

AUDIT COMMITTEE

16 February 2026 via Microsoft Teams (including videolink)

CONFIRMED SUMMARY MINUTES

Contact Georgina Lawson georgina.Lawson@northumbria.ac.uk, Secretary to the Board of Governors, with any queries about these Summary Minutes.

The meeting was preceded by a closed meeting with Committee members and the representatives of internal and external audit.

Present: H Thorne (Chair), A Fellows, J Hudson, P Turnbull, I Wilkin
 Observer: P Judge [to minute AC25/51]
 Apologies: M Wilkie (KPMG)
 Secretary: G Lawson, B Lenney (Assistant Secretary)
 In attendance: J Blewett (KPMG), Prof L Bracken [AC25/54], Dr G Brown [AC25/52], A Clemmet [AC25/55], Dr S Corbett [AC25/51], Prof J Entwistle [AC25/55], Prof T Lawson, Prof A Long, L Mayfield, S McNally (PwC), C Stogden, A Sahota (PWC), J Taylor.

MAIN ITEMS DISCUSSED/DECIDED ON AT THE MEETING

1.	<p><u>Introduction</u> <u>Vice-Chancellor’s Horizon Scanning</u> [Oral Report] The Vice-Chancellor and Chief Executive provided an update on national, regional and local sector and policy developments and their implications for Northumbria. The external environment continued to be challenging with the most recent OfS analysis showing nearly half of English universities forecasting deficit positions for 20256-26. UCAS end of cycle data for 2024/25 showed record growth in acceptances driven by an increase of 3.5% from UK 18-year olds though HESA data suggested that the total number of students had fallen for the second year due to international PGT students falling by 10% year on year. Engagement activities on pensions were ongoing as were negotiations with UCU. OfS was consulting on a new general condition, E8, which would apply to all universities with sub-contracting or franchising arrangements in place., A new University Partnership Governance Committee would be established to complement existing governance reporting to Academic Board and Strategic Performance Committee. Professor Louise Bracken had attended a roundtable event on the HE sector and foreign interference on behalf of Northumbria.. Recruitment had commenced for Deputy VC and PVC Education roles and Governors were encouraged to share the opportunities across their networks. Northumbria had been rated as ‘1st class’ for sustainability and was once again the highest ranked university in the NE England in the People and Planet League table, ranking 16th in the UK for sustainability. The Committee noted the report.</p> <p><u>Strategic Risk Report</u> [AC25/49] The Committee requested a number of for clarifications be added to the Strategic Risk Report and endorsed this for consideration by Board of Governors on 2 March subject to those additions. The Committee requested that consideration was given as to whether the risk management and risk review and reporting process could be made more agile for future reporting.</p>
2.	<p><u>External Audit 2024/25</u> <u>External Audit – Feedback on 2024/25 Audit</u> [Oral Report] The Committee noted an update from KPMG, the University’s External Auditors, noting that the accounts had been signed off by the December deadline and that the accounts for the University Nursery audit were nearly complete.</p>
3.	<p><u>Internal Audit Plan</u> <u>Internal Audit Progress Report 2025/26</u> [AC25/50] The Committee noted progress on the implementation of the Internal Audit plan.</p>

Internal Audit Report: IT Vulnerability and Patch Management [AC25/51]

The Committee considered the management response to the IT Vulnerability and Patch Management internal audit report which had been updated since the circulation of a draft version to the Committee on 17 December. A structured programme of work had been developed with a Programme Manager in place to manage the action plan, though management proposed not implementing all recommendations where business disruption would be disproportionate to risk reduction. Actions would be tracked through both University and PwC follow-up processes. The Digital Masterplan had been updated to include the recommendations relating to culture and included increased messaging on the importance of cybersecurity and ensuring it was included as part of the regular PDA processes of all staff. **The Committee discussed the report in depth, particularly in relation to the recommendations that the Management did not fully agree with, noting that that the management response had been developed drawing on advice from PwC who would continue to work with the University to reduce the outstanding risks. It was noted that further updates would be made to the proposed management response in relation to mobile device management. The Committee agreed that future reporting would include an additional standing Committee agenda item in conjunction with PwC. The Committee approved the management response thanking the CIO and wider team for their work and PwC for their support and engagement.**

Internal Audit Report: English Language Qualifications [AC25/52]

The Committee considered the English Language Qualifications Internal Audit report, which was rated as medium risk overall, with three medium recommendations and two low. Management had accepted all recommendations and developed an action plan with delivery dates through to December 2026. Overall, the review showed that processes were robust and in line with the sector. **The Committee noted the report and that while it was not currently possible to identify which students were struggling or withdrawing due to language related issues, completion of the management actions would generate data to help monitor this.**

Outstanding Audit Actions [AC25/53]

The Committee noted that 8 out of 56 outstanding audit actions were fully implemented with 48 not yet due.

