



Croydon  
College



COULSDON  
SIXTH FORM COLLEGE



Croydon  
University  
Centre

**MEETING OF THE CROYDON COLLEGE AUDIT COMMITTEE**  
**Tuesday 19 March 2024 at 6.00pm**  
**Virtual Meeting**

**PART ONE MINUTES**

**Present:** Andrew Gilchrist (Chair)  
Jonathan Brookes (JB)  
Nasim Jivani Hemani (attending for this meeting to ensure quoracy)

**In attendance:** Thomas Parker, RSM (TP)  
Ann-Christine Harland, Vice-Principal Finance and Resources

**Clerk:** Clare Mitchell, Director of Governance

<b>1.</b>	<p><b>Apologies for Absence</b></p> <p>Apologies for absence were received from Frederick Law (FL) and Shachi Blakemore (Buzzacott). The Chair thanked Nasim Jivani Hemani for joining the Audit Committee for this meeting to ensure quoracy.</p>
<b>2.</b>	<p><b>Declarations of Interest</b></p> <p>The Chair declared that he was currently a Governor at Brooklands College.</p>
<b>3.</b>	<p><b>Minutes of the Part One Meeting held on 16 November 2023</b></p> <p>The Part One minutes of the previous meeting were <b>approved</b> as a correct record subject to one minor amendment.</p> <p><b>ACTION: DoG to amend the minutes of the meeting on 16 November 2023</b></p>
<b>4.</b>	<p><b>Matters Arising not on the Agenda</b></p> <p>The Committee <b>noted</b> the updated action list. All actions had been completed apart from uploading the termly risk register to the Governor Portal. This would take place following the March 2024 Board meeting.</p> <p>The Committee asked whether the College had received confirmation that it had met the subcontracting standard. The VPF&amp;R reported that confirmation had not yet been received. TP reported that the ESFA had taken the decisions but the letters had not yet been signed and sent out.</p>

5.

**Internal Audit**

**i) Internal Audit Progress Report**

The Committee **noted** the progress report.

**ii) Safeguarding**

The Committee **noted** that the audit opinion for this report had been split, with the design of the controls in place receiving a reasonable assurance opinion and compliance with these controls receiving a partial assurance opinion. The policy requirement for review every three years of the DBS status of staff was being taken forward by HR. Staff who had been employed at the College for five years or more were being prioritised.

Four medium and seven low level recommendations had been raised. Some would be implemented by the Safeguarding team and others by the HR team. All actions had already been completed or had been given target completion dates of 31 July 2024, to which the Committee agreed.

One of the reasons for the partial assurance opinion for compliance with controls was the high turnover of staff in this area. The new Head of Safeguarding and Wellbeing had only taken up post in October 2023 and this audit had taken place in November 2023.

The internal audit report had already been reviewed by the Croydon College Learning and Quality Committee (LQC), which was responsible for safeguarding. The LQC had asked that the Board receive assurance that Governors were complying with their specific safeguarding responsibilities.

TP emphasised that the internal audit had focused on controls and processes and did not make a judgement on the quality of safeguarding provided by the College.

**iii) Health and Safety**

The Committee **noted** that the health and safety audit had received a reasonable assurance opinion. Two medium and three low level recommendations had been raised.

The College had already procured and booked the Fire Risk Assessment for Coulsdon before the audit visit. The report from the risk assessment had now been received with no high level action points. Other recommendations, including improving training records, were in the process of being addressed. The outcome of the internal audit and the recommendations had been reported to the Health and Safety Committee in February 2024 and would be followed up against planned end dates.

**iv) Croydon College FE Benchmarking Report 2022/23**

The Committee **noted** Croydon College's position against that of other Colleges. The average number of medium priority actions had been at a level above the sector average in 2021/22 and 2022/23. Croydon College had received no substantial assurance internal audit opinions in 2022/23. However, no high priority actions had been raised across the three years from 2020/21 to 2022/23. The only partial assurance internal audit opinion over these three years had been for cyber security in 2021/22, an area where it was unlikely that a higher rating could be achieved.

