EKC East Kent Colleges Group

Audit Committee Minutes

Meeting	Audit Committee	Date	24th June 2025
Location	Canterbury College Room J221	Time	9.30 am
Membership	Peter Cheney [Chair], Carmel Togher (CT), *Jason Howard (JH)*. John Oliphant (JO)		
In Attendance	Matthew Cooper (MC) – Chief Financial Officer Ian Rule (IR) – Interim Chief Financial Officer Paul Sayers (PS) – Assistant CEO, Information and Strategy Jack Collison (JC) – Group Director of Governance and Corporate Services Claire Banks (CB) – Governance Officer Christian de Lange – Azets (Item 5) Catherine Biscoe - Buzzacott (Item 6) Barry Boden (BB) – Group Director of Digital – (Item 7)		

	ITEM	COMMENTS	ACTION
1	Welcome and apologies	The Chair welcomed everyone to the meeting and introduced John Oliphant, Ian Rule and Matthew Cooper as new members to Audit Committee. Apologies were received from Jason Howard, and Carmel Togher sent apologies for a late arrival and was not present at the start of the meeting. Carmel joined at 09:43 as outlined below, The Chair noted that Carmel Togher and Catherine Biscoe were due to join the meeting online via Teams. All other participants were present in person.	
2	Declaration of Interests	There were no additional declarations to the meeting other than those declared as standing.	

3	Minutes of the meeting held on 4 March 2025	The minutes of the Audit Committee meeting held on 4 March 2025 were reviewed by Committee members.	3
		The Committee approved the minutes as a true and fair account of the meeting but noted the following.	
		The Chair queried whether the actions related to the item regarding the partial exemption of VAT are now complete and whether all expected refunds have been received. Chris Legg (former Chief Financial Officer) had previously circulated a letter outlining the position.	
		IR provided an update as follows:	
		- The VAT claim for the previous year has been paid. - For the next claim, HMRC has requested more detailed information, particularly regarding refectory sales, before any further claims can be processed. - The 2021/22 claim, valued at £59,000, has been submitted to HMRC. - Once HMRC processes this claim and confirms the revised methodology, the remaining claims will be submitted.	
		The minutes will be signed by the Chair following the meeting.	
4	Matters Arising not covered by this agenda:	Audit Committee – Terms of Reference Update	4
		JC reported a minor update to the Audit Committee Terms of Reference, specifically the removal of the Deputy CEO from the Committee membership. This role was originally included for transitional purposes, but it is no longer necessary for the Deputy CEO to attend.	
		JC also noted that for members information, the FE intervention report regarding Weston College has been included in the meeting papers under Item 4, as requested by the Chair.	

5	Exams Process Assurance Audit (Azets)	CDL joined the meeting at 9:37. CT joined via teams at 09:43.	
		The Chair welcomed Christiaan de Lange (CDL) to the meeting and introduced new members of the Committee - John Oliphant as independent Governor, IR as Interim CFO and MC as CFO	
		CDL provided context for the exams assurance process audit, noting that this piece of work differs from the usual internal audit cycle. While traditional audits focus on the operational effectiveness of processes, this review is more concerned with identifying efficiencies and exploring opportunities for improvement.	
		The aim is to make practical recommendations that enhance consistency, resource use, and overall effectiveness. Feedback will be sought on the feasibility of these recommendations, including whether they are realistic and achievable given current resources.	
		The Chair requested that CDL give a brief explanation of the two software platforms used by the Group, to give new members a clearer understanding of the systems in place and how they support operational and audit-related activities.	
		CDL explained that ProSolution serves as the central system for managing all student-related information, including personal details, course enrolments, study levels, and qualifications being undertaken during the current academic period.	
		PS confirmed that ProSolution also plays a key role in generating the Individualised Learner Record (ILR), which is submitted to the Department for Education (DfE) and underpins the Group's funding. In addition to its core functions, ProSolution offers extended capabilities, such as administering exams.	
		CDL explained ProMonitor is primarily used for monitoring student performance and progress tracking.	
		PS noted in addition to tracking student progress and performance, ProMonitor is used to evidence all non-qualification-related activities. This includes work placements, work-related	

learning, enrichment activities, and other forms of student engagement outside the standard qualification delivery. The platform ensures that these activities are properly recorded and monitored, supporting a holistic view of each learner's experience and development.

