Notre Dame
CATHOLIC SIXTH FORM COLLEGE

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Principles: *Selflessness, Integrity, Objectivity, Accountability, Openness, Honesty, Leadership*
Virtues: *Trust, Wisdom, Kindness, Justice, Service, Courage, Optimism*

Minutes of the Audit Committee held on Microsoft Teams on:
Wednesday 11 February 2026 at 5.00PM

PRESENT: John Barnes (Chair)
Paul Casey
Anna Cookland
David Ellis

IN ATTENDANCE: Karen Petrillo - Director of Finance and Operations
Justine Barlow - Principal
Ade Kosoko - TIAA
Denise Hark – Clerk to Corporation
Rebecca Clacher – Clerk to Corporation Designate

1.00	**APOLOGIES FOR ABSENCE AND MEMBERSHIP MATTERS**	**ACTION**
1.01	Apologies for absence were received from Scott Gillon (Wylie Bisset).	
1.02	The Chair recorded grateful thanks to Paul Casey for all the work he had carried out on behalf of the Audit Committee over a significant number of years.	
2.00	**DECLARATION OF INTERESTS**	
	There were no declarations of interest made regarding items on the agenda.	
3.00	**MINUTES OF THE PREVIOUS MEETING**	
3.01	The minutes of the previous meeting held on 17 September 2025 were **agreed** as a correct record and are **approved** for signature.	
4.00	**REVIEW ACTIONS AND MATTERS ARISING**	
4.01	Further to Minute 9 of the previous meeting which had referred to the Insurance Risk Audit report being presented at the next meeting the DFO reported that there had not been a report following this audit. This had been a full day audit for the benefit of the insurers, and they had given the college areas to address. The college is working on these areas and has gone out to tender for a new insurance provider.	

4.02 The DFO reported that more information would be available regarding a new risk register at the next meeting as she would be receiving a demonstration from a company,

4.03 The DFO agreed to review a few risk register systems and ask them to provide workshops for governors if possible.

4.04 Following a recent SFCA webinar attended by a number of committee members it was suggested that the emerging risk radar may be useful to adopt.

5.00 **INTERNAL AUDIT REPORTS**

AK reported on the Assurance Review of Procurement which had been completed in February 2026. The audit had included looking at processes for procuring goods and services, the procurement policy, and the tender waiver process.

5.01 The audit had given limited assurance with one high risk recommendation, four medium risks and one operational recommendation.

5.02 The high-risk recommendation related to the sample of 12 expenditure items and were as follows:

- To ensure that three quotations are obtained for all expenditures exceeding £20,000.
- For all procurement exercises with a value exceeding £100,000, a formal tender evaluation and scoring report be prepared, approved, and documented prior to the award of any contract.
- Where a tender process is formally waived, to ensure that a contract is issued in accordance with the College's standard terms and conditions, and that the waiver receives the required approval from the Finance & Resources Committee.

5.03 Medium risk recommendations were:

- To identify procurement risks and include in the risk register.
- To implement a formalised waiver framework for any deviations from the three-quotation or tender requirements, including a standardised waiver template that clearly records the rationale for the exception.
- To establish a structured internal training programme to ensure all relevant staff are fully informed of the requirements and operational changes introduced by the Procurement Act 2023.
- An operational recommendation was to consider introducing controls that track cumulative spend by supplier so the College can identify when multiple lower value purchases collectively exceed the £20,000 threshold. This should include system flags for aggregated spend.

5.04 The DFO reported that quotes are sought as a matter of course for purchases over £20k, however there had been an instance of a purchase of calculators which were sold to students at cost price totalling £20,985, where three quotes had not been obtained. The calculators were bought on a sale or return basis with students buying them at cost price and the calculators being returned to the supplier if not sold. This is at no risk to the college. This had been the first time that student numbers were so high in maths that the cost had exceeded £20k. The DFO reported that she had spoken to the Head of Maths about the process and he confirmed that he had carried out due diligence at the time of purchase of the calculators.

5.05 The DFO reported that for one of the samples chosen regarding exam board fees the college has no choice of provider for the fees.

5.06 One of the findings relating to procurement exercises over £100k was that there was no formal tender document available for Romero the insurance broker. The DFO reported that the contract with Romero had been extended because they were handling something confidential. This has now gone out to tender.