	<p>TP noted that the level of low and medium recommendations was similar to those of other General Further Education Colleges.</p> <p>The Committee <b>noted</b> that work on the GDPR internal audit, which had begun in November 2023, had subsequently had to be delayed until the completion of the ESFA funding audit and the Ofsted monitoring visit in early March. A draft report had been produced and it was likely that some of the recommendations would be linked to training.</p> <p>The VPF&amp;R reported that completion and recording of online training had been raised as an issue in all three internal audit reports. RSM would undertake a follow up report, which would include the recommendations from these internal audit reports later in 2023/24.</p> <p>The only remaining 2023/24 internal audit which had not yet started was the learner records audit. The VPF&amp;R proposed a slight reduction in the scope of this audit to exclude Adult Learner Loans. Adult learner loans, which were now relatively low in value and number (as more adults have been funded by the GLA eligibility rules), and controls over this small grant were covered by the current 2022/23 ESFA audit. The VPF&amp;R also proposed that sample sizes should be reduced for this internal audit.</p> <p>The Committee <b>agreed</b> that the scope of the 2023/24 learner numbers audit should be amended to exclude adult learner loans and sample sizes should be reduced.</p>
6.	<p><b>ESFA Funding Audit</b></p> <p>The Committee <b>noted</b> that this audit had been undertaken by Mazars. There was only one query outstanding and the College's error rate was less than 5% so a satisfactory audit opinion was expected. The audit report would come to the next meeting of the Audit Committee.</p> <p><b>Action: VPF&amp;R/DoG – Mazars ESFA Funding Audit Report to come to June meeting</b></p>
7.	<p><b>External Audit Self-Assessment for Fraud and IT controls 2022/23</b></p> <p>See confidential Part 2 minutes.</p>
8.	<p><b>Standing Items</b></p> <p>i) <b>Report on fraud/corruption and GDPR issues</b></p> <p>The VPF&amp;R confirmed that there were no incidents to report.</p> <p>ii) <b>Report on any additional work required by Auditors</b></p> <p>The VPF&amp;R confirmed that there was no additional work to report.</p>
9.	<p><b>Risk Management</b></p> <p>i) <b>2023/24 Risk Report as at March 2024</b></p> <p>The Committee noted that four of the 12 risks fell under the remit of F&amp;R with the other eight risks falling under the remit of the LQCs.</p>

The F&R Committee had asked the VPF&R and HoHR to review the risk scoring for strategic risks 9 and 10 at the next review of the risk register. Strategic risk 9 would be redrafted so that it was not limited to recruitment and retention of staff in specialist areas. It would be amended to include staff more generally.

The VPF&R would review where compliance with safeguarding processes fitted within the risk register. Health and safety sat within strategic risk 4.

**Action: VPF&R to review where compliance with safeguarding processes fitted within the risk register so it could be reviewed by LQC**

The Committee **noted** that the net risk ratings had reduced for strategic risks 4, 7 and 12. The net risk rating for strategic risk 4 - unable to safeguard and keep our students and staff safe from local threats – had reduced as a result of the security review, which had included engagement with stakeholders including the police with benchmarking against a number of other Colleges. FL had been part of this review, which would report to the next Board meeting.

The Chair asked whether consideration had been given to students filming security incidents and uploading images to social media. The VPF&R would investigate this but noted that this would be more difficult to control if the incident occurred outside the College.

The net risk rating for strategic risk 7 - inability to develop and create work related activity that leads to sustainable outcomes for SEND provision learners – had been reduced on the basis of the move to a new curriculum and increased real life work environments for discrete SEND provision learners.

The net risk rating for strategic risk 12 - implement a detailed estates strategy which will enable us to have the flexibility to meet the needs of a modern curriculum and net zero by 2030 - had been reduced as a result of the award of the Salix grant.

The VPF&R drew the Committee's attention to the increase in the deficit for 2023/24. Some of this increase was due to a high number of agency staff. Interim staff had been required to provide additional resource, e.g. in the quality team, and because of difficulties recruiting to some permanent posts. Actions were in place to reduce agency spend from the start of the Summer term. Actions were also taking place to improve recruitment to permanent posts. A jobs fair was taking place at Croydon College and there were plans to introduce a teaching training programme so that the College could train its own teachers. Additional English and maths teachers would be needed to meet the requirement for an hour's additional teaching for L2 resit students from 2025/26. If this requirement was not met there would be a reduction in funding. The VPF&R confirmed that teacher/student ratios were being maximised for 16-18 year olds.

JB commented that the downside risks of climate change e.g. the potential for increased flooding, should be included in risk 12 relating to the College's target of meeting net zero by 2030.

**Action: VPF&R to include the downside risks of climate change e.g. the potential for increased flooding, within risk 12**

10.	<p><b>Annual Value for Money (VfM) Report 2022/23</b></p> <p>The VPF&amp;R presented this report which set out the measures reviewed when assessing value for money. The report included details of the outturn for 2022/23 for each measure and targets for 2023/24. The VPF&amp;R outlined performance against each of these measures.</p> <p>A benchmarking exercise on corporate services was planned. This would take place once the grant allocation for 2024/25 was known. The College's financial health was assessed as good under the current measures but based on the current forecast for 2023/24 financial health would decline to requires improvement under the new measures that were expected to be introduced.</p> <p>JB asked whether, in the future, the College's social impact could be measured as part of the VfM report. JB would send the VPF&amp;R a set of metrics which could be used to measure impact on society and the tax payer.</p> <p><b>Action: JB to send the VPF&amp;R a set of metrics which could be used to measure impact on society and the tax payer</b></p>
11.	<p><b>Private Discussion – Auditors and the Audit Committee</b></p> <p>TP indicated that there was nothing that he wished to discuss in private with the Committee. Committee members indicated that they had nothing they wished to raise privately with the internal auditors.</p>
12.	<p><b>Dates of Future Meetings</b></p> <p>Thursday 20 June 2024 6.00pm-8.00pm - online</p>
13.	<p><b>Other Business</b></p> <p>There were no items of other business</p>

*Approved as an accurate record by the Audit Committee at its meeting on 20 June 2024*

*Clare Mitchell  
Director of Governance*