MINUTES OF A MEETING OF THE LINCOLN COLLEGE AUDIT AND RISK COMMITTEE HELD ON TUESDAY 10 MARCH 2026 AT 1500 HOURS

Present:	Tim Godson Chris Jones Helen Barton Michael Lewis	Chair (on Teams)
In Attendance:	Cheryl Maxwell Jo Lynch Paul Oxtoby Amy Baggaley Rob Lawson	Governance Officer Chief Finance and Compliance Officer RSM UK Audit LLP Procurement and Compliance Officer AoC External Board Review Consultant (on Teams)
Apologies:	Peter Price	

36/25	**APOLOGIES FOR ABSENCE** Apologies for absence were received from Peter Price.
37/25	**ELIGIBILITY, QUORUM AND DECLARATIONS OF INTEREST** It was reported by the Governance Officer that notice of the meeting had been given and that a quorum was present. Accordingly, the meeting was declared open. There were no declarations made.
38/25	**MINUTES OF THE MEETINGS HELD ON 2 DECEMBER 2025** The minutes of the two meetings held on 2 December 2025 were checked for accuracy. The minutes were agreed as a true and accurate record and were signed accordingly.
39/25	**MATTERS ARISING AND NOTIFICATION OF URGENT BUSINESS** There were no notifications of urgent business. The actions of the previous meeting were reviewed as follows: **14/25 – Audits Quotes:** JL confirmed that BDO is undertaking the Finance Audit this week and this is less than £10k. Two quotes have been received on the FTP. Safeguarding will use the same auditors as last year, local authority, but with a more in-depth review taking place. The budget for all audits was set at £25k and these have come in under this amount. **Complete** **24/25 – Dashboard:** A summary had been circulated for information noting the amendments requested at the last meeting. To be discussed further under Audit Recommendations.

	27/25 – Risk Register / BAF: Confirmed that TG has met with Amy Baggaley with a further meeting planned to review both the Risk Register and the Board Assurance Framework, with good progress having been made to date. **Complete** **30/25 – Annual Reports:** JL confirmed that consideration has been given to annual reports and these will continue as is. **Complete**
40/25	**FRAUD, IRREGULARITY, IMPROPRIETY AND WHISTLEBLOWING** JL highlighted an issue as noted within the CFCO report on Procurement of food; due to the value of food purchases across the college this will require that a more formal tendering process is adhered to. It was confirmed that the exec chef will now cost the best prices with works being undertaken to choose three preferred suppliers which will then be used to purchase supplies from. CPC have given advice and guidance on the best way to proceed with this matter and how it should be addressed, hence the issuing of a compliance statement and action plan. CJ queried the actual risk and JL asked PO whether or not this does in fact highlight a legislative risk. PO noted that the biggest risk is reputation followed by transparency with Board, both of which is where criticism could arise. The two lines of defence would be to inform Board and undertake procurement, both of which are taking place. CJ queried if time is taken to check whether or not any irregularities do occur and JL noted that the benefit is actually establishing the risk and the plan will mitigate any issues as soon as possible. TG highlighted that the statement received does not actually state how this is non-compliant and JL confirmed that policy or the Procurement Act have not been followed; JL to amend the compliance statement accordingly to note this. **Action: JL to update the compliance statement to show that non-compliance was due to the Procurement Policy and Procurement Act not being followed.**
41/25	**SCHEDULE OF THE AUDIT RECOMMENDATIONS MONITORING REPORT** The monitoring report had been circulated and was taken as read. TG highlighted that the report notes 1 brought forward action, with a further 14 actions of which it is suggested to remove 7. JL queried if members considered that any of the actions noted to be removed should remain or require further evidence before being removed. TG confirmed that members have trust in the report in that issues have been actioned and queried how this could be checked without a re-test, unless the same issue was actually reported again. The following actions were discussed as follows: **Safeguarding:** Confirmation required from the Head of Student Services as to why the date of sending out the parent survey keeps being postponed and whether or not this has actually been circulated now. If so, what action plans are now in place post survey. **Action: Head of Student Services to be contacted to ascertain the current position on the Safeguarding parental survey and whether the survey has been sent. If so, has an action plan been undertaken on outcomes received.** **RSM External Findings:** **1 – Investments:** Journals have been amended – **Remove** **2 – Prepayments:** Agreed to **remove**