CDL noted that while ProSolution and ProMonitor are currently used for specific core functions, both platforms have broader capabilities that are not yet fully utilised.

MC queried if the 2 systems were integrated and CDL confirmed this was the case.

CDL reported that to carry out the review, the team held a series of Microsoft Teams meetings with a range of stakeholders, including:
- Representatives from individual colleges
- Curriculum and College Services Managers
- Central support staff
- The Pro Suite Development Officer

Recommendation one focuses on improving the management of exam processes. It was suggested that:
- Each college could benefit from having a designated Exams Officer or a dedicated team responsible solely for managing exam-related activities.
- Alternatively, a single Exams Officer could oversee exam processes across multiple colleges.

PS explained that the review highlighted variations in how exam responsibilities are managed across the Group's colleges:
- While each college has someone responsible for exams, this is sometimes part of a broader role rather than a dedicated position.
- The scale and structure of each college, such as the difference between Sheppey College and Canterbury College, affect the feasibility of having a full-time Exams Officer.
- Ashford College was noted as having a dedicated and highly experienced Exams Officer, whose practices could serve as a model for others.

Governors queried whether the core issue lies less with staffing structures and more with training, development, and the promotion of good practice and compliance.

PS confirmed some staff across the colleges are currently using individual spreadsheets and localised methods, which may work in isolation but hinder overall efficiency and consistency. There is a need to develop a standard set of procedures that can be applied across the colleges within the Group.
This would support better use of the ProSuite systems, reduce duplication of effort, and improve compliance and data integrity.

Governors queried whether the Group are confident that compliance is being achieved—i.e., that the correct data is being captured and reported accurately? Is there a mechanism in place to track and evidence compliance, beyond simply assessing how efficiently processes are being carried out?

PS confirmed that while compliance is being met, the lack of standardisation can lead to inefficiencies and inconsistencies in how processes are carried out. PS also noted that a potential area for follow-up is the role of awarding organisations. There is a need for these bodies to improve the efficiency and user-friendliness of their systems and services, which would in turn support more streamlined internal processes.

CDL noted that the ProSuite platform itself includes a compliance dashboard. This built-in functionality forms a key part of the Group's compliance assurance process, complementing the proposed efforts to standardise procedures and improve efficiency.

IR noted the importance of balancing the Group's devolved structure with the need to avoid duplication of services across colleges.

CDL highlighted that while some staff are highly experienced, others require more support. He suggested the introduction of weekly support meetings to provide ongoing guidance and build confidence among less experienced staff.

Governors raised a concern from an organisational perspective about the number of systems staff are required to use.

PS confirmed that there are indeed many systems in use, which can be challenging.

IR added that college administration is inherently complex, and due to the diversity of rules and requirements, the use of multiple systems is unavoidable.

Recommendation two is the implementation of:
- Regular meetings and training sessions for all relevant staff to ensure consistent understanding and application of exam processes.
- Targeted training for administrators specific to each awarding body, recognising that each has its own systems, requirements, and procedures.

Recommendation three:
- Improve the accessibility and usability of training materials related to exams processing in ProSolution. A comprehensive training document exists, but it is lengthy and not always user-friendly.

Recommendation four:
- Establish a more coordinated and transparent approach to exam scheduling across all sites.
- Improve the visibility of exam sitting windows within the system, enabling central oversight of upcoming exams at each location. This would help identify potential inefficiencies, such as an excessive number of sittings, and allow for better planning and resource allocation.

Recommendation five:
- Develop a template and accompanying instructions that clearly define the required data format and fields.
- Provide targeted guidance to ensure that base data is correctly established in the system, enabling accurate and efficient use of student and exam data.

