Audit Committees and their role in Academic Audit and Risk Practices in English Higher Education Institutions

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Abstract

This paper explores contemporary practices of Audit Committees (ACs) in Higher Education Institutions (HEI) in England. The objectives are: (1) to evaluate the current transparency of public reporting by ACs; (2) to understand the roles of these Committees in relation to *academic* risk; (3) to assess the involvement of qualified academics in such Committees. This research surveys public materials provided on the websites of the 40 HEIs that hold University status and achieved 'gold' in the first UK Teaching Exercise Framework, in 2017 (OfS, 2022a). Only twenty percent of the Committees follow the transparent good practice of publishing minutes. While most reference a broad governance remit, only ten percent explicitly mention responsibility for 'academic risk'. None require academic practitioners as members, and this is regarded as an important finding, given the role ACs are formally required to play in the supervision of and responsibility for academic audit and risk management.

Key Words

Higher Education Institutions; Audit Committees; Academic Risk; University Governance; Academic Representation.

Introduction: Academic Auditing in English HEIs

Exploring HEI Audit Committee Governance

This paper explores current English Higher Education (HE) sector behaviour through an analysis of Audit Committee (AC) practices. It aims to determine whether recent changes in the governance of academic standards, driven by changes in sector regulation, has impacted their practices, looking specifically at AC transparency, academic membership, and attitude to academic risk. The present research focuses on English HEIs with University status achieving a 'gold' award in the first Teaching Excellence Framework (TEF) exercise (2017).

HEIs generally have a poor record of governance transparency (Soobaroyen, Broad and Ntim, 2014, p. 48; Ntim, Soobaroyen & Broad, 2017, p. 65). For example, while there is a public-facing webpage for the Audit and Risk Committee at Keele University which links to the ToR (Terms of Reference), there is also a disclaimer: 'The minutes of the Audit and Risk Committee meetings are not published owing to the confidential and sometimes commercially sensitive nature of the business discussed' (Keele University, 2022).

The Committee of University Chairs (CUC) provides no specific guidance regarding academic representation on ACs. In 2014, the Leadership Foundation for Higher Education (LFHE) recommended that all ACs have at least one appropriately experienced academic member, finding that academic membership was limited to approximately 65% of HEIs surveyed (Soobaroyen et al., 2014, pp. 15, 48). It would be useful to understand whether current AC constitutions have been updated in the light of this recommendation. With recommended AC membership being 3-5 (CUC, 2020, §21), and the financial focus emphasised by the guidance that '[a]t least one member [...] should have recent and relevant experience in accounting or auditing' (CUC, 2020, §20), academic expert representation on the AC could be highly restricted.

Academic involvement in university governance is essential to its authenticity. Participation in ACs by academics would additionally present those staff with important developmental opportunities, enabling them to gain professional recognition and experience while contributing to institutional governance. Such recognition aligns with the objectives of Advance HE's recently revised Professional Standards Framework (PSF 2023), with academic staff bringing vital authenticity to the AC, working with the wider institutional community.

The CUC advocates that Audit Committees (ACs) include management of 'academic risk' (2020, §17a), but it is not clear how this is interpreted or approached across the sector. A recent Higher Education Policy Institution (HEPI) report recommends that governing bodies 'deepen their assurance of academic and performance issues' perhaps by 'appointing lay academic members and / or those with higher education sector knowledge' (Wheaton, 2022, pp. 10, 22, 56). If the key operational functions of HEIs are understood to be teaching, learning, and research, then the 'corporate' financial risk areas, such as building maintenance and enterprise activities may also be characterised as *academic* risks, given their potential impact on academic delivery (Shenstone, 2017, p. 15). It would therefore follow that ACs should make provision to safeguard academic provision holistically.

The Regulatory Context

The Office for Students (OfS), established in 2018 for HE in England, is widely regarded as a 'heavyweight market regulator' (Shattock & Horvath, 2021, p. 33), rather than a critical friend. OfS emphasis on student retention, graduate employability and salary data to determine 'value for money' for university courses (OfS, 2021) has been criticised for downgrading degrees to passports to employment (Kernohan & Dickinson, 2021; Welsh, 2021). Failure to meet OfS conditions of registration could result in the loss of degree awarding powers, so HEIs have had to adapt their academic governance in line with OfS requirements. The role of the OfS within the English HEI sector has

intensified this year, with the OfS taking on the role of Designated Quality Body (DQB) for England.

The status and position of academic audit in governance structures may reflect responses by HEIs to the 'discontinuous, disruptive change' affecting many organisations (Buchanan & Huczynski, 2019, p. 565). For HEIs, this instability has been exacerbated by changing demands of regulatory bodies, further impacted by the challenges of remote learning during the COVID-19 pandemic, and ongoing changes in technology. The topic is therefore timely for understanding the behaviour of the sector in response to these academic risks, and to the redefinition of academic quality and value by the OfS.

If it is believed that 'audit committee quality', together with other identified aspects of good practice in governance such as committee diversity, is 'associated with the level of disclosure' (Ntim et al., 2017, p. 65), then it may be tempting to infer that low levels of AC activity disclosure conversely point towards low quality AC practices that require to be remedied. However, if an HEIs overall performance is ultimately valued in terms of its ability to deliver results satisfying the OfS metrics, meeting these key performance indicators (KPIs) may matter more to an HEI's success than good *governance* per se.

Academic Auditing and the Teaching Excellence Framework (TEF)

External academic audit of UK HEIs has been particularly visible in the TEF exercises, the first of which took place in 2017. Critical to the assessments for the TEF are the metrics used to measure 'student experience, and continuation, completion and progression outcomes' (OfS, 2022b). There have been numerous critiques of the means by which the TEF metrics were constructed, and the qualities they claim to measure (Cockcroft, 2020). Some critics even go so far as to say that they have become the established measures of teaching performance simply due to their repetition: '[t]hese proxy measures have nothing to do with classroom teaching and yet have been imbued with spurious validity by repetition of discourse' (Morrish, 2019,

p. 357). TEF evaluations additionally draw on supplementary narratives submitted by each HEI, with assessors judging the submissions encouraged to arrive at their decisions by evaluating both sets of evidence. One criticism of the TEF concerns the lack of clarity in the assessment process, despite its apparent focus on performance metrics: 'the reliance on panel judgement transforms what is initially constructed as a data-driven exercise into a "black-box" in which the judgement of the panel and individual assessors [...] takes place' (Cockcroft, 2020). Transparency of the outcomes is therefore called into question, as the results cannot be easily verified by consultation of the metrical evidence collated for each HEI, and the level of subjectivity invited suggests that different panels may well determine different results.

Research Methodology

Research Philosophy

This research adopts a broadly constructivist paradigm within which concepts are read as social products, rather than having a 'stable' factual identity. Ideas are therefore 'socially constructed' and evolving, subject to revision and reinterpretation (Bryman and Bell, 2007, p. 23). This offers an appropriate framework for examining concepts relating to 'academic governance', itself a contested term (Rowlands, 2017, p. 47). Debates about academic value usually group together with recognisable philosophical, political or critical perspectives, which can be thought of as alternative truths or ways of seeing. For example, Kinchin and Gravett argue poststructuralist and posthuman theories can be useful for questioning and challenging the neoliberal narratives impacting HEIs (2022, p. 17). Within large organisations, including HEIs, there exist a variety of microcultures, often divergent in their perceptions of the organisation itself (Schein & Schein, 2019, p. 20). Rather than there being an 'objective' reality, 'different people may well inhabit quite different worlds', a perspective requiring relativism (Crotty, 1998, p. 64).