	3 – Fixed Assets: Confirmed that a new module was purchased to assist but this has not gone as hoped and a replacement system is now being considered. Refunds have been received on several modules on Symmetry due to them not being fit for purpose. Conversations were held at the recent FD Forum on what finance systems other colleges use to enable a procurement exercise to take place. JL noted that there has also been changes in roles and there is now a permanent member of staff in place covering this work. **Ongoing** **4 – Timing of Invoices Processing:** Agreed to **remove** **5 – Negotiated Prices FM36:** The team are aware of issues noted in the ILR within this report and have taken these on board to ensure improvement is made. It will not be known until the next audit if these have been cleared. JL reported that we should not wait until the next audit for these recommendations to be removed and someone in the team should be checking that matters have been rectified. Members agreed it would be advantageous to have a team member undertake spot checks on all these ILR actions. PO confirmed that the CIS team are excellent compared to other colleges and that by checking in-year may assist ensuring that these actions are not then captured again at the end of year audit. JL highlighted that this has been considered under the Failure to Prevent and that the CIS Manager is very tight on controls and evidence does show actions are being addressed. **Ongoing** **6 – Completion of Practical Period:** Remain **ongoing**. **7 – ILR Consistent with Learning Agreements:** Agreed to **remove**. **8 – Eligibility for Funding:** Agreed to **remove.** **9 – Apprenticeship Agreement FM36:** Remain **ongoing** **10 – Eligibility and Delivery of Learning Support FM36:** Agreed to **remove.** **11 – Off the Job Calculation:** Remain **ongoing**. **12 – Learning Activity FM36:** Remain **ongoing.** **13 – Off the Job Delivery:** Remain **ongoing.** **14 – Prior Learning, Knowledge, Skills and Behaviours FM36:** Agreed to **remove.** It was agreed that when there are a group of actions falling to one manager that this manager would be invited to the meeting to give a direct update. **Action: CIS team to undertake spot checks on ILR rolling audit recommendations. Becky Ward, CIS Manager, to be invited to the next meeting to give updates on any outstanding actions.** With regard to the dates noted in the report, it was confirmed that all now include dates which allows members to review whether or not these actions are on target and are being addressed in a timely manner. A discussion was held on the circulated outstanding audit recommendations information for inclusion in the Dashboard and TG queried if the categorising element needs further consideration as this may be too in-depth. JL reported that some of these categories show different sampling in different areas, for example the funding assurance review takes place yearly and some of these points may well be carried forward. It was agreed to streamline the categories or consider only adding those to this report which members have concerns with. TG highlighted that full information is contained in this data to allow Board members full oversight. CJ queried if severity of risk should be included although it was noted that these new audit reports are not being RAG rated. It was agreed to ask any company undertaking a future audit to RAG rate any recommendations and they be sent a template for completion so that there is consistency and to enable this Dashboard information to be more effective. It was agreed that the UKVI auditors would be asked to provide this RAG rated information. PO highlighted that it may be advantageous to show on the Dashboard the number of risks that have been completed, as well as those that have been removed, if any, without the recommendation having been addressed if deemed appropriate.

JL and TG agreed to meet offline to consider how to best show the data on the Dashboard.

Actions: JL to ensure that all future audits complete a template of recommendations to show these as RAG rated, including the existing UKVI recent audit. JL and TG to meet to review the Dashboard data.

[Graham Harrison kindly joined the meeting]

The JISC IT Health Check report had also been circulated and was taken as read. It was noted that CJ kindly meets with GH on a monthly basis to review these recommendations. It was highlighted that there were no high risks on the original report and that all recommendations will make the college stronger but considering all these recommendations has been resource heavy.

GH noted that the next action is changing staff from the current Multi Authentication Factor (MAF) system to DUO. Most deadlines within the recommendations have been pushed out although majority of the target dates will be met unless there are any unforeseen circumstances.

GH confirmed that an external organisation is assisting with the 365 audit report aspects as these are extremely complicated.

It was highlighted that good progress has been made on the backup systems and that a contract has been signed and now awaiting hardware delivery, with a timely delivery then the 31 July target will be met.

CJ reported that GH does feel that some of these actions have been slower than he would have liked although some deadlines were tight and resource also impacted the pace. Assurance was given by CJ that there is nothing in the report to cause concern and everything is prioritised and will be actioned but just not as quick as would have liked in some areas.

CJ felt that recommendations 2 and 3 should move to Green and it was confirmed that these are now complete and progress needs to be updated to show this.

Action: GH to update risks 2 and 3 accordingly.

A discussion took place on the recent phishing exercise noting that 111 staff clicked on the link with 66 of these going through to the next stage of providing their details. Training has now been directed at these specific staff with approximately 60% completion rate, noting that majority of this group of staff were from FER which are the hardest group of staff to engage with as they are agency staff. All staff are requested to undertake IHasco Cyber Essential Training on a yearly basis and an advanced system is in place through TopSec to automatically delete any phishing emails, of which 99% of these are prevented. GH reported that previously internal phishing emails were not considered and there was a near miss over the summer, however this does now take place therefore it would be extremely hard to attack emails now.

