TRAFFORD & STOCKPORT COLLEGE GROUP

Minutes of the Audit Committee Meeting
held on Monday 23 March 2026 at 1.00pm in the Boardroom at the Altrincham Campus

Present:	Heather Lang	(Chair)
	Ian Duncan	
	Shaun Parker	(Vice Chair)
	*Matthew Swann	
	Catherine Thomas	
In Attendance:	Rebecca Clare	(Corporation Secretary)
	Helen Armstrong	(Menzies formally Beever and Struthers)
	Kerry Burton	(Director of Finance)
	*Carmen Gonzalez-Eslava	(Group Principal)
	Michelle Leslie	(Chief People Officer)
	*Jess Pembroke	(Naomi Korn Associates)
	*Karen Rae	(Armstrong Watson – Audit Manager)
	Yvonne Riley	(Assistant Corporation Secretary)
	Henry Taylor-Toone	(Chief Finance and Operations Officer)

*Joined remotely via Microsoft Teams

Minute No

Following confirmation by the Audit Committee that the auditors had no matters or concerns to report, TSCG staff members joined the meeting

AUD/01/26 Apologies for Absence

RESOLVED:
- It was confirmed that there were no apologies for absence.
- It was reported that a member was currently on leave.
- It was advised that the Chief Commercial Officer and the Internal Auditor (RW) was unable to attend the meeting.

The recently appointed Director of Finance was welcomed to the meeting.

AUD/02/26 Declarations of Interest

RESOLVED: It was confirmed that there were no declarations of either direct or indirect interest in any of the meeting's business items.

AUD/03/26 Minutes of the Meeting held on 17 November 2025 *(previously circulated)*

ACTION: Corporation Secretary
The Internal Auditor noted that the phrase *strengthening the quantity of procedures* should be amended to *strengthening the quality of procedures* in the relevant section. This correction was agreed for the final version of the minutes.

AUD/04/26 Matters Arising from the Minutes Proforma *(previously circulated)*

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The Chair of the Audit Committee referred members to the previously circulated summary and progress update concerning the actions arising from the minutes and earlier meetings of the Audit Committee.

RESOLVED: It was confirmed that there were no outstanding actions.

AUD/05/26 **Fraud**

RESOLVED: The Chief Finance and Operations Officer (CFOO) confirmed that there were no instances of fraud and discussed compliance with the new Economic Crime Act in relation to documentation and strict liability.

ACTION: Governance Team
Verbal Fraud and Whistleblowing update to be included as a standing item on the Audit Committee.

AUD/06/26 **Data Protection Progress Update** *(previously circulated)*

The Information Governance Manager (IGM) provided a summary of the latest position regarding data protection and its effectiveness across the operations of the Group for the period August to December 2025.

Updates covered in the report included:
- Overall Compliance
- Staff Training
- Personal Data Requests
- Freedom of Information Requests and Environmental Information Regulations
- Data protection Impact Assessments (DPIAs)
- Personal Data Breaches

Key updates included:
- Overall, the Group continued to demonstrate a good level of compliance with data protection legislation and a strong information governance framework.
- Increased volume of statutory requests, including complex and high volume subject access requests that could place pressure on staff and deadlines when received concurrently.
- No severe or reportable personal data breaches occurred during the period; one moderate breach and several minor incidents were identified, all of which were appropriately contained and managed.
- Human error remains the most common cause of incidents, reinforcing the importance of ongoing staff awareness and good practice.
- A DPIA was completed in relation to the IRIS Connect platform, with clear mitigations identified to reduce privacy risks.
- A review of data sharing handling was completed with Human Resources and no issues were found.

A member questioned in relation to a specific request whether it was a student, staff or parent due to the extensive nature and resource taken to support the request. It was confirmed that this was a former member of staff.

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A member further questioned if charges applied to this specific request. It was confirmed that charging was no longer allowed, but requests could be pushed back if the request was unfounded. The CFOO explained that most requests related to complaints or disciplinary actions, often seeking advice or justification.