4. Policy, Risk and Assurance

REF2029 Preparation [AC25/54]

The Committee considered an update on Northumbria's preparations for the Research Excellence Framework submission due in November 2028. REF was used to increase the reputation of the University and gain access to performance-related income (QR) and there was an increased focus on research excellence being supported by a positive research culture. Internal review of publications was in place to assess quality of publications alongside external calibration of the ratings, and quality was generally improving. Publications could now be submitted for multiple units of assessment, and the focus was on increasing the number of 4* pieces of work. Impact case studies were reviewed annually, and action plans would be developed for each unit of assessment, this work had started earlier for this REF submission than it had for previous submissions. **The Committee noted the report, noting that that key challenges included sustaining production of work at the 4* level, and supporting staff to do the right work at the right time to align with the submission timetable., RIS were working with Faculties and Schools to support staff and PGRs when they were in the process of writing up their research for publication, there was a governance structure around REF. Consideration would be given as to when future reports would come to the Committee.**

Health and Safety Report Q2 2025/26 and Annual Review of Operating Arrangements [AC25/55]

The Committee considered the Health and Safety Report covering Quarter 2 (September-December 2025) and the annual review of Health and Safety operating arrangements prior to consideration by Board of Governors on 2 March. Mandatory training completion rates were below 95% in 10 of 15 schools, though trends showed improvement in all but two areas, this was now reported at a school level which allow for more informative reporting. All internal investigations were now carried out by the Health and Safety team without requiring help from the Estates service. Key performance indicators for planned preventative maintenance, asbestos management and water hygiene were at or above target. Tyne and Wear Fire and Rescue Service had conducted three building inspections with no actions required, and fire marshal training

provision had increased by 62% for in-date training. All remediation actions following the New Bridge Street letter of deficiencies had been completed and the commissioning of an external review was on hold until the process to recruit a new Health and Safety Manager for Fire Safety was complete, with a view to the review potentially being carried out internally by the new Manager. The management action plan for the HASTAM reviews of risk assessment and hazardous substances management had been developed and reviewed by the University Health and Safety Committee who would continue to monitor progress. The Health and Safety Policy and Operating Arrangements had undergone periodic review, with updates to reflect the new Faculty structure, simplified risk categories and clarity on insurance arrangements for home working. **The Committee endorsed the Health and Safety Policy and Operating Arrangements for consideration by Board of Governors on 2 March.**

Regulatory Reportable Incidents Summary [AC25/56]

The Committed noted that there were no Regulatory Reportable incidents.

Provision of Non-Audit Services by External and Internal Audit Policy [AC25/57]

The Committee considered the Provision of Non-Audit Services by External and Internal Audit Policy prior to consideration by Board of Governors on 2 March. The policy had been reviewed and updated to align with the standardised policy template format, content had been streamlined for clarity and conciseness whilst retaining all essential elements, reference had been updated to the Financial Reporting Council's 2024 Ethical Standard, and Business Owner roles had been updated to reflect current organisational structure. **The Committee endorsed the Provision of Non-Audit Services by External and Internal Audit policy for considered by Board of Governors on 2 March.**

Counter Fraud and Bribery Policy [AC25/58]

The Committee considered the Counter Fraud and Bribery Policy prior to consideration by Finance and Resources Committee on 24 March. The policy had been reviewed and updated in response to new legislative requirements from the Economic Crime and Corporate Transparency Act 2023, additional clarification had been provided around internal processes and procedures and reporting requirements to external bodies including OfS, Police and Action Fraud had been updated. **The Committee endorsed the Counter Fraud and Bribery Policy for consideration by Finance and Resources on 24 March noting that that consideration would be given to more detailed reporting to the Committee on fraud cases and overall ECCTA compliance, with support from PwC regarding best practice and the approach taken by other universities.**

TRAC Return [AC25/59]

The Committee noted the key outputs and compliance assessment of the 2024/25 TRAC return which was intended to provide the Committee with assurance that the methodology used in the compilation and reporting of TRAC was in accordance with the TRAC requirements

Student Experience and Learning Outcomes September 2025 [AC25/60]

The Committee noted the Student Experience and Learning Outcomes report for September 2025/26.

Georgina Lawson,
Secretary to Audit Committee,
February 2026