It was queried whether or not the phishing exercise would be undertaken again and GH confirmed that there would be no harm in doing so although this would cost more than previously as a special deal was agreed the first time around.

TG queried if all recommendations will ever be undertaken on the full report and GH confirmed that all major recommendations will be done but as there were 365 actions in total some of these may not be addressed for various reasons.

	GH confirmed that the JISC Health Check will not be undertaken yearly as it was agreed to alternate with the Penetration test, although no audit will be undertaken this year on IT due to actioning relevant recommendations received last year. PO reported on a cyber attack last year whereby a college was out of action for only 5 days and queried if the DfE share this type of info. GH noted that he did share the info on our attack for awareness but this is not a given with the other colleges. CJ noted that when he visited KrptoKloud with GH he queried how they rate Lincoln College against others with regard to cyber and they responded favourably. Also by using KrptoKloud they do increase their level of service as required and act on any issues seen within other organisations which is very advantageous. GH confirmed that we always act of any advice given from them to ensure that we get the most out of the contract. JL queried if it would take us less time to recover if we were hit with a Cyber attack now compared to previously and GH noted that things constantly change with what cyber attacks and awareness is paramount as well as having the right contacts in place to ensure we are being made aware of any new potential threats. GH confirmed that he is content with how we fair when compared to other colleges regarding cyber. Thanks were given for the updates received.
42/25	**STRATEGIC PLANS** The Digital and Sustainability Plans objectives had been circulated for information and were taken as read, together with the actual plans for information. These were discussed as follows. <u>Digital Plan</u> GH confirmed that digital teaching and standards is currently red but in hindsight creating a KPI showing 40% from outset may have been too high. It was noted that all staff have been asked to undertake the JISC discovery tool to benchmark themselves as to where they are with digital technology and this information will be known post Easter. It was also confirmed that a pedagogical certificate will be up and running for next academic year, however the 40% KPI will not be met and when this is reviewed for the following year consideration will be given on whether this is actually set as should be. GH noted that ProAchieve has been replaced although ProResource will not be replaced by Forecast as it was deemed that this is not fit for our requirements. *[Graham Harrison left the meeting]* <u>Sustainability Plan</u> *[Chris Smith joined the meeting]* TG confirmed that as Sustainability Link Governor he has met with CS to consider the relevant objectives and action plans and the following updates were highlighted. **Governance Lead:** This is now in place with TG and James Foster being the GLT lead. This will hopefully assist with more cross college drivers, with CS now being given responsibility as Sustainability Lead.

	Climate Action Plan: This has been put in place with CS undertaking an operational plan to confirm what high level actions can be met through an evolving plan based on the four pillars (Decarbonisation; Adaptation & Resilience; Biodiversity; Climate Education & Green Careers). Discussions will be held at the Operations Meetings next week to also assist with branching out and appointing further changemakers across the college in all departments. **Salix Project:** This has been project managed by CS and undertaken within two buildings over two years to date; this project will close at the end of this month although there will be a further three years of reporting required to confirm both carbon reduction and energy increase. CJ queried if this project was undertaken on time and on budget and CS confirmed that £90k contingency was used as part of the match funding due mainly to demand and cost of hardware. CS noted that Phase 4 will continue as agreed by GLT and this is just coming to the end of year 1 and year 2 will be the commencement of the delivery project. **Waste Management:** CS noted that this is now in a better place than previously with us gaining more from the contract, although behaviours of staff require further consideration as well as better bins being needed. It was noted that incentives may be required to bring around the behavioural change. CS highlighted that better analysis of the reports received is required with a narrative as to why these figures are what they are. **Partnerships:** It was confirmed that we are a partner with East Midlands Sustainability Network and also liaise regularly with both the UoL and Bishop Burton. CS is also a Commissioner on sustainability and he is hoping to also take on a learner to assist. Nottingham College was noted as being a beacon in sustainability, due to having a lead on sustainability which CS now is, so hopefully this will move this forward at Lincoln College. **Lincoln Deans Park / Newark Hedgehog Trail:** Works are being undertaken on exploring better use of the allotment space at Lincoln although internal service level agreements will be required to move this forward and ensure that relevant actions are undertaken. Engagement in these areas is also taking place with both Project You and the local community as possibilities. **Increased EV:** Further consideration is being given to the Cycle to Work scheme with data being required on how many staff are currently cycling to work or making use of the EV chargers, as well as how many staff actually own an electrical car. CJ queried the buy in from staff, students and stakeholders and whether or not there are further levers to be pulled to move this forward. CS reported that understanding is required to enable departments to become involved with moving sustainability as a whole forward, with staff being given time to engage with activities and identifying subject matters from their departments, before empowering staff to make relevant changes within their own departments. CS would like staff to highlight what is already being undertaken on sustainability within their departments to show buy in and further understanding is required on how staff can report better on what is being undertaken.

