



**Meeting of the Audit Committee
Tuesday 3 March 2026 – 4pm to 6pm - Main Minutes
Virtual Meeting**

Governors:	Type	Initials	Attendance	Apologies
Maria Craig	Chair - Independent Governor	MC	X	
Eamonn Toland	Independent Governor	ET	X	
Aneela Ali	Independent Governor	AA		x
Jennifer Boyle	Co-opted Governor	JB	X	
Clerk:				
Nicola Taylor	Director of Governance and Compliance	NT	X	
Attendees:				
Steve Harper	HaysMac (external auditors to the College)	SH	X [^]	
James Godsmark	Validera (internal audit service to the College)	JG	X [^]	
David Alexander	CEO and Principal (Gateshead College)	DA	X	
David Keetley	Financial Controller (Gateshead College)	DK	X [^]	
Chris Toon	Deputy Principal: Curriculum and Quality	CT	X [^]	
Vicky Cross	Director of Curriculum and Skills	VC	X [^]	

[^]Attended for part of the meeting.

A/947 1. Chair's welcome, apologies, conflicts of interest

The Chair welcomed attendees.

Apologies for absence were noted from AA. It was **confirmed** that the meeting was quorate.

All attendees were invited to declare any relevant interests, other than those previously noted. There were no declarations made.

A/948 2. Minutes of the Previous Audit Committee Meeting dated 11 November 2025

The Committee **reviewed** the minutes from the previous Audit Committee meeting **and agreed** they were a true and accurate account of the meeting:

The minutes were approved.

A/949 3. Matters Arising / Action Log

A) Action Log

NT presented the Action Log noting there were 3 actions ongoing with all other actions having been completed or closed. Two ongoing actions related to conflicts of interest and this was due to be discussed as part of the meeting agenda.

The report was noted.

B) Notifications and Disclosures

Item covered under AOB.

A/950 4. Review of Strategic Risk Register

NT presented the report and highlighted the following:

- The risk register had been updated following committee review, the Audit Committee discussion at the November 2025 meeting, and the subsequent governor risk workshop in January 2026.
- Actions agreed at the governor risk workshop had been actioned, with the revised register being presented to this cycle of committees.
 - NT noted at the Curriculum and Quality Standards Committee, there had been a discussion around the removal of the risk relating to learner recruitment and it was felt that this continued to be a strategic risk. CT provided some additional context as to the CQS Chair's views.
 - The Committee **discussed** this and suggested that risk ER6 *Failure to secure new or maintain/grow existing income streams and a potential over reliance on particular income streams* could be expanded to explicitly include learner recruitment.

Action: CT to revise ER6 to explicitly include risk of learner recruitment (April 2026).

- As well as the risk framework being under the Audit Committee's remit, one specific risk (ER8 *digital/information security leading to a significant data breach or cyber-attack*) had also been allocated to the Audit Committee's oversight.
 - The Committee **agreed** it was unusual for an Audit Committee to hold oversight over a specific risk and **discussed** which other committee this could sit with. It was **recognised** that Data Protection assurance reporting was provided to this Committee and this was the basis of allocation but **agreed** this risk would fit better with the Finance and General Purposes Committee due to the links with cyber, the Digital Steering Group and the Digital Link Governor.

Action: NT to reallocate ER8 to the Finance and General Purposes Committee (April 2026).

Action: NT to reconsider which committee should receive Data Protection Assurance reporting for 2026/2027 (September 2026).

- Where a risk was to be treated, a treatment action plan had been created. This was currently in place for ER8 *digital/information security leading to a significant data breach or cyber-attack*.
 - The Committee **queried** the treatment action relating to recruitment of data protection resource which was to be completed by February 2026. NT confirmed that discussions had taken place regarding employment vs consultancy for specific data protection expertise, with the suggestion of proceeding with external consultancy. Recruitment was underway for a Governance and Compliance officer who would support this consultancy work however recruitment to date had been unsuccessful. Consultancy had been explored but not progressed due to the resource constraints at present, however it was hoped that the second round of recruitment would be successful and this would then be progressed. The Committee **sought reassurance** that this wouldn't negatively impact the timeline for the risk to be back in appetite. NT confirmed that this specific action was not felt to have an impact on the overall deadline for this.
 - The Committee **queried** the outcome of the PEN testing. CT provided reassurance there were no concerns to raise.

