engineer. EN left the meeting at 2.30pm.	

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25.1.08	**AOCB** **i) OSCR Annual Return 2024** The paper was noted. **ii) External audit tender – verbal update** The tender process closes on 3 March 2025. Review and scoring will take place between 3-7 March.	
25.1.09	**Date of the Next Meeting** The next meeting will be held on Friday 30 May 2025.	
	Signed by **.. Date ....** **Chair of Audit Committee**	

Outstanding Actions – Audit

Item	Action	Responsibility	Deadline	Outcome
Minutes of joint Audit and F & GP Committee Meeting held on 22 November 2024	Approval of minutes at next Committe / Board meeting	AB	14 March 2025	Complete
Risk Register for Audit	Update the risk trend to reflect the movement from previous quarter	AEC	14 March 2025	Complete
Internal Audit Needs Assessment and Strategic Plan	Update risk 03/B to have a high risk impact. Review scoring of other risks	SM	May 2025	Complete
Internal Audit Needs Assessment and Strategic Plan	Recommend to the Board for approval. Add to Board agenda	AB	14 March 2025	Complete

Draft Internal Audit plan for 2024/25	Note of assurance for the Board on scope of Audit plan	SM	June 2025	Complete