Recommendation six:
- Implement ProSolution to a much higher degree at a single college as a pilot site. This would involve a more comprehensive data migration and system rollout in one location.

CDL noted that PS had suggested in management responses that a more effective approach might be to implement the system on a qualification-by-qualification basis. This would involve selecting qualifications that are well-suited to automated registration and data handling.

Both approaches support a phased implementation strategy, enabling lessons to be learned and shared before full-scale adoption.

Governors queried whether the Group are confident that ProSolution is the right system and fit for purpose, and that the challenges being experienced are due to inefficient use, rather than limitations of the platform itself?

IR confirmed that ProSolution is a good system, and the issues lie in how it is being used, not in the system itself. He emphasised the need for more training and consistent usage to unlock its full potential.

Governors asked whether there are system champions or master users within the Group who could offer peer support and guidance to others, based on their strong understanding and experience with ProSolution.

PS confirmed that this is part of the plan, with colleges such as Ashford and Canterbury identified as potential starting points for this approach.

Governors queried how long it will take to reach a point where the system is robustly embedded and operating under a consistent, effective model?

PS confirmed that the full implementation of a consistent and efficient model will take place over the 2025–26 academic year. Donna Smith, Director of Education Improvement, has also been working on improvements to the delivery of functional skills, recognising that this work is not just

		about IT systems. This includes determining when students are ready to sit exams. Functional Skills has been identified as the priority area, due to the high volume of assessments and the potential for significant impact on efficiency, cost, and student experience. IR noted the Group incurs significant expenditure on exam fees paid to awarding bodies, however, there is no clearly defined process for controlling or validating these costs. In many cases, invoices from awarding bodies are paid without detailed checks. Awarding bodies do make errors, and without proper scrutiny, there is a risk of overpayment or incorrect charges going unnoticed. As part of the wider project, there should be a review and tightening of financial processes related to exam fees. This includes ensuring that invoices are checked against actual entries, and that finance and MIF systems are better integrated to support this. The Chair suggested that as work on improving efficiency progresses, there may be a natural link or overlap with financial aspects. The Chair thanked Christiaan De Lange and he left the meeting at 10:04 Noted: Exams Process Assurance Report	
6	Financial Statements Audit Strategy (Buzzacott)	Catherine Biscoe (CB) (Buzzacott) joined the meeting at 10:08 The Chair welcomed Catherine and introduced Group members both online and in the room. Catherine was welcomed as the new Audit Partner, with Harry Ward confirmed as the day-to-day manager. CB explained that the change in audit partner is part of the standard rotation process due to the long-standing association with the Group. The Chair noted that Catherine brings relevant experience and a strong understanding of the sector, which should support a positive and effective working relationship. CB presented the Financial Statements Audit Strategy and the following was noted: • The audit strategy outlines the arrangements agreed with management, setting out the planned audit approach, scope, and key timings. These are designed to ensure completion	

- in advance of the Audit Committee meeting scheduled for 25 November 2025, ahead of the filing deadline with the Department for Education (DfE).
- As in previous years, the audit will cover the financial statements in accordance with International Standards on Auditing (ISAs), with no significant changes to the scope. The College will prepare the accounts in line with the Department for Education's (DfE) College Accounts Direction.
- Only minor updates have been introduced in this year's Accounts Direction. These are summarised in Appendix 1 of the audit paper and include administrative changes such as the removal of references to the Skills Funding Agency (SFA), replaced with updated DfE terminology, and minor updates to the Teachers' Pension Scheme. No new disclosure requirements have been introduced.
- The Statement on Regularity, Propriety and Compliance will now require sign-off only by the Accounting Officer, and no longer by the Chair, reflecting a change in the DfE's updated requirements.
- The regularity assurance review remains in place for this year and follows the DfE's new framework and guidance, which replaces elements previously set out in the Audit Code of Practice.
- Further detail is provided in Appendix 2 of the audit paper. While the updated guidance offers more clarity on areas where auditors might expect to identify irregularities, it does not change the scope of the regularity audit.
- One notable change is the reduction in the reporting threshold for any significant irregularity or fraud, to £5,000, which is lower than in previous years. Aside from this, no other significant changes have been introduced.
- Pages 8 to 12 of the audit strategy set out the issues of audit significance—areas where there is a higher risk of material misstatement in the financial statements. For each area, the audit team has outlined the planned approach, and outcomes will be reported back to the Committee at the November meeting, informing the final audit conclusions.
- Going Concern Assessment - While not considered a significant risk for EKC due to its strong financial performance and position, the audit will still consider the broader funding context in the sector. The Group's assessment and sign-off on going concern will be reviewed as part of the audit.

