

## AUDIT & RISK COMMITTEE

### MINUTE OF MEETING

Minute of the Meeting of the Audit & Risk Committee held on Wednesday 26 November at 10:00am via Microsoft Teams and directly followed by a joint Audit & Risk and Finance & Resource Committees Meeting.

<b>Agenda Item</b>	<p><b>Present:</b> Jim Gifford Bryan Hutcheson Caroline Laurenson Ellie Zemani Leona McDermid Iain Watt Gerry Lawrie</p> <p><b>In attendance:</b> David Archibald, Partner, Henderson Loggie Anne MacDonald, Senior Audit Manager, Audit Scotland Stuart Thompson, Vice Principal Finance &amp; Resources Susan Lawrance, Board Secretary Karen Fraser, Minute Secretary</p>
13-25	<p><b>Apologies for Absence</b> Apologies were received in advance of the meeting from M Dugan.</p>
14-25	<p><b>Declaration of any Potential Conflicts of Interest in relation to any Agenda Items</b> J Gifford declared a transparency statement by virtue of his position with Aberdeenshire Council. L McDermid declared a transparency statement by virtue of her position with Aberdeen Foyer.</p>
15-25	<p><b>Minute of Previous Meeting (18/09/25)</b> The Minute was approved as a true and accurate record.</p>
16-25	<p><b>Matters Arising Report</b> Members noted the update to the Matter Arising captured in the shared report.</p>
	<p><b>Reserved Matter for Discussion</b></p>
17-25	<p><b>Annual Internal Audit Report 2024/25</b></p>
18-25	<p><b>Audit Certification of Student Activity &amp; Report AY2024/25</b></p>

19-25	<b>Audit Certification Support Fund Year-End Returns AY2024/25</b>
20-25	<b>Strategic Risk Register</b>
	<b>Matters for Discussion</b>
21-25	<b>Good Governance Compliance Report (from May 2025)</b> Attention was drawn to Appendix 1 which captured a summation of Regional Board activities and behaviours to determine compliance with the Code of Good Governance.

	<p>With an apology expressed for the item not featuring at the 28/05/25 meeting, S Lawrance referenced the green highlighted additions and the continuation of actions from the previous version.</p> <p>Assistance was requested with the accessing of KPIs by Regional Board members via COLin in relation to point 3. <b>Action: Board Secretary to share “how to” detail via email.</b></p> <p>A suggestion was put forward to have NESCol's work with the Aberdeen Local Employability Partnership included in point 6.</p> <p>D Archibald recognised the usefulness of the content and its tie-in with the 2025/26 internal audit programme and expressed positivity for the report having been completed.</p> <p>S Lawrance was thanked for the work undertaken.</p>
22-25	<p><b>University of Dundee Key Findings Report</b></p> <p>Following the publishing of the findings of the Gillies Report, NESCol's responses were captured in a straightforward format so as to demonstrate relevance and progress.</p> <p>In discussion, point 18 was spotlighted and a question raised regarding how NESCol's culture is measured. The response initially itemised evaluation undertaken via the People Services' Enhancement Plan, the tracking of complaints, and attendance at Open Staff Information Sessions as sources of understanding. In elaboration, it was ventured that all indicators suggest a positive and inclusive culture has been created; senior management is ever mindful of assessing and sustaining this. It was stated that good relationships exist with the trade unions, and this position is not taken for granted. D Archibald also shared that one key feature of the effectiveness review undertaken by the auditors is the scheduling of 1:1's at which Regional Board members are encouraged to express how the College feels to each of them.</p> <p>A request to have NESCol's responses shared with all Regional Board members for information was noted. <b>Action: Board Secretary to progress.</b></p> <p>S Lawrance was thanked for the work undertaken.</p>
	<b>Matters for Information</b>
23-25	<p><b>Data Protection Report AY2024/25</b></p> <p>Report shared to facilitate an overview of DPO activities during AY2024/25 and to provide reassurance that NESCol continues to meet its legal obligations.</p> <p>Discussion centered on the increased volume of SARs and data breaches associated with email sending. Individuals' desires to gather information was noted, and refresher training implementation was a suggested cause for raised awareness resulting in greater reporting. Risk 6.2 on the Strategic Risk Register was highlighted.</p> <p>An observation was shared regarding an increase of the same in industry also, and the need to maintain a watching brief on volume to determine whether this is a temporary rise, or a trend. S Thompson confirmed a review of associated NESCol policies and procedures, and the sourcing of legal advice.</p> <p>In response to a positive comment concerning mandatory GDPR training having been completed by 88% of staff during the calendar year but noting that its' undertaking should be nearer 100% if compulsory, S Thompson highlighted an ongoing review regarding what constitutes obligatory learning.</p>
24-25	<b>Any Other Business</b>

	No items were raised.
25-25	<p><b>Summation of Actions and Date of Next Meeting</b>  S Lawrance provided a summary of the identified actions and confirmed the next Committee Meeting as Wednesday 25 February 2026 at 10:00am.</p>
	<p style="text-align: center;"><b>Meeting ended at 11:14am</b></p> <p style="text-align: center;"><b>Members of the A&amp;R Committee and Audit Scotland Attendee joined the F&amp;R Committee Meeting at 11:30am</b></p>
	<b>Reserved Matter for Decision (in conjunction with F&amp;R Committee)</b>
26-25	<p><b>Financial Statements, 2024-25 Overview</b></p>
27-25	<p><b>Draft Audited Financial Statements, 2024-25</b></p>

	<b>Reserved Matter for Discussion (in conjunction with F&amp;R Committee)</b>
28-25	<b>Audit Scotland Annual Audit Report AY2024/25</b>
	<b>Members of the A&amp;R Committee and Audit Scotland Attendee left the F&amp;R Committee Meeting at 12:10pm</b>

<b>Actions from the Audit &amp; Risk Committee Meeting – 26 November 2025</b>			
<b>Agenda Item</b>	<b>Action</b>	<b>Responsibility of</b>	<b>Deadline</b>
20-25	Strategic Risk Register:		
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21-25	<b>Good Governance Compliance Report:</b> PowerBi access detail to be shared with Regional Board members via email	Board Sec	ASAP
22-25	<b>University of Dundee Key Findings Report:</b> responses to the findings to be shared with Regional Board members for information	Board Sec	10/12/25

**Signed: J Gifford, Audit & Risk Committee Chair**

**Dated: 25.02.26**