	CS highlighted, as an example, that if we manage to reduce our energy bill then could we offer staff an extra bonus payment, which could assist behavioural change. CJ questioned if sustainability is part of each PMR across the college and it was noted that this could be explored as was not the case currently, although there is a monthly spotlight award for sustainability. TG highlighted that the update shows that various works have already been undertaken on sustainability and that he would continue meeting with CS on a regular basis to move this forward.
43/25	**STRATEGIC RISK REGISTER** The Strategic Risk Register had been circulated to the Committee and was taken as read. It was noted that this is very much a work in progress document and that the version circulated is already out of date and hopefully moving forward this can reviewed as a live document at each meeting. JL noted that an additional risk has been added since circulation, being around the Middle East conflict and our provision in Saudi. TG queried target dates, noting that if these dates move then understanding is required on why this is the case as well as who gives authority and justification to actually move these. JL confirmed that key changes are highlighted in the CFCO report and any date changes require a note adding as to why this is the case which would be shown on the live report but is unfortunately not captured in the printed version. TG reported that the timing of Audit and Risk Committee meetings was originally set as the last committee meeting to ensure that all other committees had reviewed their relevant risks prior to Audit and Risk Committee being the checking mechanism and confirming that they are happy with these. JL confirmed that Amy Baggaley works closely with all GLT members to obtain frequent updates and an overview was given on the process for updating the risks noting that GLT review these prior to being circulated to Audit and Risk Committee. The CEO also reviews each risk with the CFCO on a regular basis, again prior to circulation to Audit and Risk Committee. TG agreed to meet with Amy Baggaley further to obtain a fuller understanding of how the updating process works to ensure that he can give assurance to members. CJ queried if the comments noted in the CFCO report could be captured within the actual Risk Register; JL to review. It was noted that the impact needs amending with regard to the English and maths risk as this is not an impact and also the control title does not give sufficient details. CJ highlighted that some risks are not mapped against strategic objectives and that there is also lack of consistency within these. Some impacts were reported a being weak and requiring amendment to include a ‘so what’ aspect for when going to Board level. JL to review all risks accordingly. IT Disaster Recovery risk to be reviewed as the risk details refer to this being a happy place to work. Procurement risk to be reviewed as this shows as a requirement and not a need. Estates and Facilities risk shows the impact on estates and not the actual impact which is an example of where there is not as much precision as required to enable members to see the right level of detail.

	JL agreed that all risks will be reviewed with owners to ensure that this is standardised moving forward, noting that this extract only shows summary details. It was noted that this register is far better than previously and is now getting to where required which is excellent news. CJ raised that he would like Board members to review the register fully through informed discussions, although JL highlighted that it is actually the delegated responsibility of the Audit and Risk Committee to review this and not Board. CJ confirmed that if he is able to understand this fully then he would be able to give assurance to Board that this is being reviewed effectively. JL queried if there were any risks that were not agreed with based on information known or based on the information highlighted in the CFCO. There were no points to note. **Action: TG to meet with AB to understand further the process of updating the Risk Register. JL to review if comments can be added to the risk register report instead of within the CFCO report. Various risks to be amended in line with the minutes.**
44/25	**INTERNAL AUDIT REPORT – UKVI** The UKVI Internal Audit Report had been circulated for information and was taken as read. It was agreed to add any relevant risks to the rolling audit recommendation report once management responses were received. It was also agreed to be requested that any acronyms noted in the report be stated in full for ease of reference. CJ noted that internal audit reports are now all being received in different formats and it was agreed that JL will consider asking all auditors moving forward to complete a template response form with recommendations, which is RAG rated. JL to circulate a Word version of the report to enable members to add any further comments or queries to this once the management responses have been added as well s the RAG rated template. PO highlighted that majority of the recommendations contained in the report are for consideration and not action which is pleasing to note. JL confirmed that external compliance is required in the future in this area hence why this audit was undertaken. **Actions: Acronyms within the report to be noted as full. JL to prepare a template response form with RAG rated recommendations for use by all auditors moving forward. JL to circulate a Word version of this report once management responses are received to enable member to make further comments / queries if required.**
45/25	**CHIEF FINANCE AND COMPLIANCE OFFICER REPORT** The CFCO report had been circulated for information and was taken as read. The following points were noted: • LCI have requested a specific Risk Management Policy and Framework. • Policy updates have been undertaken through Finance Committee, including the Procurement Policy. • Option to Tax is being reviewed to ensure these are all in place on buildings which we lease.