		- Income Recognition: As in previous years, this remains a high-risk area, particularly since auditors can no longer place reliance on SFA returns following changes introduced a few years ago. This necessitates more detailed audit work on the Individualised Learner Record (ILR) systems to ensure income is appropriately recognised. - The audit will also consider the capital works currently underway at Sheppey College and the Margate Digital Project, with a focus on ensuring appropriate accounting treatment. This includes verifying correct cut-off at year-end and confirming that relevant items are appropriately capitalised in line with accounting standards. - As outlined on page 13 of the audit paper, the Board holds responsibility for mitigating the risk of fraud, including ensuring that appropriate procedures and controls are in place. CB noted that no instances of fraud have been reported during the year. However, the Committee was invited to raise any additional concerns or highlight areas where they believe there may be a heightened risk of fraud. Members were also asked to consider whether they are satisfied that the control environment and procedures in place are appropriate to mitigate fraud risk. Governors noted no risks related to fraud had been highlighted to them during the academic year. The Chair queried whether Dover Beacon is included within the Group's capital projects. PS clarified that Dover Beacon is a Dover District Council contract, not a direct contract of the Group. The arrangement is structured as a lease, and therefore does not fall under the Group's capital project portfolio. The Chair referenced the Weston Report and queried whether, in light of its findings, particularly around senior pay and governance, there is any additional work the external auditors should undertake. CB commented that from the auditors' perspective, there are no anticipated heightened risks for the EKC Group, based on the current systems and controls in place.	

The Chair noted that he found this response reassuring, and it aligns with his own view of the governance processes currently in place.

The Chair queried whether the updated Teachers' Pension Scheme (TPS) disclosure would be simpler and more accessible, noting its historical complexity.

CB responded that while the disclosure has been updated to reflect changes in contribution rates, there have been no significant improvements in accessibility or simplification of the note.

The Chair queried whether there had been any change in the Group's overall exposure in terms of pension commitments.

IR confirmed that there has been no change to the Group's exposure. The disclosures have been updated to reflect contribution changes within the Teachers' Pension Scheme (TPS), but the underlying commitments and liabilities remain consistent with previous years.
IR also noted that the TPS remains an unfunded scheme, with minimal disclosure requirements, whereas the LGPS note continues to be more detailed. The College currently holds a net pension asset under the LGPS, and actuarial projections suggest this will continue into the current year.

CB suggested the Secretary of State's guarantee may influence future actuarial assumptions.

IR confirmed that the College has queried this with the actuaries, and a response is awaited. If taken into account, this could potentially lead to a reduction in employer contributions.

The Chair thanked CB for her presentation and confirmed that the Committee looks forward to seeing her again at the November meeting.

