

**Minute of the Audit and Risk Committee  
Held by Hybrid Attendance at Kilmarnock Campus  
Tuesday 02 December 2025**

**Present:**

Jane Grant	Chair
Michael Ross	Vice Chair
Brian Green	Non-Executive Board Member
Gillian Longmuir	Non-Executive Board Member
Chris Boyce	Elected EIS-FELA Staff Member (Item 2 onwards)

**In attendance:** (Item 2 onwards)

David Davidson	Vice Principal, People, Performance & Transformation
Hilary Denholm	Board Governance Advisor & Minutes
Brad Johnstone	Director of Digital Infrastructure
Sara Rae	Vice Principal, Skills & Enterprise
Alan Ritchie	Vice Principal, Finance & Infrastructure
Liz Walker	Chief Financial Controller
Siobhan Hamilton	Wbg – Internal Auditor Manager
Andy Reid	Azets – Director, External Auditors (Item 1 only)

**1. Meeting with External and Internal Auditors (6) without staff members**

In accordance with the Committee’s terms of reference, the Committee held a meeting with Internal and External Auditors without management in attendance. The purpose of this meeting was to provide the Auditors with the opportunity to present their views on the College and management.

External and Internal Audit both advised that there were no material issues or concerns raised in this regard, and that good collaborative working and quality information had helped achieve the audit plan completion.

**The Chair and the Committee members thanked the Auditors for their contribution and welcomed both the positive feedback put forward and level of assurance provided.**

*The External Auditor, A Reid left the meeting at this point and staff members and attendees joined the meeting.*

**2. Welcome and Declarations of Interest**

The Chair welcomed all present to the meeting.

There were no Declarations of Interest presented.

The meeting was confirmed as quorate.

### 3. Apologies

Apologies were received from Marko Prorocic, Elected Professional Services Staff Member.

### 4. Minutes of the Previous Meeting held on 16 September 2025 (*Paper 1*) C/P

The minutes were approved as a correct record.

**Proposed:** Michael Ross                      **Seconded:** Brian Green

### ARC Action & Decision Tracker (*Paper 1A*) (P)

The Committee noted all previous decisions and actions were completed.

### 5. Matters Arising

There were no other outstanding matters arising from the minutes.

### 6. 2024-25 Freedom of Information Annual Report (*Paper 2*) (P)

S Rae highlighted the main points from the report to the Audit and Risk Committee to provide assurance that the College is meeting its statutory obligations under the Freedom of Information (Scotland) Act 2002 and related regulations.

**The Committee was asked to note the content of the report and consider whether the Internal Audit Plan requires to be reviewed.**

#### **The Committee noted:**

- The College achieved a 100% on-time response rate to FOI and Environmental Information Requests (EIR) in 2024-25, improving from 95% in the previous year. This reflects strengthened internal tracking and information gathering processes.
- There was a decrease in total requests (33 in 2024-25 vs. 39 in 2023-24), with a significant drop in EIR requests, suggesting reduced public concern over environmental issues. However, the College continues to monitor areas like RAAC in buildings and environmental management for potential risk recurrence.
- The profile of stakeholder requestors shifted, with more requests coming from private companies (24%) and fewer from unions and the Scottish Parliament. This may indicate changing stakeholder interests or increased external scrutiny, which could introduce new reputational or compliance risks.
- Salary and staff information remain high-interest areas, with requests focusing on principal's salary, staff earning over £50k and staff departures. These topics are sensitive and require careful management to mitigate reputational and compliance risks.
- The report identifies ongoing risks in environmental compliance and the handling of sensitive staff data. The Audit and Risk Committee was advised to keep these areas under scrutiny and consider whether the Internal Audit Plan required review.

**Decision: ARC50-D01** - The Committee considered that no adjustments were required to the Internal Audit Plan and approved the report for publication to the Board of Management.

## **7. 2024-25 Complaints Annual Report Paper 3 (P)**

S Rae highlighted the key movements, trends and areas of concern for the Audit and Risk Committee from this report which compared the 2024-25 and 2023-24 Annual Complaints Reports. The analysis covered overall complaint volumes, resolution performance, complaint categories, sub-category trends and notable risks or emerging issues.

**The Committee was asked to note the report findings and consider whether any adjustments to the Internal Audit Plan are required in light of the trends and risks identified.**

**The Committee noted:**

- The 2024-25 Complaints Annual Report demonstrates the College's ongoing commitment to transparency, accountability and continuous improvement in complaints handling.
- The College has seen a notable increase in the total number of issues and complaints received compared to the previous year, rising by 14% and 8% respectively. Despite this, performance in early resolution and timeliness has improved, with a higher proportion of complaints resolved at Stage 1 and within the Scottish Public Services Ombudsman (SPSO) target timescales.
- While the proportion of upheld or partially upheld complaints has decreased slightly, the overall increase in complaint volumes highlights the importance of maintaining robust processes and adequate resources to manage future demand.
- The College remains compliant with all legislative requirements for complaints handling, and the publication of this report reinforces its commitment to openness.
- Continued focus on staff training, communication, and operational improvements will be essential to sustaining positive trends and addressing emerging challenges.

**Decision: ARC50-D02** - The Committee considered that no adjustments were required to the Internal Audit Plan and approved the report for publication to the Board of Management.

## **8. Internal Audit Reports**

S Archibald highlighted the main points from both Internal Audit Report papers and the Audit and Risk Committee were requested to consider and note the two reports.

- **External Communications – Website Paper 4 (P)**

This audit reviewed the external communications methods adopted by the College to liaise with key stakeholders, and particularly the College website. The audit provided a strong level of assurance over the College's external communications methods.

One low level recommendation raised recommended that the College enhance the Website Management Procedure and Guidance document by introducing clearly defined roles, responsibilities, escalation routes, and compliance requirements, and by establishing a regular review and update process. The enhanced document would then require formal approval.

- **Student Voice Paper 5 (P)**

The Student Voice audit was undertaken to evaluate the effectiveness of current student voice arrangements in place at the College and assess the robustness of the governance structures in supporting its operation and strategic development. The audit provided a strong level of assurance over the College's student voice arrangements, and no recommendations were raised.

Discussion took place around the impact from student feedback, with real examples highlighted where changes and improvements had resulted. A more detailed report on the actions and impacts from student feedback will be presented to the Learning, Teaching & Quality Committee.

**The Committee noted both the report's findings.**

## **9. Internal Audit Progress Report Paper 6 (P)**

S Archibald detailed the updated audit assignments plan, with phase 1 now completed, and future audit work plans for 2026 explained, setting out the scope and objectives of the work, allocating resources and establishing target dates for the completion of the work.

Each assignment plan will be agreed and signed off by an appropriate sponsor from the College.

Discussion took place around the use of the additional 4 days available now that they are not required for the EMA review. Committee members were asked for suggestions for their use including advisory, assurance mapping, an identified risk area, or roll over to the following year.

**Action - ARC 50: A01 – Committee members to forward suggestions for the use of the additional time available to A Ritchie for further discussion with the Internal Auditor.**

## **15. AOB**

The minutes of the Joint ARC/PIFCo meeting held on 18 November will be circulated for approval.

There was no other business.

**Date of Next Meeting:** Tuesday 17 March 2026, at Ayr Campus

*P - Papers will be published on the College Website; R - Papers will not be published for reasons of commercial confidentiality or for reasons associated with data protection legislation; C/P - Confirmed minutes will be published on the College Website*

***RESERVED ITEMS ON THE NEXT PAGE***