Edinburgh College

Approved minutes of the meeting of the Audit & Risk Assurance Committee held at 15:00 on Wednesday 4 March 2026 in the Boardroom at Sighthill Campus.

Present:	Kenneth Brooker (Independent Member); Peter Burns (Independent Member); Judit Harangozo; Derek Hynds; and Bill Troup (Chair).	
In attendance:	Jon Buglass	Vice Principal Innovation, Planning & Performance
	Audrey Cumberford	Principal and Chief Executive
	Ian Deed	Director of Finance and Estates Infrastructure
	Gordon Hope	Digital Infrastructure Service Lead
	Mike Jeffrey	Vice Principal Corporate Development
	Gemma MacLeod	Internal Auditor (BDO)
	Fraser Rudge	Board Secretary
	Michael Speight	External Auditor (Forvis Mazars)

1 WELCOME & APOLOGIES

The Chair welcomed those present to the third meeting of the Audit and Risk Assurance Committee in academic year 2025/26. No apologies were received and the meeting was confirmed as quorate.

2 DECLARATIONS OF INTEREST

No declarations of interest were received.

3 MINUTES OF PREVIOUS MEETING

The Committee APPROVED the minutes of the meeting of 26 November 2025 (Paper A) as an accurate record.

4 MATTERS ARISING REPORT

The Committee NOTED the status of actions as detailed within the Matters Arising Report (Paper B).

4.1 Future Deep Dives (In progress)

As per minutes 4.3 and 5.4, the Committee NOTED that the timing of deep dives into Employer Relations and Data Protection would be amended.

4.2 Cyber Essentials Plus (In progress)

The Committee NOTED an update from the Digital Infrastructure Service Lead on activity to achieve Cyber Essentials Plus. Members were advised that the requirements for achieving Cyber Essentials Plus accreditation would become more demanding from April 2026; that new requirements would need to be placed on staff and students to achieve accreditation; and that it was proving difficult to source ongoing external support for some of the College’s bespoke systems. The Committee were informed that the Executive Team would give further consideration to the action, and would provide an update at the next meeting.

4.3 Internal Audit: Data Protection (In progress)

The Vice Principal Corporate Development reported that the additional external support provided to enable more timely completion of the Information Asset Register had not met the College's requirements. Members were informed that approval had been granted for a new, 0.6FTE, member of staff to support the Information Governance Manager. However, there would be a delay in making the appointment as the College had temporarily frozen staff recruitment. In response to a separate query, it was explained that the action was reflected in the Top-Level Risk Register and in the relevant operational risk register.

Members noted that completion of the Information Asset Register in early 2026 was no longer feasible, and were advised that completion was expected by the end of 2026. Related to this, members noted that the Committee had requested a deep dive on data protection, with a focus on the Information Asset Register. This deep dive had been scheduled for May 2026, and would be rescheduled to 2026/27.

4.4 Committee Reporting Requirements (In progress)

The Digital Infrastructure Service Lead advised that the action remained in progress, and that a meeting would be arranged at a suitable time.

4.5 Third Party Service Provider Risk (Complete)

The Committee NOTED the information provided as an appendix to the Matters Arising Report.

4.6 Whistleblowing Policy and Procedure (Complete)

Members NOTED that 'Whistleblowing & Fraud' had been added as a standing item to the Committee's agenda, and that this would allow routine reporting on any cases, or confirmation of the absence of any cases.

4.7 Internal Audit Plan 2025-26 (Complete)

Members were informed that clarification was sought on the scope of the planned advisory audit on the College's governance approach and arrangements related to the procurement and usage of AI-enabled products. It was explained that a meeting with the Internal Auditor would be held on 20 April 2026 to agree the scope of the audit.

The Director of Finance and Estates Infrastructure advised that he would liaise with colleagues across the College to understand how an advisory audit could be of greatest use. The Committee AGREED that an initial audit outline be shared with Committee members prior to the scoping meeting, and that suggestions be sent to the Director of Finance and Estates Infrastructure for consideration.

Separately, it was observed that the usage of AI in governance had yet to be considered. It was queried whether targeted guidance could be created for members of the Board, the Board's committees, and the Executive Team.

5 RISK ASSURANCE

5.1 Risk Management Report

The Committee received the Risk Management Report (Paper C) which provided an update on matters relating to risk management and business continuity at the College. The Director of Finance and Estates Infrastructure introduced the paper, and advised members of the Committee that he had taken on responsibility for risk management at the College.

5.1.1 The Committee NOTED the College's Top-Level Risk Register (TLRR), as endorsed by the Risk Management and Assurance Group (RMAG) at its meeting on 3 February 2026. Members noted that the TLRR had recently been transferred onto a new template and it was explained that all risks had been renumbered sequentially; that risk leads had reviewed their respective risks; and that work was ongoing to ensure that all risk descriptions and controls were accurate and complete. Members DISCUSSED the TLRR, and it was suggested that future reports would benefit from including confirmation where there was no update; use of highlighting to show aspects that had been updated; and additional information on the action(s) planned where the target risk had been reached.