Constructivist paradigms generally posit that researchers cannot 'objectively' separate themselves from their subject; the researcher's worldview inevitably influences their interpretation and understanding (Charreire Petit and Huault, 2008, p. 75; Savin-Baden & Major, 2013, p. 70). Since it is advocated as good practice (Hammond & Wellington, 2021, pp. 15-16), it is acknowledged here that the researcher's positionality is shaped by their experiences of working in UK HEIs for over twenty-five years, where they have observed an escalation of neoliberal practices rewriting HE as a commercial, transactional exchange (Blackley, Luzeckyj & King, 2020). The researcher also recognises the ironies of operating within an HEI context where academic audits are normalised, chiefly through government narratives, as producing 'truthful' (i.e. positivistic) metrics, judging teaching and research, despite criticism from academics whose working lives these metrics have reshaped (Davies, 2020, p. 748).

Research Design Principles

This research is exploratory, examining ACs as a specific component of HEIs that has not been studied intensively to date, but is also descriptive, in that it seeks to identify any relevant 'characteristic variables' (Sekaran & Bougie, 2010, p. 195) indicative of AC engagement with and responsibility for institutional academic audit and risk. To meet these aims, it is necessary to consider the information set out in the supporting documents relating to ACs, i.e. their objectives as stated in their ToRs and Constitutions, and any additional evidence provided in minutes or other accompanying materials. The project adopts a convergent mixed methods design using quantitative and qualitative analysis (Creswell & Creswell, 2018, p. 237), as this allows sufficient flexibility to look at both measurable and inferential factors.

This research focuses on the 40 English HEIs which achieved a 'gold' rating in the most recent TEF exercise. Given these HEI rankings in the TEF, the assessment criteria for which was heavily driven by the success metrics held by the OfS as key indicators of good practice, the academic governance and of this group seemed particularly worthy of scrutiny.

Where 'academic' audit or risk is mentioned specifically in each AC's ToR, this is recorded. Transparency indicators are tracked quantitatively, i.e. whether the HEIs publishes their AC minutes, or restricts access. Where minutes are not provided, the minutes of the governing body to which the AC reports (usually Council or Board) were further examined. The survey applied to the information for each HEI is summarised below. Roman numerals identify the questions, while the Arabic numerals (in brackets) identify the corresponding columns in the Appendix, where the results are recorded. Appendix column (1) gives a number for each HEI, (2) is the HEI name, and (9) provides key links to the websites where the information for the survey was located.

Survey Questions

i.   Does the HEI have an AC? (3)

ii. What is the exact name for the HEI's AC? (3)

iii. To which HEI governing body does the AC report? (4)

iv. Does the HEI publish the AC's ToR to the general public? (5)

v.   What is the AC's role in academic audit and risk, as indicated by the ToR? (6)

vi. Are the minutes of the AC available, and if so what do they report regarding the AC's role in managing academic audit and risk? (7)

vii. Where AC minutes are not available, are the minutes of the governing body the AC reports to provided, and if so what do they report about the approach of the AC or the HEI as a whole to the management of academic audit and risk? (7)

viii. What is the level of academic staff involvement in the work of ACs, as indicated by the constitution given in the ToR? (8)

Approaching the topic from a relativist viewpoint, it is important to consider the validity of the research in terms of the range of perspectives included, to ensure sufficient triangulation (Easterby-Smith, Thorpe & Jackson, 2008, p. 109). For example, data triangulation would require comparative analysis of additional sources, using different collection instruments, such as using

interviews to validate the findings of a survey (Saunders, Lewis & Thornhill, 2003, p.99). It is also noted that in the instances where the ToR of the AC is accompanied by a record of minutes or other additional related documentation, this additional material can be employed to triangulate the findings that may be inferred from the quantitative data. For example, if the ToR states that the AC is heavily involved in academic audit and risk analysis but the minutes do not provide corroboration of this practice, the validity of the inferences based entirely on the ToR would be called into question. As additional methods such as interviews are beyond the scope of the current project, it is hoped that the detailed description of the approach suitably enhances the validity of the findings, and would facilitate its replication by future researchers exploring the topic (Sekaran & Bougie, 2010, p. 385).

Results of the Audit of Audit Committees

Data Survey

The answer to data survey question one (Qi.), *Does the HEI have an AC?* was yes, in all cases. Each of the 40 HEIs in the group had some form of Audit Committee in their governance structure. The majority of these are called 'Audit' or 'Audit and Risk' Committees, varying occasionally in small measure (Appendix, Qii.), but these minor onomastic differences are not indicative of significant differences in the operational practices of the ACs.

The results of survey Qiii. *To which HEI governing body does the AC report?* are recorded in the Appendix; in every instance this was either the Council or Board of Governors, i.e. the most senior governing body within the HEI.

Some of the information on providers' websites is noticeably out of date, which seems unusual for HEI actors in a competitive marketplace where public-facing information is open to scrutiny and critical analysis. For example, despite including information about the membership for the academic year for

2022-23, the AC ToR for the University of East Anglia (UEA) refers to reports required of or received from HEFCE, the Higher Education Funding Council for England (UEA, 2022a), which was replaced in 2018 by the OfS and UK Research and Innovation (UKRI) (DfE, 2022).

Where data could not be identified by either a Google search or a search of the institution's data through the search functions provided on its own pages, this was noted as 'not found' (see Appendix). This evidence corroborates the observations of previous researchers that HEIs tend not to publish data about governance activities (Soobaroyen et al., 2014, p. 2), and further underlines that this situation has remained largely unchanged in the past ten years.

Transparency of Audit Committees

The data found for survey questions Qi., Qii., Qiv., Q.vi. and Qvii. are analysed below, to assess HEIs' relative transparency regarding AC activity. Figure 1 provides a summary of the key transparency indicators under review, showing which HEIs published AC activity only through Annual Reports (9; 23%), which reported AC activity through the minutes of the governing body (i.e. Council or Board) (23; 57.5%), and which provided the minutes of the AC itself as a matter of public record (8; 20%). This last group may be reasonably interpreted as the most transparent of the three, giving more detail of AC work, but caveats apply regarding currency of the reporting.

While the findings cast some light on the operation of ACs, the information available was limited where the account of the AC's remit was notably opaque, formulaic, or lacked detail. Although beyond the scope of the present study, a review of related governance structures supporting University Senates (or equivalent), including quality units run by professional services, could usefully supplement these findings.

Acknowledging some challenges inherent in understanding its own structures, the University of Cambridge (UoC) states that '[t]he interactions between [its governing bodies] are not always easy to follow but the system of governance