A member questioned about benchmarking volumes compared to other similar settings. The DPO confirmed that the volumes were consistent across similar colleges and explained sector trends increasing post covid.

A member asked about subject access requests related to assessment queries. The CFOO confirmed the process including the internal complaint procedure and requests to the examination boards in relation to remarks.

The IA questioned in relation to employment rights and the need for staff training on written communication. The CFOO explained that internal policies are being reviewed and amended to reflect the impact of new employment law legalisation.

AUD/07/26 **Internal Audit Reporting** *(previously circulated)*

The Committee received the Internal Audit reports as follows:

Business Critical Controls - Complaints
The Internal Auditor (IA) advised that the scope of the review measured the extent to which complaints have been handled in accordance with the Complaints and Compliments Policy and lessons have been learnt to aid continual improvement.

It was confirmed that the review focused on a sample of complaints that had been received at all campuses.

The IA provided a detailed overview of the findings from the report including an explanation of the 4 recommendations from the report (1 medium/3 low).

The IA reported the detail surrounding the recommendations:
- Summarised the complains business critical control audit, noting recommendations for case management, training and lesson reporting.

A member questioned the sample selection size and formal training for investigating officers around complaints. The CFOO confirmed a SharePoint based system was used for tracking complaints. The IA explained that although there was a smaller selection size, the complaints are thoroughly tracked from the beginning of the complaints process to the end.

Onboarding and Learner Journey
The Internal Auditor (IA) advised that the scope of the review assessed the new online process, to test adherence and consider how the Group ensured an effective, efficient onboarding and learner journey. It was confirmed that the review also considered the controls to ensure data integrity and how the Group confirmed that the process met the needs of students.

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It was confirmed that cyber security controls in relation to the new digital enrolment system, such as access rights, back up and privacy notices were not included in the review.

The IA confirmed that the review was linked to the risk register entry, SP3/1 Failure to respond effectively to the changing needs of students, and that no recommendations had been raised relating to the controls for the above risk. The IA confirmed a green rating and robust controls.

A member questioned the smaller size of the sample. The IA explained that although a smaller sample size was used, the process within the sample had been checked thoroughly from beginning to the end of the onboarding of the learner journey.

The Audit Committee noted the positive improvements within this area and agreed that it would be useful to have a follow up in the future to ensure the sustained improvement to the process of the onboarding of the learner journey.

RESOLVED: The Audit Committee recommended the approval of the Internal Audit Reports to the Board of the Corporation.
- **Business Critical Controls - Complaints**
- **Onboarding and Learner Journey**

AUD/08/26 **Internal Audit Progress Report 2025/2026** *(previously circulated)*

The Internal Auditor (IA) updated the Committee concerning the current progress in respect of delivering the agreed Internal Audit Plan for 2025/2026.

The IA confirmed reasonable assurance, based on the work undertaken to date, in respect of the design of internal controls and substantial assurance in respect of the operation of internal controls within the scope of work reviewed.

It was confirmed that there were 9 audit recommendations to date included in the report.

The IA confirmed the schedule for the remainder of the academic year and highlighted that the audits were on track and discussed the timing for the internal audit relating to careers.

ACTION: Chief Finance and Operations Officer
The CFOO explained that the role had recently been split and a new role had been created with a focus on careers. The Executive Team to review the timing of this audit and recommend the best timing for the audit to be undertaken.

A member questioned what it would take to move the assurance from reasonable to substantial. The IA explained the criteria with the majority of internal audits moving to substantial.

AUD/09/26 **Internal Audit Tracker – Management Actions Arising from Audit Reports** *(previously circulated)*

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The Chief Finance and Operations Officer (CFOO) provided an update on outstanding internal and external audit recommendations with a view to providing assurance that previously agreed audit recommendations were being implemented within appropriate timescales.