5.1.2 The Committee NOTED the revised Business Continuity Framework; and were informed that no material changes had been made to the framework; however, the document had been substantially revised to improve clarity, consistency, and alignment with current practice. The Committee APPROVED the revised Business Continuity Framework.

5.1.3 The Committee NOTED the revised Critical Incident Management Policy and Procedure; and were informed that no material changes had been made to the policy or procedure. It was explained that updates primarily related to the contact lists to and key external stakeholders. For future reviews, it was suggested that the policy and procedure could be more clearly differentiated. The Committee APPROVED the Critical Incident Management Policy and Procedure.

5.1.4 The Committee NOTED the revised Business Continuity Plan for Adverse Weather; and were informed that no material changes had been made. Minor updates had been made based on learning from a recent tabletop exercise. The Committee APPROVED the Business Continuity Plan for Adverse Weather.

5.1.5 The Committee NOTED that the College's Risk Appetite Statements were due to be reviewed by the Board of Management within 2025/26.

5.1.6 The Committee NOTED that three business continuity management plans had been developed, approved by system owners, and reviewed by the Risk Management Action Group in February 2026. Members were informed that the plans for 'My EC', 'PECOS', and 'Moodle' were available to view on the Board Portal.

5.1.7 Members DISCUSSED the process by which business continuity management related actions were tracked and how the criticality of systems was established. It was explained that the Portfolio Manager maintained a review schedule, and coordinated actions with relevant staff across the College. Related activity was then reported to the Risk Management Action Group. It was further explained that the Portfolio Manager assessed criticality in consultation with relevant College staff, prior to the assessment being reviewed by the Senior Management Team. It was suggested that, where it was not already being used, consideration be given to using the concept of 'maximum tolerable downtime' as a measure of criticality.

5.1.8 Members DISCUSSED the length of the report, and it was observed that the November 2025 meeting had not received an update to allow additional time to discuss the Annual Report and Financial Statements. Members AGREED that, going forward, the Committee should receive a risk management report at each meeting.

5.1.9 Members DISCUSSED briefly queries relating to the process for managing course applications; potential contingencies associated with the loss of third-party degree accreditation; and the consideration of IT related risks by the College's Vulnerability Management Group.

5.1.10 Members were informed that the Chair and the Board Secretary had given initial consideration to how the outcomes of relevant internal audits, and the associated consideration by the Audit and Risk Assurance Committee, could be more directly communicated to the other committee chairs.

5.2 National Fraud Initiative 2025 Report

The Committee NOTED the update on the College's participation in the National Fraud Initiative (Paper D); that the National Fraud Initiative process occurred every two years; that the 2024/25 exercise had been completed in July 2025; and that that one minor error had been identified and resolved. Members noted that the 2026/27 exercise was due to commence mid-2026.

5.3 Cyber Security Risk Control Matrix

The Committee NOTED a verbal update on the Cyber Security Risk Control Matrix from the Digital Infrastructure Service Lead. Members were updated on recent activity to improve endpoint privilege management and identity verification, work to remove legacy risks, and work to further segment the network and enhance threat detection. Members DISCUSSED the update and received responses to various technical questions. Members commented appreciatively on the update, and it was suggested that such content could be better reflected within the College's risk register.

5.4 Deep Dive: Employer Relations

The Chair explained that the Director of HR&OD had sent apologies to the meeting and advised that the deep dive would be postponed to the Committee's next meeting.

6 INTERNAL AUDIT

6.1 Summary of Audit Recommendations

The Committee NOTED a report on progress against internal audit recommendations previously reported to the Audit & Risk Assurance Committee (Paper E). The Director of Finance and Estates Infrastructure provided an overview of the audit recommendations that had been closed and those that remained in progress; and advised that the College was submitting regular progress updates to the Internal Auditor.

6.2 Payroll

The Committee NOTED that, in accordance with its 2025/26 Internal Audit Plan, the Internal Auditors had undertaken a review of the controls in place around the College's payroll procedures (Paper F). The audit considered controls related to policies and procedures, unauthorised amendments, supervisory controls, access controls, and pension payments.

The Committee NOTED that the audit had identified one finding of low significance. The Internal Auditor informed the Committee that a substantial level of assurance had been recorded over the design and operational effectiveness of controls; and advised that an appropriate follow up action had been agreed by management. The Committee further NOTED the areas of good practice identified by the audit. Members DISCUSSED briefly the reconciliation of the payroll and HR systems. Secretary's Note: it was subsequently clarified that the HR and payroll functions were both supported by a single system, iTrent and an additional reconciliation process was not required.

6.3 Staff Recruitment

The Committee NOTED that, in accordance with its 2025/26 Internal Audit Plan, the Internal Auditors had undertaken a review of the controls in place around the College's staff recruitment procedures (Paper G). The audit considered controls related to policies and procedures, training, consistency of approach, equal opportunities, best value, and pre-employment checks.