[...] provides a high degree of rigour and transparency' (2022a). It is difficult not to read this as self-contradictory when the HEI in question demonstrably lacks transparency in its reporting; the public information about this particular HEI's AC is restricted to summary information in the Annual Reports, the most recent available being the Report for 2018-19 (UoC, 2022b).
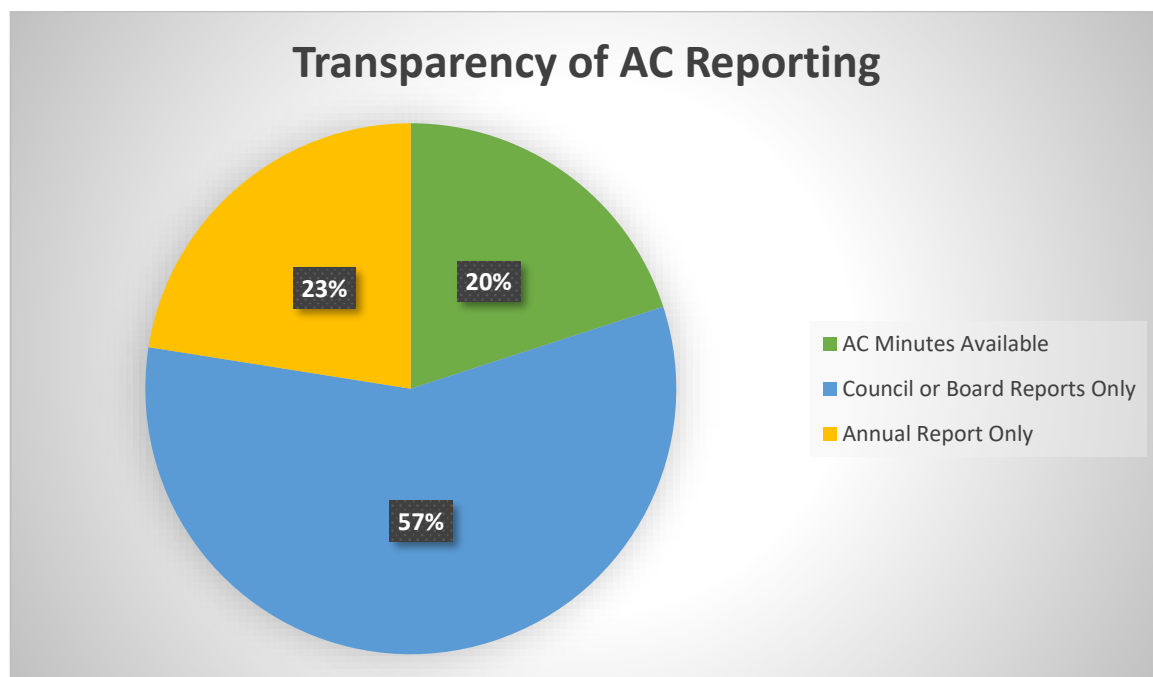

Figure 1: Audit Committee Public Reporting Mechanisms

In 3 cases (7.5%), the AC ToR was not apparent online (Qiv.): Arts University Bournemouth (AUB), the University of Durham (UoD), and the University of Oxford (UoO). Where additional supporting documents were also available, such as committee minutes or additional governance commentary on the HEIs' webpages, these provide some triangulation by which the stated purpose of the AC may be verified, though to differing degrees of detail. The AC for AUB reports its activity to the Board of Governors through the annual Financial Statement, the most recent of which was available for financial year August 2020 – July 2021, so clearly not the most recent to be produced. Only a brief summary of AC actions are noted in the Financial Statement, around the 'digital investment plan' and the (unspecified) 'risk register' (AUB, 2021).

The Council minutes of the UoD were provided, the most recent of these dating rather more recently to June 2022, but they lacked transparency, being presented in a heavily redacted form (2022b). The AC was last mentioned in the Council minutes for May 2022, not in relation to academic matters specifically, but rather to topics including an 'Anti-Money Laundering Policy' and a 'Sexual Misconduct and Violence Annual Trend Monitoring Report' (UoD, 2022a). An Audit and Risk Report for March 2022 (C/21/85) was produced, but was unavailable, marked 'Confidential Restricted' (UoD, 2022a). The records of the UoO were even more impenetrable, with even the Council minutes unavailable to the public and restricted to staff only via password access (UoO, 2022).

Where no specific AC minutes were available (Q.vi.), the additional public record for the AC was generally sparse, or unavailable due to the 'sensitivity' of the information. Some HEIs do not report AC minutes but do provide a summary of AC activity in their more general institutional reports, such as minutes of University Council meetings or Annual Reports (Q.vii.). In such instances, however, the AC's activities are frequently reduced to a paragraph noting that 'reports were received', or that 'the risk register (not provided) was approved', and are uninformative of practice.

The most opaque ACs included UAE which, as noted above, was out of date in its reference to HEFCE. Their latest Council report available simply notes that the AC's Chair 'provided a full report which had been circulated' (UEA, 2022b). Imperial College also referenced HEFCE in its ToR (2022a), with only summary reporting of AC activities in the Council minutes (2022b).

Currency of available information was also problematic. Twenty HEIs, half of the sample group, had Council or Board minutes available up until spring or summer of 2022, which was reasonably current given the reporting cycle, but for the rest of the group that information was either missing or out-of-date, sometimes by several years. In 8 cases (20%), including the three already mentioned as having no accessible AC ToR (i.e. AUB, UoD, and UoO), there

were no Council or Board minutes available at all, the additional HEIs being the Universities of Buckingham, Cambridge, Falmouth, Kent, Leeds, Loughborough, and Nottingham (indicated with an asterisk against the data in column (7) of the Appendix, 'AC Reporting Mechanisms').

At the opposite end of the reporting spectrum were the HEIs which published their AC minutes and were comparatively transparent in their disclosure of discussions around academic risk specifically (Q.vi.). Eight of the HEIs in the sample group made AC minutes available, though with differing degrees of currency. Records of AC minutes up to and including 2022 were provided by Bishop Grosseteste University (BGU) and the Universities of Portsmouth and Staffordshire; records up to 2021 were provided by Edge Hill University, the University of Exeter, and Norwich University of the Arts; Harper Adams provided minutes up to 2020; Hartpury University's most recent published minutes dated back to June 2019 (Appendix, column 7).

Those that provided up-to-date AC minutes also tended to be more direct about the topics they addressed, giving specific examples of risks encountered and actions to address them. Bishop Grosseteste University's most recent AC report, from March 2022, discusses details of the difficulties encountered with the Student Records System in relation to generation of data returned to HESA, and is explicit in identifying the most serious 'red' risks on the Corporate Risk Register, which include forecast student numbers and an intriguing reference to the planned recruitment of data professionals, whose support would 'reduce the KPI score to amber or green', in relation to the 'red' risk of 'Relationship failure with regulatory bodies' (BGU, 2022).

Edge Hill University was particularly thorough in reporting the activities of its AC, the minutes of which were published up to June 2021 (Edge Hill, 2021). Their AC minutes, rather unusually, identified key risks associated with OfS metrics, noting that the institution was putting in 'mitigating controls' in reaction to 'risks which emanated from government policy' (Edge Hill, 2021).

Academic Audit and Academic Risk

As noted above, all 40 of the HEIs in the study had a clearly identifiable Audit Committee within their governance structures (Appendix, Qi). Of this group, 37 (92.5%) provided readily available ToRs (addressing Qiv.), locatable on the HEI's website, and identified using a search engine or local search page.

In some cases, it has to be acknowledged, the lack of transparency meant that nothing could be learned about the practice or remit of the given HEI's AC. Where information was out of date, for example in the three cases where the most recent minutes dated back to 2019 (Hartpury University, the University of Hertfordshire, and the University of Lincoln), there was no way of knowing how the HEI was reacting to the most recent tightening of OfS regulations and the impact of metrical KPIs on the conditions of registration. In the case of the University of Surrey (UoS), the AC ToR was brief in the extreme, stating that 'there shall be an Audit & Assurance Committee', before detailing the requirements of the constitution, and noting, rather circularly, that the (unstated) 'responsibilities of the Audit & Assurance Committee shall be determined by Council and recorded in the committee's Terms of Reference' (UoS, 2022). Also silent were institutions with out-of-date ToRs (i.e. UEA and Imperial College), and the secretive AUB, UoD, and UoO, which provided neither ToR nor Board or Council minutes.

Only 4 (10%) of the HEIs in this study, the Universities of Bath, Essex, Northampton, and Nottingham Trent, made explicit reference to 'academic risk' in their ToR (Qv.), despite this being a recommendation of the CUC, as discussed above (2020, §29). Of the other 33 ToRs available, 27 (67.5% of the total) make some reference to OfS as the regulator (Qv.), from which a tacit acknowledgement of responsibility in relation to risks to conditions of registration, including academic risks, may be inferred.

It is significant that few HEIs clearly demonstrated their ACs' responsibilities in terms of academic risk. From their performance in the TEF, it may be

inferred that they were successfully hitting the majority of KPIs required, and therefore effectively managing academic risk as measured by the metrics by which the OfS seeks to hold English HEIs to account. There is no clear correlation between the stated remit of the ACs and HEI metrical success.