CB left the meeting at 10:29

NOTED: Financial Statements Audit Strategy

7	Annual Digital Report	Barry Boden (BB), Group Head of Digital, joined the meeting at 10:30am. The Chair welcomed him and introduced him to the Committee.	
		BB provided an overview of the work undertaken by the Digital team over the past 12 months. He highlighted the broad scope of the department's responsibilities and the behind-the-scenes nature of much of their work. While many of the team's efforts go unnoticed when systems are running smoothly, BB noted that issues are often only recognised when something goes wrong, despite the significant volume of proactive work carried out to maintain and improve digital infrastructure.	
		The Chair acknowledged the significant volume of work completed by the Digital team.	
		Governors queried the strategic direction for EKC Digital over the coming years.	
		BB confirmed that the Group is working towards a Digital Strategy, with key elements including agreed funding for technology replacement and collaboration with departments to ensure capacity for growth and detailed planning.	
		Governors further queried whether the strategy includes emerging technologies such as AI.	
		BB explained that a major focus is on updating devices to support AI use, including the development of knowledge bases and chatbots that interact with college websites. These initiatives are still in development and testing, with some challenges due to the individual nature of college websites.	
		PS added that the Group is running a Co-Pilot pilot to explore various AI initiatives, supported by additional software. The approach balances quick wins with longer-term integration, considering how much can be embedded into core systems versus requiring bespoke AI solutions.	
		BB noted that Co-Pilot is being used to support chatbot development, and that a key focus is ensuring staff confidence in using AI tools, which are expected to ease workloads over time.	

		The Chair raised a question about changing risks to the organisation with the rise of AI.	
		BB acknowledged that new risks are emerging, particularly around Co-Pilot usage, and highlighted the importance of guardrails and sensitivity labels for documentation.	
		Governors asked what BB sees as the biggest risk to the business.	
		BB identified cyber-attacks as the most significant threat, noting the complexity of systems and the ongoing work to protect against potential breaches.	
		Governors added that this also presents a reputational risk for the Group.	
		Governors queried the process for managing old laptops following the device refresh.	
		BB explained that some devices will be repurposed within departments for technology learning purposes, while others will be recycled through a third-party company, although they hold limited residual value.	
		The Chair thanked BB for his update.	
		BB left the meeting at 10:43am.	
		NOTED: Annual Digital Report	
8	FE College Financial Handbook	IR reported that the College Financial Reporting Handbook for 2025 will include only minor accounting updates. Currently unaware of any planned release of a revised edition in the immediate future.	
9	Financial Regulations Update	The Interim Chief Financial Officer (IR) summarised the updates made to the Financial Regulations and the following was noted: The proposed updates are minor in nature and primarily administrative. They include:	

		• Updates to job titles and department names • References to the Group being cashless wherever possible • VAT return dates • Clarification of asset categories and depreciation periods to support the implementation of the new Sage system • These changes are intended to improve clarity and operational alignment, particularly in preparation for the new financial system rollout. The Chair queried whether the changes had any impact on accounting function. IR confirmed that the changes were purely administrative and did not affect accounting treatment. RECOMMEND: Financial Regulations to be approved at the July Full Governing Body. NOTED: Update to Financial Regulations	
10	Risk, Audit and Compliance Committee Report	The Assistant CEO, Information and Strategy (PS) presented the minutes of the Risk, Audit and Compliance Committee (RAC) meeting. • PS noted the Cybersecurity item on page 1, which builds on the earlier discussion led by Barry Boden. The paper focuses on business continuity, specifically the development of a prioritised, sequential backup plan for critical systems in the event of disruption. • Internal Audit highlighted the need to ensure that students complete and return their non-qualification activity, particularly for 16–18-year-olds. This is essential for evidencing planned hours, which directly impact funding. The Group operates under a lagged funding model, meaning that if planned hours cannot be evidenced, students may drop a funding band, and the DfE may claw back funding in the following year. Significant work is currently underway to address this risk and ensure compliance. • Internal Audit also reviewed how bursary funding is being used in refectories to support student meals. The DfE is becoming increasingly strict about how bursary funds are allocated and evidenced. Work is ongoing to ensure that the Group's approach is compliant.	