The Committee NOTED that the audit had identified one finding of low significance. The Internal Auditor informed the Committee that a substantial level of assurance had been recorded over the design and operational effectiveness of controls; and advised that an appropriate follow up action had been agreed by management. The Committee further NOTED the areas of good practice identified by the audit.

In response to a query, it was explained that the usage of agency staff was out of scope for the audit. Members were advised that the College used agency staff by exception and, where a need was identified, agency staff were sourced through established procurement frameworks. Separately, it was clarified that the audit did not cover contract terms. Members DISCUSSED briefly role evaluation and the usage of standardised salary spines. Secretary's Note: it was subsequently clarified that support and support management roles had been evaluated in 2016, and were part of the national job evaluation project. Support staff were on a college specific pay spine aligned to job evaluation scores. Lecturer and lecturing management roles had not been nationally evaluated, although there was a national pay spine in place for these roles. Support management and senior management roles had on spot salaries, and there were no salary scales for these posts.

6.4 Commercial Contracts Management

The Committee NOTED that, in accordance with its 2025/26 Internal Audit Plan, the Internal Auditors had undertaken a review of the controls in place around the College's commercial contracts management procedures (Paper H). The audit considered governance and policies; contract initiation, drafting, and approval; record keeping; performance monitoring and reporting; and contract renewals.

The Committee NOTED that the audit had identified five findings; one of high significance, and four of medium significance. The Internal Auditor informed the Committee that a limited level of assurance had been recorded over the design and operational effectiveness of controls; and advised that appropriate follow up actions had been agreed, or partially agreed, by management. It was explained that the follow up actions partially agreed to included contracts where it would be disproportionate to apply the recommended action to. The Committee further NOTED the areas of good practice identified by the audit.

Members DISCUSSED the need for greater centralised coordination of activity, and the need for increased awareness of agreed college-wide standards. Members of the Executive Team in attendance commented that they had found the audit recommendations to be very helpful; and that they expected that implementation of the recommendations would provide a sound foundation on which to grow the College's commercial income. Members were informed that the new Head of Department role included responsibilities for alternative income generation, which would also help to improve coordination. Members discussed briefly whether procurement of a customer relationship management system would be beneficial, and it was suggested that consideration was not an immediate priority.

The Committee were advised that the College's response to the audit recommendations would be coordinated by the recently established Alternative Funding Committee, and by the recently appointed Director of Income Generation and Partnerships. Members noted that reports on progress would be made to the Finance, Business Development and Resources Committee, and to the Audit and Risk Assurance Committee.

It was observed that the Audit had identified that the Contracts Management Framework had not been approved or implemented. It was suggested that the 2026/27 Internal Audit Plan could include an audit of the College's approvals process.

7 ANY OTHER COMPETENT BUSINESS

7.1 Horizon Scanning Update

The Committee NOTED verbal horizon scanning updates from both the Internal and External Audit Leads. Members were informed of relevant events being held by Audit Scotland and Forvis Mazars; and of the publication of a JISC article on cyber-attacks against UK educational institutions.

7.2 Whistleblowing & Fraud

Members NOTED that no fraud incidents or whistleblowing cases had been reported since the Committee last met on 26 November 2025.

7.3 Chief Operating Officer

The Principal and Chief Executive provided a brief verbal update on the recruitment process for the Chief Operating Officer vacancy, and the associated transitional arrangements.

The Committee NOTED that the former Chief Operating Officer would provide part-time interim cover for 3 days per week, starting on 17 March and ending on 30 June 2026. It was explained that transitional support would be focused on activity associated with finance, HR, risk, and governance. Members were informed that the Vice Principal Innovation, Planning & Performance would temporarily assume line management responsibility for IT; and that the Director of Finance and Estates Infrastructure would assume additional responsibilities.

It was agreed that a note prepared by the Principal and Chief Executive and the Board Secretary would be circulated to Committee members.

7.4 AI-related academic misconduct

The Committee DISCUSSED briefly a query on the extent to which the College had been affected by AI-related academic misconduct. Members were advised that there had been a small number of cases that had been referred to the College's Quality and Improvement team for consideration, but no cases had been referred through the Malpractice Procedure. It was observed that AI-related academic misconduct was of significant concern to universities; and that the practical and vocational nature of many college assessments provided fewer opportunities for AI-related academic misconduct to occur.

8 FOR INFORMATION

8.1 Audit & Risk Assurance Committee Business Planner 2025/26

The Committee NOTED the potential agenda items identified for the Committee's meeting on 20 May 2026. It was agreed that meetings in 2026/27 would be included as part of the Business Planner from the next meeting; and that the Business Planner would be updated to reflect the deep dives that had been rescheduled (minutes 4.3 and 5.4 refer).

8.2 Audit Scotland Statutory Fees 2025/26

The Committee NOTED the expected 2025/26 external audit fee (an increase of 4.3% from the previous year) as outlined by Audit Scotland.

9 DATE OF NEXT MEETING: 20 MAY 2026