A summary of ToR data as it relates to academic risk is provided in Figure 2.
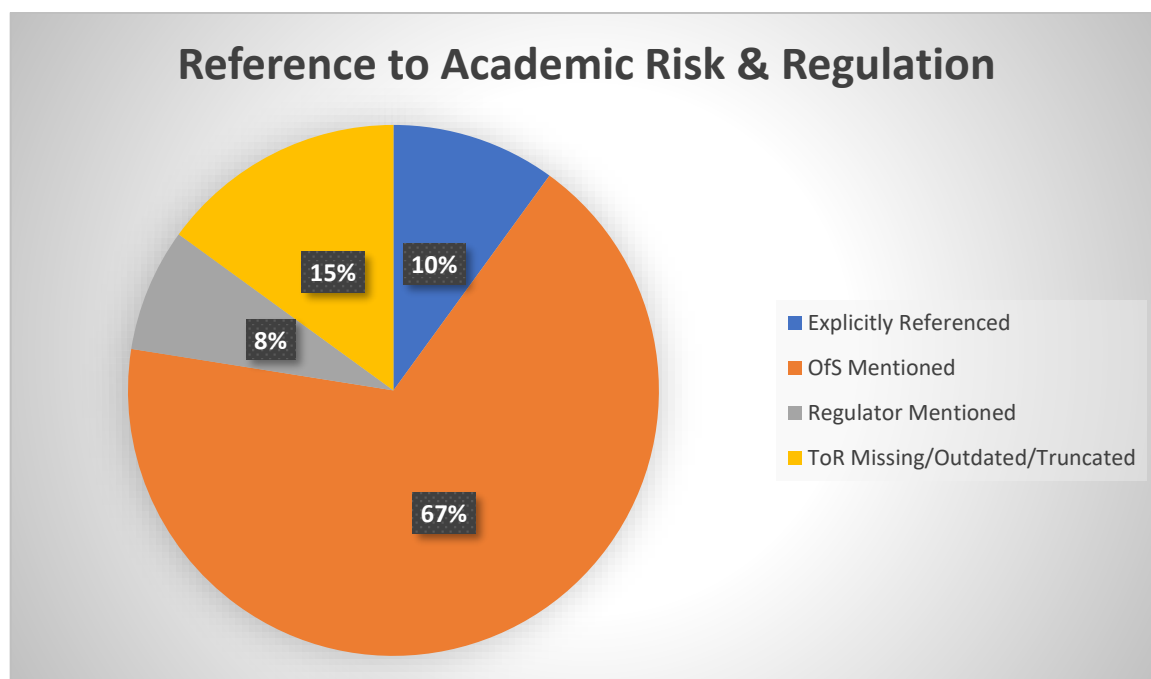

Figure 2: Academic Risk & Regulation Responsibilities Stated in AC ToRs

Within the group of 27 HEIs that reference OfS without acknowledging 'academic risk', the stated responsibilities of the ACs are quite varied. The University of Buckingham 'ensures the University complies with the external regulatory framework' (2022); the University of Exeter assures 'governance arrangements [...] across the University' (2022); the University of Keele ensures 'suitable arrangements are in place to ensure the sustainability of the institution and to promote economy, efficiency and effectiveness' (2022); Norwich University of the Arts is responsible for 'management and quality of data' reported externally (2022); the University of Portsmouth provides 'assurance that the University's academic governance and quality assurance

processes comply with requisite standards and are fit-for-purpose' (2022); the AC for Staffordshire University is responsible for monitoring 'University-level Risk' including 'quality assurance of data' (2022).

Academic Representation on Audit Committees

The most striking finding here was the resounding silence on academic representation (Q.viii.). Only the University of Portsmouth implied academic representation through its requirement for the AC to include a 'Staff Representative' (2022a). As this role was occupied by a named academic member of staff, a Senior Lecturer and Associate Head of the School of Computing (University of Portsmouth, 2022b), the practice may be that the role is always assumed by an academic member of staff, but as this is not stated it could equally be the case that the Staff Representative could be drawn from professional services. One objective of this research was to review uptake of the LFHE's recommendation that ACs should include one academic member as a minimum (Soobaroyen et al., 2014, p. 48). This finding indicates that academic representation on ACs is either negligible, accidental, or entirely absent from the 40 TEF 'gold' English HEIs in the study.

Information about the constitution of the AC was available for 36 (90%) of the 40 HEIs. The number of people comprising the AC varied from three to six, some noting the AC could be considered quorate with only two members present, potentially compromising objectivity. In the three instances discussed above where no ToR was available (AUB, UoD, and UoO), the AC constitution was also unavailable, and for one further HEI, the University of Birmingham, current members were listed but no clear explanation of the standard composition of the AC was provided; data was therefore missing in 4 cases (i.e. 10%). For every other AC, the available constitution provided a general statement about the number of people required, the extant governing bodies from which these could be drawn (e.g. Council), with further details of any additional roles (e.g. Alumni, co-opted members) and stipulations about exclusion, such as the Chair of the Council or Board being unable to be a

member of the AC. All 36 available AC constitutions were consistent in including words to the effect that, using Coventry University's text as an example, '[a]t least one member of the Committee shall have recent and relevant experience in finance, accounting or auditing' (2022).

Conclusions

Academic Audit and Risk: Current Practices

This research demonstrates that, of the sample of 40 English Universities discussed, very few of these are open and transparent in their reporting of AC activity. Some are extremely cautious about exposing details of discussions, and it is very rare that details of any specific matters of concern, i.e. those typically noted on HEI 'risk registers', are made public, even in summary. Nevertheless, there is an emerging group of institutions within the sample set which evidence a higher level of transparency than their peers, while publicly acknowledging the remit of the AC in managing *academic* audit and risk. Higher transparency levels are generally found to correlate with better governance (Ntim et al., 2017), so this small group may provide evidence of emerging good practice within the sample chosen from the sector.

Towards an AC Transparency Matrix

This study has shown that there remains a high level of opacity in the reporting of AC activities, with only eight of the HEIs (20%) publishing their AC minutes, and only three of these (7.5%) providing up-to-date AC minutes. These three, BGU, and the Universities of Portsmouth and Staffordshire, present some of the best examples of transparent and thorough practice across the sector sample considered here. In looking at transparency in the area of HEI AC reporting, which has been criticised in the past for its secrecy (Soobaroyen et al., 2014, p. 2), it should be noted that negative evidence was an anticipated finding. Nevertheless, the finding that so few HEIs in the study (four) explicitly reference 'academic risk' in the ToRs of their ACs was surprising, given the sector guidance to do exactly that (CUC, 2020, §29).

The present research is limited to information publicly available. As a result, the quantity and quality of reported public data has some critical limitations, and further investigations using different approaches, such as semi-structured

interviews or questionnaires could potentially elicit additional insights, but this would depend on HEI engagement. Research commissioned anonymously through an independent body such as Advance HE could perhaps offer a more collegiate approach, where participating institutions could provide some commentary on their practice without feeling exposed or vulnerable.

In their evaluation of UK HEI governance structures, Ntim et al. employed a public transparency index modelled on Coy and Dixon's design (2004) to provide statistical measures which, amongst other findings, showed that the quality of an AC was directly linked to 'voluntary disclosure' (2017, p. 103). Not only does this positive correlation exist, but it is noteworthy that the UK's Seven Principles of Public Life (or Nolan Principles), guidance which applies to anyone in public office, including education, include 'Openness', i.e. 'Holders of public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing' (UK Government, 1995).