5.07 Testing had shown that there was one instance where a supplier had been exempted. They had previously managed a project. The costs were approved in December 2023 but there was no formal approval minuted from the Finance & Resources Committee. The DFO reported that the college had asked AHR to draw up plans and costs for the Mezzanine project and these were presented to Corporation in December 2023. The costs for the project were agreed; however, this had not been formally acknowledged by the Finance & Resources Committee. AHR had been a supplier to the college for a long time, and they charged at the standard market rate. They had already started the work for a CIF bid and then gone out to tender.

5.08 A governor commented that a discussion had taken place at the previous Corporation meeting noting that it was often necessary to move quickly when agreeing capital projects. The DFO noted that the college only had two weeks to submit the CIF bid.

5.09 The DFO reported that she had requested an exemplar template for the quote evaluation summary from TIAA which would give an overview that all quotes have been assessed fairly.

5.10 Q: What records should we keep regarding a formal waiver?
A: (DFO) this should be an exemplar template to be signed by the committees.

5.11 The Chair noted that a document should be put in place to show agreement from the Board.

5.12 Q: How many Heads of Department are able to authorise purchases over £20k?
A: (DFO) There are only a couple of Heads of Department who can authorise over this amount. The IT Manager and Estates Manager also have budgets over £20k. There are only a few staff who have large budgets who would need training.

5.13 The Cedar MIS software had cost £63k. There are no other suppliers in the Sixth Form sector who would be able to provide this type of software so the college would not need to go out to tender.

5.14 A governor suggested that payments could be reviewed at each Finance & Resources Committee meeting to look at any purchases over £20k.

5.15 Q: How are orders raised?
A: (DFO) Orders are still on a paper-based system. It is hoped that a new finance system will be put in place from August so that orders will go through an electronic approval system.

5.16 The following progress has been made towards the recommendations:

- Procurement risk has been added to the risk register.
- There will be a standing agenda item for anything requiring a waiver.
- The centralised contract register will be manual until the new system is in place.
- The DFO will brief the SLT on the Procurement Act.

5.17 Q: Will the implementation of the new finance system be disruptive?
A: To mitigate against disruption, it is proposed that the system will be installed in August as this is the least disruptive time. Xero for Education is education sector specific.

5.18 Q: Will this affect the external audit?
A: (DFO) The external auditors start their audit in October. They will be able to see the old system, and they can also be given a read-only licence for the new system.

5.19 Q: What other internal audits are planned for this year?
A: (DFO) The Disaster Recovery audit is taking place later this week. The audit on Estates Compliance will be left until later in the year as the new Estates Manager has only just started in post.

5.20 AK noted that the whole internal audit process had gone well so far, with everything progressing in a timely manner and the college had been accepting of the findings.

(AK left the meeting at this point 5.48pm).

6.00 RISK MANAGEMENT

6.01 The updated risk register had been provided with the papers for the meeting.

6.01 The DFO reported that a new item had been included relating to the recommendations from the internal audit regarding procurement.

6.02 Q: Has this affected the risk score?
A: (DFO) The residual risk score has been tweaked but this is still rated as Green, providing substantial assurance. There is an issue that there is one rating for all areas under this section, which leaves the rating as Green, however, after the audit procurement should be Amber.

6.03 A governor noted that the downside of reducing the headings was that the lower levels can't be finessed. He suggested that this should be kept as adequate until the actions have been completed. The DFO asked whether it might be worth waiting until another system is in place. The Chair agreed that a clearer system would be helpful.

6.04 **Action**: The DFO to look into alternative Risk Register reporting systems and bring back recommendations to the committee.

6.05 Q: Have any of the existing risks changed?
A: (DFO) None of the scorings have changed.

6.06 The DFO noted one risk which is not included on the risk register which is the Chapel. This is on the college grounds but is owned and insured by the Diocese. There are some areas of the Chapel in disrepair, including roofs leaking and residue on the floor caused by damp. This has been included in the Capital update for the Finance & Resources Committee, and the issue has been raised with the Diocese who are taking it seriously. The DFO added that the risk was that the Chapel is within the building with no fire detection system. The Principal added that the ongoing deterioration of that part of the building could have an impact on the whole building.