The Committee **noted** the level of work undertaken to improve the risk register in terms of presentation, clarity and digestibility. The Committee **agreed** there should be one register for presentation at Committee and Board meetings at an Executive strategic level, with operational risk registers being embedded across the organisation rather than the more detailed risks needing to be provided to governors. The Committee **agreed** to remove the separate strategic risks specifically relating to the College's Strategic Plan pillars and retain the executive level risks which were the strategic risks for the organisation.

Action: NT to remove reference to the strategic risks being specific to the pillars of the College strategic plan and retain the Executive level risks which were the strategic risks for the organisation (April 2026).

The Committee **debated** the potential removal of ER9 *Ineffective Board oversight, challenge, and strategic direction* due to the current low score and processes in place to mitigate. It was suggested due to the ongoing work in relation to revised and improved Board reporting, this risk should remain for the time being. NT provided a verbal update on the revised Board reporting guidance issued to the Executive Team, and the ask of the Chair of the Board to ensure reporting is more strategic and succinct in nature, recognising there would be a transitional period to reach improved reporting. NT suggested that the risk level of ER9 may increase in the short term until the revised reporting was embedded with governors comfortable with the strategic nature of reporting.

Action: NT to consider risk scoring of ER9 due to upcoming change in reporting at Board / Committee level (April 2026).

The Committee **agreed** to be guided by the Executive Team on the strategic risks for the College and **sought reassurance** that all key risks had been included.

The Committee **sought reassurance** that there was buy in across the Executive Team to ensure the risk register continued to be reviewed and updated.

The Committee **noted** the useful context of the whole register and agreed that this would help shape the strategic risks.

In relation to the Horizon Scan, the Committee **suggested** the removal of the star rating as this was already provided in numerical data. The Committee **sought reassurance** that the horizon scan was being used by the Executive Team to inform the risk register and associated scoring. NT confirmed the register was reviewed by the Executive Team on a termly basis. The Committee **agreed** they did not need to see the horizon scan at each meeting, on the understanding this was being used by the Executive Team.

The Chair highlighted that the governor risk workshop had suggested to remove risk tolerance, with the view that any risks outside of appetite were those to be focussed on. This was **agreed** by the Committee.

Action: NT to remove risk tolerance and retain risk appetite scoring (April 2026).

The Chair **sought the views of the auditors**, with SK noting the usefulness of the discussion regarding the Audit Committee's role and ensuring the right level of information was to be made available to the Board. This was echoed by JG. JG noted that Risk Management was an upcoming audit review and the timing of this was to be considered to ensure value added.

The Committee **queried**, in the absence of the Deputy Principal Finance and Resources, who would be leading the risk register at an Executive level. DA confirmed that he and NT were picking this up in the interim period. The Committee **sought reassurance** that NT had the capacity to take this in the interim period. DA provided an update on recruitment for the interim Finance Director role.

It was agreed:

- **Revisions to the overall risk register would be made as per the discussion (April 2026).**
- **NT to recirculate the Risk Register, highlighting the changes made, ahead of progressing for Board approval (April 2026).**

The Audit Committee **recommended** the revised risk framework for Board approval.

The report was recommended.

A/951 5. Rolling Audit Recommendations Tracker

NT presented the report, noting this had been updated with the most recent round of internal audits.

The Committee **discussed** and **queried** the following:

- The timeliness of actions following the information governance audit, following earlier discussions regarding a delay to recruitment and resource. NT agreed to retain the current action deadline noting that further challenges to recruitment and resource could impact this however the actions remained as a priority.
- Any impact due to their being a vacancy of the Deputy Principal Finance and Resources role. DA confirmed that actions were being picked up by the Finance Team, led by DK.

The report was noted.

6. Internal Audit / Internal Audit Plan Schedule Update

A/952 6.1 Internal Audit: Cyber

JG presented the report, noting this had been graded as adequate assurance. JG suggested this was a strong result compared to the sector.

The Committee **discussed** and **queried** the following:

- Mitigations in place ahead of the ability to remote wipe devices – CT confirmed he would pick this up with the Head of IT to gain a greater understanding and increase awareness of general housekeeping regarding remote devices being password protected, being aware of surroundings etc.

Action: CT / JMc to consider meantime mitigations such as increasing awareness of general housekeeping regarding remote devices being password protected, being aware of surroundings etc (June 2026).

- The grading of findings, with JG suggesting that actions were more to do with formalising processes rather than gaps in the process.
- Risk around exposure with 3rd party vendors – NT noted that in both the Cyber and Information Governance audits, a challenge was NT and JMc was not being notified of 3rd party software / platforms in advance of being contracted so work was underway with procurement to gain earlier notification going forward.