As part of its regulation of English HE, the OfS may want to consider whether HEIs are living up to this standard, and therefore to determine how compliance may be measured. Ntim et al.'s model offers one solution, but an even simpler matrix could be designed that considers the factors discussed in this paper, e.g. currency and completeness of minutes, and details of risks. To draw greater attention to institutional practices across the sector, and to encourage best practice, some greater incentive appears to be necessary. One approach might be to construct a 'transparency matrix' so institutions could be compared with one another. For example, by associating a value with each characteristic of institutional behaviour, a scoring system could be devised whereby each HEI gained a set number of points for the currency, comprehensiveness, and level of detail provided in publicly available reports.

Audit Committee Membership and Academic Governance

It is of particular significance that the good practice recommended by the LFHE, i.e. that ACs should recruit at least one academic member qualified to discuss learning and teaching from a practitioner perspective (Soobaroyen et al., 2014, p. 48), has been ignored by this group of HEIs. This finding accords with that of the HEPI report on university governance, which identified critical 'gaps in academic governance', and recommended HEIs consider 'staff participation in governing body sub-committees' to address the need for 'university governors [to] deepen their assurance of academic and performance issues' (2022, pp. 7, 38, 56). None of the ACs in the present study stipulated that their membership need include a qualified HE academic, and only one (Portsmouth) included the requirement for a generic 'staff' representative. Given the widespread critiques levelled by practicing academics at the metric-driven approaches increasingly adopted by the OfS, the potential silencing of the academic voice in English HEIs is worrying. Unless HEIs are to completely abandon the idea of critical thinking, the voices of academic practitioners should be represented across all levels of governance to ensure meaningful debate, engagement, and understanding.

Disclosure Statement

- All materials included in this article represent the author's own work, and that anything cited or paraphrased within the text is included in the reference list.

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Appendix: Sample Group of 40 English TEF 'Gold' HEIs

Study Sample Information for the 40 HEIs in England (with the right to use 'University' in their title) achieving 'Gold' awards in the first TEF exercise

(1) No.	(2) HEI Name	(3) AC or Equivalent	(4) AC Reports To	(5) AC ToR Available?	(6) AC's role in Academic Audit and Risk Management, as indicated by the ToR	(7) AC Reporting Mechanisms	(8) AC Constitution: Required Academic Representation?	(9) HEI Webpage with AC Information
1	Arts University Bournemouth	Audit & Risk Committee	Board of Governors of the Corporation	Not Found	Not available	AC activity reported through the annual Financial Statement; the most recent of these is for 2020-21 and references the AC in relation to the digital investment plan and risk register (not provided): https://webdocs.aub.ac.uk/AUB%20consolidated%20statements%202020-21%20Signed.pdf?_ga=2.64227560.676563604.1667904727-1523168745.1667904727	Not available	https://aub.ac.uk/legal-and-governance#tab-320389-the-board-committees https://aub.ac.uk/legal-and-governance/legal#tab-416707-finance-and-taxation
2	Aston University	Audit & Risk Committee	University Council	Yes	References OfS – 'all forms of risk' – no specific mention of 'academic' risk	AC activity reported through Council Minutes, available up to May 2022; the most recent of these	None required – different parameters	https://www.aston.ac.uk/about/governance-management/council-senate-

					to reference the AC are from March 2022, reporting on the March AC meeting, and discusses an unspecified rise in 'academic malpractice', preparation for an Ofsted visit, and management of data risks; actual paper from AC meeting not provided (CO21/59): https://www.aston.ac.uk/ sites/default/files/330th% 20Council%20Minutes%2 0March%202022%20%2 81%29.pdf		committees/council/audit-risk-committee https://www.aston.ac.uk/about/ governance-management/council-senate-committees/minutes/council
3	Bath (University of)	Audit & Risk Assurance Committee	University Council	Yes	References OfS – 'value for money' – includes 'academic risk' specifically	AC minutes not available; Council minutes provided up to July 2022; the most recent of these includes an update from the AC which references 'risk management software', 'climate action' targets, and accounts; the paper presented to Council is not provided (C21/22): https://www.bath.ac.uk/p ublications/council-	None required – different parameters	https://www.bath.ac.uk/teams/a udit-and-risk-assurance-committee/ https://www.bath.ac.uk/publicat ions/council-meeting-minutes-for-the-2021-22-academic-year/

					meeting-minutes-for-the-2021-22-academic-year/attachments/council-minutes-13-July-2022.pdf		
4	Birmingham (University of)	Audit & Risk Committee	University Council	Yes	References OfS – generic 'risk' – no specific mention of 'academic' risk	AC minutes not available; Council minutes available up to February 2022; in this most recent set of minutes, the AC reported 'the outcome of the special meeting of the Audit Committee held on 14th December 2021' (Minute 22/03); text is heavily redacted, so it is not clear what was considered or decided.	Named members listed but roles / constitution not explained in scheme	https://www.birmingham.ac.uk/university/leadership/governance/council/audit-committee.aspx https://www.birmingham.ac.uk/documents/university/governance/council-minutes/020222-minutes-open.pdf
5	Bishop Grosseteste University	Audit Committee	University Council	Yes	References OfS – 'entire assurance and control environment' – no specific mention of 'academic' risk but included by implication – with some detail on topics relating to KPIs and regulatory bodies evident in the AC minutes, provided.	AC minutes available up to March 2022; the most recent discusses cybersecurity and management of data returned to HESA and generated from the Student Record System, including some problems with use of particular data fields. The red risks from the risk register are	None required – different parameters	https://www.bgu.ac.uk/about-bgu/governance/committees/audit-committee https://s3.eu-west-1.amazonaws.com/bishopg.ac.uk/documents/governance/audit-committee/Audit-220308-PUBLIC.pdf

						specified and include student numbers forecast to be below target and use of expert data consultants to work to 'reduce the KPI score to amber or green', to improve the relationship with the regulatory bodies.			
6	Buckingham (University of)	Risk, Audit and Compliance Committee	University Council	Yes	References OfS: 'ensures the University complies with the external regulatory framework overseen by the Office for Students' – no specific mention of 'academic' risk – 'assuring the effectiveness of the University's internal control systems and risk management'.	*AC minutes not available; Council minutes not found; Annual Report and Financial Statements available to 2019 (i.e. year ended December 2019).	None required – different parameters	https://www.buckingham.ac.uk/about/governance/ https://www.buckingham.ac.uk/about/financial
7	Cambridge (University of)	Audit Committee	University Council	Yes	No mention of OfS, just generic 'authorities and regulators' - 'The Audit Committee is a fundamental element in the University's assurance, internal control and reporting systems' – 'Risk management and value for money are standing items on the Audit Committee's agenda.'	*AC Annual Reports to Council (up to 2018-19) Available: https://www.governance.cam.ac.uk/committees/audit-committee/Pages/audit-annual-reports.aspx	None required – different parameters	https://www.governanceandcompliance.admin.cam.ac.uk/assurance-audit-regulatory-compliance/audit-assurance
8	Coventry University	Audit & Risk Committee	Board of Governors	Yes	References OfS – remit is generalised to include 'risk	AC Annual Reports to Board of Governors, with	None required – different parameters	https://www.coventry.ac.uk/the-university/about-coventry-