Supporting documentation included:
- Summary Tracker
- MIS Internal Audit Recommendations Tracker
- Internal Audit (excl. MIS) Recommendations Tracker
- External Audit Recommendations Tracker

Internal Audit (excluding MIS)
There was confirmation that, since the previous report, 9 actions had been closed with 4 new actions and a total of 11 open actions.

There was confirmation that there was one overdue low recommendation and that this related to the establishment of a unified insurance procedure and was waiting on the arrival of the new Finance Director to ensure proper embedding and control.

External audit
There was confirmation that 3 items were raised as part of the year-end audit and that 1 item had been closed and the remining 2 items were ongoing.

The External Auditor raised the lingering external audit findings about unsigned employee contracts and HR system updates. The CPO confirmed that the contracts were historical and as the members of staff were continuing to work at the Group and be paid, there was an assumption that they had accepted their contract.

ACTION: Chief People Officer
The External Auditor recommended including a clause in employee contracts stating that, in the event the contract remained unsigned, but the employee continues to attend work, it would be considered as accepted.

AUD/10/26 **Board Assurance and Risk Management Framework Update** (previously circulated)

The Chief Finance and Operations Officer (CFOO) presented a report which updated the Committee in respect of the Board Assurance and Risk Management Framework (BARMF).

Supporting documentation included:
- Top Ten Strategic Risks
- Summary Framework
- Heat Map – Net Risk Scores

It was confirmed that the report provided members with a summary of the risks as detailed in the Strategic Risk Register as follows:
- The CFOO presented the updated risk register, noting the number of risks remained at 42, with a decrease in those outside risk appetite to 17. The top 10 risks were highlighted for strategic management.
- Key risks with net scores over 15 included estate strategy alignment, and cybersecurity. Actions and timelines to mitigate these risks were discussed.

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- Changes to net risks scores were highlighted.

A member questioned the risk appetite around cyber security. The CFOO explained that rationale and implementation of a 24-hour management system to support the organisation in managing risks around cyber security.

A member questioned about internal safeguarding audits. The Group Principal explained that safeguarding was monitored through a dedicated Safeguarding Committee that meets monthly, alongside student support reports presented at every FE Curriculum and Quality Committee. It was confirmed that reports and minutes were shared with the Board, ensuring governance oversight and that a safeguarding Link Governor attends the Safeguarding Committee and link meetings, with summaries provided at each Board meeting. The Group Principal noted an increase in safeguarding referrals, attributing this to higher student numbers and heightened awareness from training and safeguarding events. It was highlighted that, most referrals occurred in the first term and decreased as the year progressed, which was seen as positive. The Group Principal confirmed that referrals were often related to issues outside of college, such as mental health and domestic abuse. It was confirmed that the Group categorises and analysed referral trends over time. The Group Principal confirmed that the Group undergoes regular external safeguarding audits, receiving very positive ratings. These audits benchmark the Group's processes against sector standards and occur approximately every 18 months.

RESOLVED: The Audit Committee recommended the Board Assurance Risk Management Framework reporting to the Board of the Corporation for approval. There will be a further update to the Audit Committee at the next meeting once the review by RSM has been completed for the Board Assurance and Risk Management Framework. The Corporation Secretary stated that although the Vice Chair works for RSM, there is no conflict of interest since the governor was not involved or connected to the relevant work.

AUD/11/26 **Future Changes in Lease and Revenue Recognition Standards Update**

The External Auditor provided the meeting with a verbal overview of upcoming accounting changes, including a new five step revenue recognition model and lease accounting, with implementation expected for 2027 year end accounts.

Further update to be provided on sector guidance and potential impacts on banking covenants at a future meeting.

AUD/12/26 **Any Other Business**

RESOLVED: There was confirmation that there were no matters raised under any other business.

AUD/13/26 **Date of Next Meeting**

RESOLVED: It was confirmed the next meeting would be held on Monday 22 June 2026 at 1.00pm. Farewell celebration lunch to be provided for a member who would be retiring as co-opted member of the Audit Committee at the end of his term of office.

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The meeting closed at 2.20pm.