		• PS noted a growing risk related to the time and resource demands of processing Data Subject Access Requests (DSARs). These requests are becoming increasingly common, particularly from current and former staff, and can involve extensive searches across emails and records where an individual's name appears. While individuals have a legal right to access their personal data, the volume and complexity of these requests are placing pressure on the Corporate Services team. The Group is exploring the potential use of AI tools to support and streamline the DSAR process, helping to manage the workload more efficiently. It was also noted that students may submit DSARs, further broadening the scope and complexity of requests received. • PS reported the ongoing risk posed by cyber-attacks, noting that colleges continue to be targeted. It was emphasised that taking active preventative measures remains critical from a risk management perspective. While Cyber Essentials Plus accreditation is part of the Group's cybersecurity framework, the focus is not solely on obtaining certification. As BB highlighted, the priority is on the practical steps being taken to ensure the Group's systems are secure and resilient, rather than simply meeting accreditation requirements. No questions were raised by Governors NOTED: Risk, Audit and Compliance Committee Report	
11	11.1 Risk Management Report 11.2 Risk Register 11.3 Residual Risk Movement map	The Assistant CEO, Information and Strategy (PS) presented the Risk Management Report and and members were asked to note the risk register and residual risk movement map. The Risk, Audit and Compliance Committee have met three times since the last review of the risk register and have proposed the following amendments: • No significant changes were made to the risk register; only minor updates were applied. • It was noted that the risk register will need to be aligned with the new strategic plan, particularly where risks relate to achieving strategic goals. PS and JC will meet next month to review this, with updates expected to be in place for the start of the new academic year.	

		• Emerging risks were discussed in relation to government policy changes, especially around devolution and local government reorganisation. These may impact:
		  • Funding structures, particularly in relation to the Adult Skills Fund.
		  • The distribution of funding across Kent and Medway, as highlighted during the recent Kent Further Education (KFE) Governors Conference.
		• There is a need to consider how the college demonstrates meeting Adult Skills needs and justifies its current funding allocation.
		• Student outcomes and performance data will also influence the risk profile as the year progresses.
		
		Governors queried if there were any changes to the risk ratings.
		
		PS confirmed there were no changes made to the risk register ratings. The highest-rated risk remains compliance with funding rules and this continues to be a strategic priority.
		The Department for Education (DfE) is significantly increasing audit scrutiny and seeking to recover funds from the sector. There is growing complexity in funding compliance requirements, adding to the challenge of maintaining full compliance.
		
		No further questions were raised by Governors.
		
		  AGREED: Governors agreed to all changes made to the risk register
		  NOTED: The Risk Management Report	

12	Anti-Bribery and Fraud Policy	The Assistant CEO, Information and Strategy (PS) presented an update to the Anti-Bribery and Fraud Policy and noted the following:
		
		• No major amendments were made to the policy.
		• Minor administrative changes were implemented, including:
		  • Updates to job titles.
		  • Clarification of the gifts threshold, particularly regarding gifts of alcohol. The policy now reflects a more pragmatic approach, allowing for the acceptance of occasional end-of-term gifts such as a bottle of wine.
		• Emphasis was placed on the importance of reporting all gifts, whether accepted or refused.	

		• A new Microsoft Form has been introduced to streamline the gift declaration process and improve compliance. APPROVED: Governors approved the Anti-Bribery and Fraud Policy NOTED: Anti-Bribery and Fraud Policy	
13	Governing Body Audit Plan 2024/2025 Update i. Audit Plan	The Group Director of Governance and Corporate Services (JC) presented an update to the Governing Body Audit Plan 2024/25: • JC reported that the audits have taken place in line with the Audit plan for 2024/25 plan, and the budget has been confirmed. The Chair queried whether a follow-up exams process assurance check is planned or if the responsibility now lies with the Group to implement the recommendations identified. PS commented that once progress has been made, a follow-up review may be scheduled, subject to Audit Committee agreement. This would also include verification of invoices received from awarding organisations and ensuring the accuracy and completeness of information provided by those organisations. Governors commented that it will be interesting in a year's time to assess whether the Group is on track or whether further action is required. JC asked when a further internal audit would need to be commissioned to check progress. PS advised that a follow-up audit is likely to take place in 2026/27, allowing time for improvements to be embedded before reassessment. NOTED – Governing Body Audit Plan 2024-2025 Update	
14	Draft Internal Audit Plan 2025-2026	The Group Director of Governance and Corporate Services (JC) presented the Governing Body Draft Audit Plan 2025/26, and the following was noted:	

| i. | Audit plan | • Two audits are proposed for the upcoming cycle:
　1. Monthly Management and Reporting Systems – focusing on the interaction with the new Sage finance system.
　2. Funding Assurance Audit – to provide assurance around compliance with funding rules.