					management control, mitigating activities and governance'; 'Value for money'; 'The management and quality assurance of externally reported data' - no specific mention of 'academic risk' but this is implied in generalisations; does reference 'support from the other Board sub-committees and Academic Board where appropriate'.	some reporting of AC activity in BoG reports up to 2022: https://www.coventry.ac.uk/the-university/about-coventry-university/governance/board-of-governors/minutes/		university/governance/board-of-governors/audit-and-risk-committee/
9	De Montfort University Higher Education Corporation	Audit Committee	Board of Governors	Yes	References OfS – 'risk management control and governance arrangements of the institution' - no specific mention of 'academic risk' but implied in general responsibilities and underpinned by ToR requirement to 'Gain assurance that satisfactory arrangements are in place for the management and quality assurance of data submitted to the OfS and other funding bodies'.	AC referenced in Board Meeting Minutes available up to May 2022.\n\nEmphasis on financial issues, cyber security, UKVI, Prevent in most recent report to include detail of AC activity, published March 2022.	None required – different parameters	https://www.dmu.ac.uk/governance/bog/sub-committees-of-the-board.aspx\n\nhttps://www.dmu.ac.uk/governance/bog/board-meetings-and-papers.aspx
10	Derby (University of)	Audit and Risk Committee	Governing Council	Yes	References OfS – 'risk management' and 'the management and quality assurance of data' – no specific mention of 'academic risk' but implied in general responsibilities. Role is to 'advise and assist Governing Council in respect of the entire assurance and control	Governing Council Minutes available up to 2022: https://www.derby.ac.uk/about/governance/published-minutes/	None required – different parameters	https://www.derby.ac.uk/about/governance/committees/audit-and-risk-committee-terms-of-reference/\n\nhttps://www.derby.ac.uk/media/derbyacuk/assets/departments/t

					environment of the institution'. ToR specifies 'Non-financial Quality Management' responsibilities, including data returns to regulatory bodies.	July 2022 minutes note reports received on Risk Management Framework; Academic Governance; Data Quality Framework.		he-registry/governance/documents/ Governing-Council-Minutes---July-2022.pdf
11	Durham (University of)	Audit and Risk Committee	University Council	Not Found	Not available	Council Minutes available up to June 2022: Highly restricted: 'In relation to matters marked as Closed The [*sic.*] text in purple is not for publication'. Several instances of this throughout the text. No report from AC for June 2022; last mentioned in Council Minutes for May 2022 in reference to cyber security, Anti-Money Laundering Policy, and Sexual Misconduct and Violence Annual Trend Monitoring Report. The Audit and Risk Committee Report for March 22 is 'Confidential Restricted' (C/21/85).	Not available	https://www.durham.ac.uk/about-us/governance/ https://www.durham.ac.uk/about-us/governance/council/council-minutes-/

12	East Anglia (University of)	Audit Committee	University Council	Yes	No mention of OfS – current document is out of date and references reporting by and to HEFCE (replaced in 2018 by UKRI and OfS) – covers 'risk management, control and governance' – no specific mention of 'academic risk'.	AC Minutes not available; Council Minutes available up to June 2022. AC Meeting of 17th June noted; 'Chair had provided a full report which had been circulated'. No details provided of AC report.	None required – different parameters	https://www.uea.ac.uk/about/university-information/university-governance/committees/audit-committee
13	Edge Hill University	Audit Committee	Board of Governors	Yes	No mention of OfS although 'the regulator' is mentioned in ToR – covers 'risk management, control and governance' – no specific mention of 'academic risk'.	AC Minutes Available up to June 2021 demonstrate that academic risk is being reviewed by the AC, including 'risks which emanated from government policy', referenced in the June 2021 minutes.	None required – different parameters	https://www.edgehill.ac.uk/corporate-information/board-of-governors/audit-committee/ https://www.edgehill.ac.uk/wp-content/uploads/documents/7-June-2021-1.pdf
14	Essex (University of)	Audit and Risk Management Committee	University Council	Yes	References OfS and recognises role in ensuring provision of 'high quality' data to OfS – states purpose in managing risk as: 'To monitor, and review, and advise Council on the effectiveness of the University's risk management (inclusive of academic risk), control and governance arrangements.' – Specifically mentions role in managing 'academic risk'.	'No Agenda or Minutes are recorded for this Committee.' Council minutes available to September 2021; AC last mentioned in minutes of 19th May 2021: 'Council noted the report and approved the recommendations within.'	None required – different parameters	https://www1.essex.ac.uk/committees/ https://www1.essex.ac.uk/committees/agendas_and_minutes_docs.aspx?committee=ARMC

15	Exeter (University of)	Audit Committee	University Council	Yes	References OfS – defines duties in terms of 'Effectiveness of Financial Control and Governance' and risk management in terms of 'control and governance arrangements in place across the University' – no specific mention of 'academic risk', but this is implied.	AC minutes available up to June 2021, that minute noting that 'academic quality' was included in the Internal Audit Plan for 2021-22. Council minutes available up to May 2022 – the most recent AC report referencing EDI assurance and philanthropy.	None required – different parameters	https://www.exeter.ac.uk/about/governance/managed/committees/auditcommittee/ https://www.exeter.ac.uk/media/universityofexeter/executivesuite/auditcommittee/Audit_Committee_minutes_3_Jun_21_FINAL_for_publication.pdf https://www.exeter.ac.uk/about/governance/governed/council/reference/
16	Falmouth University	Audit Committee	Board of Governors	Yes	References OfS – no specific reference to 'academic risk', though this is implied by scope of ToR, advising the Board on 'the whole system of controls – financial, management and otherwise'.	*Minutes of AC and Board of Governors not readily available. Not found.	None required – different parameters	https://www.falmouth.ac.uk/corporate/governance
17	Harper Adams University	Audit and Risk Management Committee	Board of Governors	Yes	References OfS – no specific reference to 'academic risk', though inferable from role in managing 'risk' generically, and 'Governance and related control arrangements', 'Financial control', etc.	Minutes Available but only up to November 2020. Latest minutes reference OfS in relation to the Access and Participation Plan, and Prevent	None required – different parameters	https://www.harper-adams.ac.uk/general/governance/committee-minutes.cfm

18	Hartpury University	Audit and Risk Management Committee	Board of Governors	Yes	No mention of OfS – no specific reference to 'academic risk', though inferable from generic statement about 'effectiveness' of 'systems of internal control' and 'risk management, control and governance'.	AC Minutes Available up to June 2019. References OfS in relation to the Access and Participation Plan, and notes that 'Internal Audit advised' that reports 'needed to cover the breadth of OfS requirements'.	None required – different parameters	https://www.hartpury.ac.uk/about-us/governance-and-policies/policies-regulation-and-information/ https://www.hartpury.ac.uk/media/8173/universityaudit-and-risk-man-comm-june-19.pdf
19	Hertfordshire Higher Education Corporation (University of)	Audit and Risk Committee	Board of Governors	Yes	References OfS – main duties include 'To keep under review the effectiveness of risk management, control and governance arrangements'. Without specifically mentioning 'academic risk', assurance is flagged in that the AC has the additional responsibility to provide 'an annual report concerning the operation of the academic governance review process' to the Board.	No AC minutes provided. Copy of 'latest' Board minutes available (one set only visible) dates back to June 2019. OfS is referenced in relation to the Access and Participation Plan.	None required – different parameters	https://www.herts.ac.uk/about-us/our-leadership-strategy-and-plans/our-governance-and-leadership/more-about-our-leadership
20	Huddersfield (University of)	Audit Committee	University Council	Yes	References OfS – generic responsibilities for 'risk management, control and governance' – no explicit reference to role in relation to 'academic risk'.	ToR only provided – AC minutes not available. Council minutes available up to March 2021, but the most recent to mention the AC in substantive terms are those from November 2020: 'The positive	None required – different parameters	https://www.hud.ac.uk/about/vco/universitycouncil/