The Committee **suggested** that the findings highlighted were common in their line of work.

The report was noted.

A/953 6.2 Internal Audit – Counter Fraud

JG presented the report, noting this had been graded as substantial assurance.

The Committee **took positive assurance** from the report and **recognised** the work of the staff involved.

The report was noted.

A/954 6.3 Internal Audit – Financial Controls

JG provided a verbal update, noting the Financial Controls audit had been drafted and following further review with College staff, final amendments were being made. The report was currently with Validera's quality assurance team.

Out of the ten recommendations initially raised as part of the original wbg audit, 6 actions were complete and 4 were ongoing. JG provided reassurance that the 4 ongoing actions related to the documentation of processes, rather than processes to be implemented.

The report was noted.

A/955 6.4 Internal Audit Progress Update

JG provided a verbal update, noting that 3 audits had been completed and reported through the Audit Committee and the Financial Controls audit was to follow. Two further audits were planned as per the audit plan, Safeguarding and Risk Management.

The report was noted.

A/956 7. Policy Updates

NT presented the policy update report and highlighted the following:

Data Protection Policy

The Data Protection Policy had been updated as part of its usual review cycle with tracked changes highlighting minor amendments. Key changes included clearer wording that most core activity sits under public task, added references to Privacy and Electronic Communications Regulations (PECR), and a new Quick Reference Guide for staff.

The Committee **recognised** the reference guide for staff as a positive addition to the policy.

The Chair **sought the views of the auditors**, with both SK and JG confirming they were comfortable with the proposed amends.

The Committee **recommended** the Data Protection Policy for Board approval.

Action: NT to progress Data Protection policy for Board approval (April 2026).

Whistleblowing and Disclosure Policy

The Whistleblowing and Disclosure Policy had been updated as part of its usual review cycle with tracked changes highlighting minor amendments. Key changes included strengthening references to secure handling of data, added clarity on when issues may need referral to external organisations, and updated auditor information.

NT noted that sexual harassment had been added to the list of protected disclosures as part of the Employment Rights Act 2025 and therefore a further addition to the policy may be required to reference this change.

Action: NT to consider if any additional references to sexual harassment are required to the Policy ahead of seeking Board approval (April 2026).

The Committee **discussed** and **queried** the following:

- Instances where confidentiality could not be promised in the event of assurance of process and **suggested** an amend be added to the policy to recognise this event.

Action: NT to amend the policy (section 6) to note the need for sharing information as part of assurance of process (April 2026).

- The possibility of outsourcing whistleblowing and disclosures to an external organisation to assist with resource and capacity, however DA

and NT suggested that due to the current volume, this wasn't required. NT noted that concerns would be considered on a case by case basis with external assurance / investigation covered as part of the policy.

The Chair **sought the views of the auditors**, with both SK and JG confirming they were comfortable with the proposed amends.

The Committee **recommended** the Whistleblowing and Disclosure Policy for Board approval.

Action: NT to progress Whistleblowing and Disclosure policy for Board approval (April 2026).

Conflicts of Interest Policy

Following a discussion at the November 2025 Audit Committee, the Conflicts of Interest policy had been reviewed to suggest a revised approach of collecting interests which could be confirmed, likely or perceived conflicts.

In line with best practice/sector guidance, all Board members and staff with finance/budget responsibility would be asked to declare all interests (financial or otherwise) including those of close family/connected persons, to capture actual, potential, or perceived conflicts.

A refreshed Register of Interests form had been created to support the revised approach.

The Committee **discussed** the revised approach, **agreeing** this was more transparent. The Committee **suggested** appropriate communications be drawn up to support the publication of the policy to ensure the revised approach was understood by governors and staff.

DA highlighted that secondary employment required approval and **suggested** for this to be added within the policy.

Action: NT to include requirement for approval ahead of undertaking any secondary employment (April 2026).

The Committee **recommended** the Conflicts of Interest Policy for Board approval.

Action: NT to progress Conflicts of Interest policy for Board approval (April 2026).

The Audit Committee recommended the updated Data Protection Policy, Whistleblowing Policy and Conflicts of Interest Policy for Board approval.

A/957 8. Any Other Business

The Chair provided thanks to all attendees and confirmed an in-private session of the Audit Committee would take place, with NT and DA to remain in attendance.

CT, DK, VC, SH and JG left the meeting.

Covered under a confidential item.

A/958 9. Date of the next meeting

The date of the next meeting was confirmed as Tuesday 12 June 2026 at 4.00pm.