There is a caveat that if the DfE conducts its own audit, the second internal audit will not be required and will be replaced with an alternative audit, based on the updated risk register and its alignment with the strategic plan.

IR confirmed if a DfE audit takes place around September, the Group may not commission its own audit at that time. Instead, a follow-up internal audit could be considered for April/May, to ensure that any actions arising from the DfE audit have been addressed. If no DfE funding audit occurs, the college will plan to conduct its own internal funding audit around January.

MC noted that financial systems are already a focus internally and suggested considering a different audit area.

IR however emphasised the value of auditing the new financial system, especially given the risk of implementation.

MC proposed that IT might be a more pressing area, particularly in terms of quantifying existing issues.

The Chair cautioned that IT audits require specialist expertise.

PS recommended consulting the risk register to guide audit priorities and felt a financial audit should be commissioned.

The Chair suggested that the draft audit plan 2025/26 should remain as presented. Governors agreed that the plan as presented should stand.

APPROVED: Governing Body Draft Audit Plan 2025-2026 | |

15	Performance Review of:
	 i. Internal Auditors
	 ii. External auditors
		The Group Director of Corporate Services and Governance (JC) presented the Performance Review of Internal and External Auditors, and the following was noted:
		
		 An evaluation of both the Internal and External Auditors was conducted using a set of committee-approved questions. The outcomes of these evaluations will be presented to the Full Governing Body at its meeting in December.
		
		 While there are no concerns with the current internal and external auditor's performance, it was noted that, as a matter of good governance, the Corporation should consider initiating a tendering process in due course. The Chair suggested that this would be an appropriate matter for MC to explore further.
		
		 IR confirmed that re-tendering for auditors is considered good practice.
		
		 The Chair was reassured by the recent change in the Buzzacott audit partner and manager, which helps mitigate any risk of complacency.
		
		 PS noted that the current auditors were originally appointed at the time of the college mergers.
		
		     NOTED: Performance Review of Internal Auditors
		     NOTED: Performance Review of External Auditors
			MC/IR

16	Audit Self-Assessment Report 2024-25 16.1 Audit Committee Self-Assessment Evaluation 2024-25	The Group Director of Corporate Servies and Governance (JC) presented the Audit Self-Assessment Questionnaire for 2024-25: An Audit Committee self-assessment questionnaire was conducted using a set of committee-approved questions. The outcomes of the self-assessments will be presented to the Full Governing Body at its meeting in December. The Chair noted that JO did not participate in the self-assessment process due to being newly appointed to the Audit Committee.	JC

		NOTED: Audit Self-Assessment Evaluation 2024-25	
17	Any Other Business	The Chair requested that the Weston College Report be included in the Audit Committee Papers to draw governors' attention to the serious governance issues it highlights. He recommended it as essential background reading to help governors understand their responsibilities and maintain vigilance. IR noted that Weston is a college of similar size to EKC, making the lessons particularly relevant. Governors highlighted the importance of trust in EKC staff to report accurately, but also warned against becoming too comfortable with external auditors, as this could compromise objectivity. MC agreed, noting it is essential for the CFO and Group systems to be secure and resilient. No other business was raised.	
18	Matters Considered Confidential	No Matters were considered to be confidential.	
19	Date and time of next meeting	25 November 2025 at 09:30, Broadstairs Executive Boardroom	

There being no further business the meeting closed at 11.32

Signed: _____   Print: _____   Date: 25/11/2025