					opinions on risk management control and governance, VFM and quality assurance of data as well as the new opinion on sustainability (in line with the new CUC HE Audit Committee Code of Practice) were noted.' https://www.hud.ac.uk/informationgovernance/freedomofinformation/publicationscheme/		
21	Imperial College of Science, Technology and Medicine	Audit and Risk Committee	Council	Yes	No mention of the OfS - ToR is out of date and still references HEFCE (replaced by OfS and UKRI in 2018) – remit includes advising Council 'on the College's arrangements for the management and quality assurance of data' reported externally.	No AC minutes available. Council Minutes available up to July 2022, which provides a short summary focusing on 'regular risk updates' (details not specified), cybersecurity and 'mandatory staff training'.	None required – different parameters	https://www.imperial.ac.uk/admin-services/secretariat/college-governance/governance-structure/council/councilcommittees/audit-and-risk-committee/ https://www.imperial.ac.uk/admin-services/secretariat/college-governance/governance-structure/council/meeting-dates-and-minutes/
22	Keele (University of)	Audit and Risk Committee	University Council	Yes	References OfS – no reference to 'academic risk', although general terms cover generic elements, i.e. responsibility for assurance that 'suitable arrangements are in place	'The minutes of the Audit and Risk Committee meetings are not published owing to the confidential and	None required – different parameters	https://www.keele.ac.uk/legalgovernancecompliance/governance/committees/council/councilcommittees/auditandriskcommittee/

					to ensure the sustainability of the institution and to promote economy, efficiency and effectiveness'.	sometimes commercially sensitive nature of the business discussed.' Council minutes are available up to July 2022, but only summary statements are provided on AC activity, e.g. it is noted that 'Risk management and University risk register' were discussed.		https://www.keele.ac.uk/legalgovernancecompliance/governance/committees/council/councilminutes/ https://www.keele.ac.uk/media/keeleuniversity/sas/governancedocs/committees/council/councilminutesfortheweb/council-minutes-7jul2022.pdf
23	Kent (University of)	Audit Committee	University Council	Yes	References OfS in relation to 'the management and quality assurance of data' submitted externally – remit is 'To satisfy itself that suitable arrangements are in place to ensure the sustainability of the institution and to promote economy, efficiency and effectiveness' – no specific mention of 'academic risk', though implied.	*AC ToR is available, but no minutes are provided for the AC or for the Council; the webpage provides a link to 'Documents on Sharepoint (for staff only', so no public report appears to be available in relation to AC activity.	None required – different parameters	https://www.kent.ac.uk/about/governance/council
24	Lancaster (University of)	Audit Committee	University Council	Yes	References OfS – no mention of 'academic risk', though role includes 'management and quality assurance of data' reported.	AC minutes not available; Council minutes published up to July 2022; the most recent makes no mention of the AC although it does make an intriguing	None required – different parameters	https://www.lancaster.ac.uk/strategic-planning-and-governance/governance/council/

					reference to the 'Office for Students (OfS) Compliance Matters Annual Report' (Paper K) which is 'Restricted and Commercial in Confidence'.		https://www.lancaster.ac.uk/media/lancaster-university/content-assets/documents/strategic-planning--governance/governance/council-key-documents/council-minutes/council-minutes-2022-07-08.pdf
25	Leeds (University of)	Audit and Risk Committee	University Council	Yes	References OfS – 'to advise and assist the Council in respect of the entire assurance and control enviroment [*sic.*] of the institution' – no specific mention of 'academic risk', though generically implied.	*No AC minutes available; the Council minutes are also restricted to staff only, there is a link to 'University Committee Papers' on the main page for the Council.	None required – different parameters	https://www.leeds.ac.uk/secretariat/other_committees.html https://www.leeds.ac.uk/secretariat/council.html
26	Lincoln (University of)	Audit Committee	Board of Governors	Yes	References OfS – no specific mention of 'academic risk' – remit includes to 'satisfy itself as to the effectiveness of the University's arrangements for the management and quality assurance of data submitted to the Higher Education Statistics Agency, Student Loans Company, Office for Students and other funding or regulatory bodies'.	No AC minutes available. Board of Governors Meeting Minutes are only available up to July 2019. This last set of minutes notes under 'Risk Management' that the AC had reviewed the risk register and that 'One additional risk around the University's operation within the current	None required – different parameters	https://secretariat.blogs.lincoln.ac.uk/committee-structure/ https://www.lincoln.ac.uk/abouttheuniversity/governance/boardofgovernors/ https://www.lincoln.ac.uk/media/responsive2017/abouttheuniversity/governance/boardofgovernors/boardmeetingminutes/2019-07-25-Board-of-Governors-

						regulatory environment had been recorded' but the details of this risk are not provided.		Confirmed-Minutes-25-July-2019.pdf
27	Liverpool Hope University	Audit Committee	University Council	Yes	References OfS – ToR notes that the AC has been set up 'In line with the requirements for accountability and audit of the Office for Students'. No specific reference is made to 'academic' risk. Remit is 'To keep under review the effectiveness of the risk management, control and governance arrangements'.	No AC minutes are provided. Council Minutes are available up to November 2022; these include some unusually open disclosures about poor performance, following an unfavourable Ofsted review that had judged all affected areas '*Requires Improvement*' and it is noted that the AC 'is taking an overview of the Ofsted recovery plan' with 'oversight' of actions and 'effectiveness of risk management'. Little further detail is provided, and although it is recorded that Council members received the Annual Report of the AC for 2020-21, this 'was no longer required but it has been retained as good practice'.	None required – different parameters	https://www.hope.ac.uk/aboutus/governance/committeesandminutes/auditcommittee/ https://www.hope.ac.uk/aboutus/governance/universitycouncil/

| 28 | Loughborough University | Audit and Risk | University Council | Yes | References OfS and 'Value for Money' – no explicit mention of 'academic risk' – remit includes 'to gain assurance on the University's management and quality of data' reported externally. | *AC minutes not available; neither are the Council minutes. Webpage provides 'Links to Committee papers on Teams' which can only be accessed by University staff.

Advance HE: *Governance effectiveness at Loughborough University: Report of findings from a review and recommendations to Council,* is provided. Recommended that 'Council could get greater assurance' from Senate by asking for reports to focus on KPIs in relation to QA processes (p. 22): | None required – different parameters | https://www.lboro.ac.uk/committees/audit/

https://www.lboro.ac.uk/committees/council/ |
| 29 | Newcastle upon Tyne (University of) | Audit, Risk & Assurance Committee | University Council | Yes | References OfS – remit includes 'To keep under review the effectiveness of the arrangements for and assurance over risk management, internal control, governance and data assurance' and 'management | No AC minutes available; Council minutes are available up to June 2022, this most recent report referencing the AC's involvement with cybersecurity and a n Internal Audit concern | None required – different parameters | https://www.ncl.ac.uk/executive/governance/committees/ |

					and quality assurance of data' – no specific reference to 'academic' risk.	about labelling of pre-packed food:		https://www.ncl.ac.uk/executive/governance/council/minutes/
30	Northampton (University of)	Audit and Risk Committee	Board of Governors	Yes	References OfS – remit includes 'understanding the risks to the University and how effectively they are managed, reviewing the effectiveness of internal controls' – specifically references AC role in relation to 'academic risk': 'With the People, Culture, Quality and Standards Committee, receive assurance that specific academic risks (for example partnerships and collaboration, recruitment and retention, data provision, quality assurance, research integrity, risks to students' continuation of study) are being effectively managed'.	No AC minutes provided; Board minutes available up to July 2022; the most recent of these covers no substantive updates from the AC, neither does the minutes from the June or May meetings; at the March 2022 Board, however, it is recorded that minutes of the AC meeting held on 29th September 2021 were received (Paper O, not publicly available).	None required – different parameters	https://www.northampton.ac.uk/about-us/governance-and-management/governance/board-of-governors/
31	Norwich University of the Arts	Audit Committee	University Council	Yes	References OfS – remit includes 'To keep under review the effectiveness of the risk management, control and governance arrangements' and the 'Management and quality assurance of data' reported externally – no explicit reference to 'academic' risk, though implied.	AC minutes are available, up to and including November 2021, the most recent of these covering a range of QA issues relevant to institutional KPIs such as NSS and the quality of student data reported externally.	None required – different parameters	https://www.nua.ac.uk/about-nua/info-publication-scheme/governance/ https://www.nua.ac.uk/wp-content/uploads/2022/05/Minutes-Audit-011121.pdf