6.07 The DFO reported that photographs have been taken of the Chapel and this has been reported to the Director of Estates for the Diocese. An audit trail of lodging concerns has been maintained. The Principal added that this would also be raised with the Episcopal Vicar.

6.08 The Chair advised that something should be included in the Health and Safety risk that recognises this risk and that the Diocese should be urged to take action.

6.09 Q: Is there an agreement with the Chaplaincy on how often the college can access the Chapel?
A: (JB) This is an informal agreement. Mass is offered once a week and also at the weekend.

6.10 The Chair noted that as this is not just the college which is at risk this must be pursued.

6.11 The DFO agreed that the Chapel would fit into the Estates section of the risk register, however, it is not part of the college estate, and the college can't maintain or insure it.

6.12 The Principal noted that the college can demonstrate that everything possible has been done to mitigate the risk, including getting professional reports and keeping it on the radar of the Diocese.

6.13 Q: Is there any update on capital bids?
A: (JB) Capital funding was announced yesterday but the capital has been devolved to the West Yorkshire Combined Authority. There are no details yet on how they will be running the bids.

6.14 Q: With reference to strike days in the Quality section of the risk register is there anything anticipated?
A: (JB) There had been 8 strike days in 2024/2025, and there is the potential for further strikes in the future.

6.15 Q: What risk control is there for this?
A: (JB) There is no risk control as staff are entitled to exercise their right to strike. The only mitigation is that INSET days could be rearranged.

7.00 **POLICIES**
The following policies were presented for approval:
- Gifts and Hospitality Policy
- Risk Management Policy
- ICT Acceptable Use Policy – Staff
- ICT Acceptable Use Policy – Students

7.01 **Gifts and Hospitality Policy**
There had been a minor update to the policy with regard to the level of reward being increased from £45 to £50.
Agreed: That the Gifts and Hospitality Policy is approved.

7.02 **Risk Management Policy**
It was agreed that an amendment is made to paragraph 3 on page 3 to remove "e.g. international students" as this is not required in the policy.
Agreed: That the Risk Management Policy is Approved.

7.03 **ICT Acceptable Use Policy – Staff**
It was agreed that reference to the Cedar parent policy on page 12 should be removed as this is not relevant to staff.
Q: Is the policy DfE guidance driven?
A: (DFO) Yes.
Agreed: That the ICT Acceptable Use Policy Staff is approved.

7.04 **ICT Acceptable Use Policy – Students**
Q: Does the college have a system to detect students using AI?
A: (JB) The college does not subscribe to a system as the cost for a college of this size is prohibitive, but it has a plagiarism policy, and the sanctions are severe. The college will continue to monitor.

7.05 Q: Have there been any occasions where the exam board have identified plagiarism?
A: (JB) There haven't been any to date.

7.06	Q: What does paragraph 10.10 relate to “one to one live sessions will be recorded for Safeguarding”? A: (JB) This relates to remote lessons and was put in place during Covid. This is standard procedure.
7.07	**Agreed:** that the ICT Acceptable Use Policy Students is approved.
7.08	**Reserves Policy** Q: Would it be worth making this policy into a full Treasury policy? A: (DFO) It could potentially be incorporated into the Financial Regulations.
7.09	Q: Paragraph 7.1 forecast increases liability. Is there scope for this? A: (DFO) Yes, this can be accounted for in the budget model.
7.10	The DFO confirmed that this referred to planned reserves.
7.11	The DFO noted that Treasury Management is included in the Financial Regulations.
7.12	Q: Is there an annual fully costed plan for the use of reserves in capital projects? A: (DFO) Yes this is carried out annually and discussed at Finance and Resources Committee. Significant levels of reserves are being allocated over a 10-year period on capital projects.
7.13	**Agreed**: That the Reserves Policy is recommended to Corporation for approval as an interim policy before being incorporated into the Financial Regulations.
8.00	**ANY OTHER BUSINESS** There were no items of any other business raised.
9.00	**DATE AND TIME OF NEXT MEETING**
9.01	The date of the next meeting was confirmed as 12 May 2026.

The meeting at closed at 6.40pm.