Audit & Risk Committee

Meeting at 17:00 Thursday 12 February 2026

Via TEAMS

ACTIONS

Item	Action	Responsibility and Date	Action Status
07/26	Safeguarding process/awareness to be discussed with BCSA as soon as possible.	Director of Student Support	**COMPLETE**
15/26	Audit Committee agendas will be reviewed to identify opportunities to spread papers more evenly throughout the year. The suggestion of a less formal pre-meeting including College Executive will be discussed further.	Board Secretary & Chair Board Secretary & Chair	**COMPLETE** **COMPLETE**

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Meeting at 17:00 Thursday 12 February 2026

Via TEAMS

MINUTES

ITEM	MINUTE
Present	Dave Roberts (Chair) Gordon Donald Mark Cockburn Robert Punton Hilary Broatch Lindsey Hastie
In Attendance	Siobhan Archibald (Wbg) Ingrid Earp (Board Secretary) Ray McCowan (Regional Board Chair) Kirsty Robb (Vice Principal - Finance & Corporate Services) Pete Smith (Principal) Lorraine Sulo (Minutes)
01/26	**Chair's Welcome** The Chair welcomed everyone to the meeting and advised that L Hastie will be joining the meeting slightly later. The Chair advised that a pre-meeting between Committee Members and auditor, S Archibald (Wbg), had been held. When asked about the working relationship between the auditors and College staff, S Archibald was very complimentary, noting the helpfulness of the team and the quality of papers provided. Members had noted that internal audits are regularly rated very positive which has prompted the question on whether the correct areas are being audited. S Archibald felt that one area which could be considered for future audit planning was the impact of AI and how this is affecting the College. The Chair advised that, in terms of governance practice, S Archibald had highlighted during a governance review discussion that some committees undertake a short round-table reflection at the end of each meeting. It was felt that this would be worthwhile for the Committee to try out, and therefore a new AOB agenda item has been introduced to support a brief end-of-meeting reflection.
02/26	**Declaration of Conflict of Interest** No items were raised.
03/26	**Register of Members' Interest** No changes were raised, and Members were reminded to notify the Board Secretary in a timely manner.

04/26	**<u>Apologies for Absence</u>** Apologies were noted from Sonia Phythian, Chris Brown (Azets) and Amy Hughes (Azets).
05/26	**<u>Minutes of Previous Meeting held on 2 December 2025 (Paper A)</u>** The minutes from the previous meeting held on 2 December 2025 were approved as an accurate record. The Chair noted that he does not usually sign minutes and queried whether he should be doing so. The Board Secretary advised that this practice ceased during Covid; therefore, once minutes are approved at a meeting, the final version is published on the website without requiring a signature.
06/26 **68/25**	**<u>Matters Arising</u>** The VP for Finance and Corporate Services confirmed that the action from the previous meeting had been completed with feedback shared with the IT Team.
SECTION A – ITEMS FOR DECISION	
07/26	**<u>Internal Audit Assignment - Safeguarding (K Robb, Paper B)</u>** The VP for Finance and Corporate Services introduced the paper, noting that it formed part of the audit plan agreed in May 2025. S Archibald reported that the audit had raised some minor inconsistencies with references to a Safeguarding Officer who is not part of the Safeguarding Team. Some meetings were not reflected within the documentation which gave a slightly historic impression of activity. However, the Colleges safeguarding processes remain strong with no recommendations made. Some discussion had also been held as part of today's pre-meeting which R Punton provided an update on. R Punton advised that he had highlighted that students are aware they can raise issues with staff or BCSA; however, if a student were to witness a safeguarding concern, they may be unsure of the correct process and how can BCSA help and build confidence. It was agreed that an appropriate action will be for the Director of Student Support Services to meet with BCSA relatively quickly to clarify these points. **ACTION: Director Student Support** The Committee approved the Internal Audit report.
08/26	**<u>Internal Audit Report – Follow Ups (K Robb, Paper C)</u>** The VP for Finance and Corporate Services introduced the paper. The audit reviewed all outstanding internal audit recommendations from previous audits with four recommendations completed with a strong overall conclusion. One recommendation remained with a target date of March 2026. The Committee approved the audit report.