32	Nottingham (University of)	Audit and Risk Committee	University Council	Yes	References OfS – remit includes advising Council on 'adequacy and effectiveness of the University's arrangements for risk management, control and governance' and 'arrangements for the management and quality assurance of data' submitted externally. No explicit reference to 'academic risk'.	*AC minutes not available; Council minutes also not available; web page refers to 'the University Structure and Governance Office365 pages' for further information, but this is restricted to staff access.	None required – different parameters	https://www.nottingham.ac.uk/governance/universitycommittees/audit.aspx
33	Nottingham Trent University	Audit and Risk Management Committee	Board of Governors	Yes	References OfS – remit covers provision of advice to Board on 'entire assurance and control environment of the University' – with explicit reference to 'academic risk', i.e. 'To monitor and review the effectiveness of the institution's entire risk management (including academic risk), control and governance arrangements'.	AC minutes not available; Board minutes available up to March 2021. In this latest set of minutes, the Board noted the unconfirmed minutes of the meeting of the Audit and Risk Management Committee (Document V).	None required – different parameters	https://www.ntu.ac.uk/about-us/governance/board-of-governors https://www.ntu.ac.uk/__data/assets/pdf_file/0030/1538724/minutes-2021-03-23-publication.pdf
34	Oxford (University of)	Audit and Scrutiny Committee	University Council	No	Full ToR not provided, only a paragraph on the governance page which outlines main responsibilities, including responsibility for reviewing 'effectiveness of the risk management, internal control and governance arrangements' for the AC.	*No AC minutes or Council minutes not available: links lead to protected pages only accessible by internal staff	Not provided.	https://governance.admin.ox.ac.uk/the-universitys-governance-structure https://governance.admin.ox.ac.uk/council/home

| 35 | Portsmouth Higher Education Corporation (University of) | Audit and Quality Committee | Board of Governors | Yes | References OfS - remit is to 'provide assurance that the process and policies of the organisation will support delivery of the University's strategy and values' and 'assurance that the University's academic governance and quality assurance processes comply with requisite standards and are fit-for-purpose' – academic quality and governance are explicitly mentioned, as is 'management and quality assurance of data' reported externally. | AC minutes available up to February 2022, and activities reported in this last set of minutes include: oversight of Ofsted inspections relating to apprenticeships: externally reported student data (e.g. to HESA and OfS); PSRB requirements; risk register referenced but (not unusually) details of specific risks not available in public documents: https://corporate-governance.docstore.port.ac.uk/A992232.pdf | Although not explicitly stating which area this person should work in, the Membership does stipulate inclusion of a 'Staff Representative': https://corporate-governance.docstore.port.ac.uk/A948975.pdf Currently Dr Rinat Khusainov, Senior Lecturer and Associate Head of School of Computing (Research and Innovation) | https://www.port.ac.uk/about-us/structure-and-governance/organisational-structure/board-of-governors-committees https://www.port.ac.uk/about-us/structure-and-governance/our-people/our-staff/rinat-khusainov |
| 36 | Staffordshire University | Audit and Risk Committee | Board of Governors | Yes | References OfS - main remit is to monitor 'University-level Risk' – and includes ' management and quality assurance of data' reported externally – no explicit reference to 'academic' risk. | AC minutes available up to March 2022; the most recent of these includes reference to cybersecurity, Prevent, and TRAC data (i.e. Transparent Approach to | None required – different parameters | https://www.staffs.ac.uk/about/governance/committees https://www.staffs.ac.uk/about/governance/pdf/minutes/ar-124-minutes-150322-confirmed-nrn.pdf |

					Costing), reported to OfS, giving some specifics.		
37	Surrey (University of)	Audit and Assurance Committee	University Council	Yes (but very brief)	ToR document is extraordinarily short, or it may be that the wrong document has been uploaded to the website, possibly, but this has not been ascertained. It provides brief, quite circular information only, i.e. 'In accordance with best practice guidance, apart from any other sub-committees which Council may establish, there shall be an Audit & Assurance Committee', followed by membership information, followed by: 'The responsibilities of the Audit & Assurance Committee shall be determined by Council and recorded in the committee's Terms of Reference.'	AC minutes not available; Council minutes available up to February 2022; the most recent of these includes a single sentence relating to the AC report, to the effect that it was presented, 'emphasising the key matters regarding the Students' Union and Cervus+, the new subsidiary': https://www.surrey.ac.uk /sites/default/files/2022-04/council-minutes-february.pdf	None required – different parameters	https://www.surrey.ac.uk/about /governance/statutory-bodies-and-committees https://www.surrey.ac.uk/sites/ default/files/2020-08/audit-and-assurance-committee-terms-of-reference.pdf
38	University for the Creative Arts	Audit and Risk Committee	Board of Governors	Yes	References OfS – remit includes 'keeping under review the effectiveness of the management and quality assurance of data' externally reported - no mention of 'academic' risk.	AC minutes not available; Board minutes available up to July 2021; the most recent of these includes a report from the AC meeting held in June 2021, which includes reference to Prevent training, fraud protection, the internal audit plan (no details of which are	None required – different parameters	https://www.uca.ac.uk/about-us/environment-and-sustainability/policy-and-governance/ https://www.uca.ac.uk/about-us/freedom-of-information/classes-of-information/

					specified), GDPR, and UKVI.		https://uca.assetbank-server.com/assetbank-uca/assetfile/52780.pdf
39	West of England, Bristol (University of)	Audit, Risk & Assurance Committee	Board of Governors	Yes	References OfS – remit includes 'ensuring effective systems of control are in place across the University's activities' and 'monitor and advise the Board of Governors regarding compliance with codes and guidance issued by the Committee of University Chairs and the OfS' – no reference to 'academic' risk.	AC minutes not available; Board minutes available up to July 2022; the latest of these includes an update from the AC noting e.g. apprenticeships were 'rated Red on the Tactical Risk Register' (G22.07.10.18) and that the AC wanted to 'formally record its concern regarding poor compliance/ use of EDI data and the risk that this presented to the strategic objective to close the awarding gap' (G22.07.10.20).	None required – different parameters	https://www.uwe.ac.uk/about/structure-and-governance/governance-and-management/board-of-governors/committees-and-groups https://www.uwe.ac.uk/about/structure-and-governance/governance-and-management/board-of-governors/board-of-governors-minutes

| 40 | York (University of) | Audit and Risk | University Council | Yes | References OfS – the AC's 'primary objective is to advise, and provide assurance to Council on, the adequacy, effectiveness and efficiency of the University's internal control and risk management arrangements' – no specific mention of 'academic' risk. | No minutes provided for the AC; webpage for Council agendas and minutes; most recent minutes available from November 2020. These include a stated expectation that more first and upper-second-class degrees would be awarded at York 'given the teaching practices and extent of learning resources', and that 'from an Audit and Risk Committee perspective, the document [i.e. the Degree Outcomes Statement 2019/20] was an assurance tool in providing evidence of the controls and defences in place to maintain academic standards'. | None required – different parameters – uniquely for the AC constitutions under consideration here, the documentation includes a statement about Membership Review which includes the point that: 'Gender balance and wider EDI considerations should be factored into the Committee's reflection on its own size and composition.' | https://www.york.ac.uk/about/organisation/governance/sub-committees/audit/

https://www.york.ac.uk/about/organisation/governance/council/minutes/

https://www.york.ac.uk/media/abouttheuniversity/governanceandmanagement/governance/council/Council%20Minutes%20FINAL%2010.11.20.pdf

https://www.york.ac.uk/about/organisation/governance/sub-committees/audit/#tab-1

https://www.york.ac.uk/about/organisation/governance/sub-committees/audit/#tab-4 |