	CJ requested to meet with JL offline regarding KSA reliance on the UK as this is a headline within the report. JL noted that Finance Committee have sight of the LCI Board papers and minutes for their oversight. CJ noted that LCI details are kept separate including their risks, and these are not brought to main Board, however JL did note that there is also the risk that if we did no operate in KSA this could be a risk from a financial perspective. CJ queried the increased ASI risk and JL confirmed that this is around performance and targets as well as the recruitment process noting that a Commercial Director role has now been appointed to. CJ queried if ASI were failing to deliver on curriculum or commercial opportunities and JL noted that it is both aspects as further increase is required on the commercial elements which in turn will increase Apprenticeship numbers. Delivery standards require oversight due to lecturers being from industry and not educators therefore quality of provision is being overseen. It was queried whom will now have sight of the updated ASI action plan and it was noted that Strategy and Growth Committee should be reviewing this again in the not too distant future. **Actions: CJ and JL to meet offline regarding KSA reliance on the UK.**
46/25	**RISK MANAGEMENT UPDATE** <u>RM Group Minutes – 10 February 2026</u> The Risk Management Group Minutes of 10 February 2026 had been circulated and were noted by the Committee. Meetings were noted as going well with FTP being reviewed by this group. TG questioned whether or not HB felt that the college is undertaking relevant requirements with regards to FTP and requested that any issues are highlighted to members if deemed necessary. JL noted that the Fraud video has been shared with all staff to ensure they are aware of he processes and rationale for more stringent controls. <u>Board Assurance Framework Update</u> The BAF had been circulated for information and was taken read. TG noted that some lines of defence are still required and that he will raise this with AB offline at their next meeting. <u>Failure to Prevent Fraud</u> The FTP had been circulated for information and was taken was read. **Action: TG to raise missing lines of defence within the BAF with AB at their next meeting.**
47/25	**HEALTH AND SAFETY** <u>H&S Group Minutes – 29 January 2026</u> The Health and Safety Group Minutes of 29 January 2026 had been circulated and were noted by the Committee. JL noted that actions will be tracked with target dates noted moving forward.

48/25	**REVIEW OF RISK REGISTER** This was considered whilst matters were being discussed under each agenda items with no new information to note.
49/25	**URGENT BUSINESS** There were no items of urgent business. Thanks were given to Paul Oxtoby for the work he has undertaken and guidance given during committee meetings and wished him well with his pending retirement.
50/25	**DATE OF NEXT MEETING** Date of Next Meeting: Tuesday 23 June 2026 at 1500 hours
	The meeting closed at 1720 hours.

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Chair Date

Action List
Actions from the Audit and Risk Committee Meeting held on 10 March 2026

Minute Number	Description	Action by	Target Date	Status/Note
40/25	Compliance statement to be updated noting this is due to the procurement policy and act not being followed	JL	By return	
41/25	Head of Student Services to be contacted to ascertain if parental safeguarding survey has now been circulated and if so if an action plan has been set based on outcomes received	JL	By return	Completed – Survey has been sent and any actions will be captured in the Safeguarding action plan
	CIS to undertake spot checks on ILR audit rolling recommendations	CM	By next meeting	Requested – completed
	CIS manager to be invited to next meeting to give an update on rolling audit recommendations	CM	By next meeting	Completed
	Ensure that all future audits complete a RAG rated recommendations template, including the current UKVI audit	JL	By return	Requested to be undertaken
	Meet to discuss further how to capture rolling audit recommendation data on the Dashboard	JL / TG	By next meeting	

	JISC Health Check risks 2 and 3 to be updated showing progress and that completed	GH	By next meeting	
43/25	Meet with AB to understand further the process for updating the risk register	TG	By next meeting	Completed
	Review if CFCO report comments can be added to risk register instead	JL	By next meeting	
	Various risks to be amended in line with discussions	AB	By return	Completed
44/25	Prepare audit response template with RAG ratings for use by all audit moving forward	JL	By return	
	Acronyms with UKVI report to be noted in full	JL	By return	Requested to be undertaken
	Circulate Word version of UKVI audit report once management responses noted as well as response template to capture any future queries / comments	JL	When available	
45/25	Meet offline to regarding KSA reliance on UK	JL / CJ	By next meeting	
46/25	Raise missing lines of defence on BAF with AB at next meeting	TG	By next meeting	