SECTION B – ITEMS FOR DISCUSSION	
09/26	**<u>Audit Recommendations Monitoring (K Robb, Paper D)</u>** The VP for Finance and Corporate Services introduced the paper which provided an update on progress of the recommendations made by internal and external auditors. The following points were noted: • Four of the eight internal audit recommendations have been confirmed as complete with all others on track to complete within the agreed target date. • The one external audit recommendation has been completed but cannot be confirmed until the next audit in November. • Three data breaches have been reported since the start of the year and are under investigation. Main topics are email errors (sending to wrong person) with one due to a postal error. Breaches are low level and from different departments and have not required to be reported to the Information Commissioner. Recommendations will be included within the next Committee report. The Committee noted the contents of the paper. L Hastie joined the meeting.
10/26	**<u>Timing of Meetings 2026/27 (I Earp, Verbal)</u>** The Board Secretary advised that, prior to drafting the committee schedule for 2026/27, confirmation was required on whether the current meeting time of 5pm on Thursdays remained convenient. Members confirmed that the existing meeting time continued to be satisfactory.
11/26	**<u>Strategic Risk Register (K Robb, Paper E)</u>** The VP for Finance and Corporate Services highlighted the key updates from the last meeting. The full risk register, including the three new risks requested following the Board Development event and Cyber Security training, had been briefly discussed at the December Regional Board meeting. However, due to time constraints, feedback on the new risk scores/appetite was sought outwith the meeting and subsequently approved. The Senior Leadership Team continue to discuss the full risk register and progress on actions. Risk registers for the Finance and Resources Committee and the Curriculum, Quality and Student Experience Committee have been completed and will be reviewed in greater detail at their upcoming meetings. S Archibald commented on the alignment between actions and risk appetite, noting that some risks are currently below appetite, yet the proposed response remains to “treat”. This raised the question of whether additional actions are required. The VP for Finance and Corporate Services acknowledged and noted that some risks have ongoing actions that are considered good practice and are therefore continuously reviewed. A couple of risks sit below the agreed appetite and are tolerated; in some cases no further actions are possible but remain on the register to ensure visibility. The Committee noted the contents of the paper.

SECTION C – ITEMS FOR INFORMATION	
12/26	**<u>Update on Governance Effectiveness Review (I Earp, Verbal)</u>** The Board Secretary reported that the Governance Effectiveness Review is progressing as planned. The Reviewer has met with the Chair, Principal, Sub-committee Chairs and the Board Secretary, and supporting documentation has been uploaded to the portal for review. A full report will be presented at the June Regional Board meeting.
13/26	**<u>Information Update (K Robb, Paper F)</u>** The paper was for information and provided an update on a number of areas which are being monitored. Technical bulletins are issued on a regular basis from Audit Scotland and highlight key changes which will impact on the Annual Report and Financial Statements. The Committee noted the contents of the paper.
14/26	**<u>Papers for Publication</u>** Confidential or draft papers will not be published.
15/26	**<u>Any Other Business</u>** • **Review of Meeting** A short round-table reflection was held. The following main points were noted: a) TEAMS meetings are a convenient way to hold meetings. b) Length of meeting is satisfactory. c) The Committee's February agenda tends to be lighter so is there a way for papers to be more evenly distributed throughout the year? It was noted that there are external deadlines which must be met which can make some meeting agendas heavier than others, but a review will be held. d) Committee papers are easy to read. e) Pre-meeting without Executive Members with Auditors is welcomed. It was noted that at least one of these meetings per year is recommended from the Code of Good Governance. f) Could there be a less formal pre-meeting in six months time which included College Executive Members? This will be discussed further with the Regional Chair outwith the meeting. g) There can be a concern that Members do not ask sufficient questions; however, papers are very comprehensive and informative which reduces the need for further queries. **ACTION: BOARD SECRETARY & CHAIR** The Chair thanked everyone for their valuable feedback.

16/26	**<u>Date of Next Meeting</u>** The next meeting is scheduled for 5pm on Thursday 21 May 2026 online.

Signed…… **Signed…….**
Chair **Board Secretary**