

Minutes of the 20th Audit & Risk Committee meeting

Date: Tuesday 14th April 2026
Time: 3.00pm, Room M219, Corporate Services Support Building

Chairperson: Dr David Dempsey

Attendees: Ms Eileen Curtis
 Ms Kathleen Holohan (via MS Teams)

Apologies: Mr Sean Quigley
 Ms Imelda Buckley

In attendance under the Code of Governance:
 Ms Elaine Sheridan, VP Governance/University Secretary

In attendance: Ms Sarah Morrissey, Internal Auditor

In attendance for Agenda Item 2 & 3:
 Ms Susan Green, Compliance & Risk Manager

In attendance for Agenda Item 4:
 Ms Brenda Nelson, Deloitte (via MS Teams)
 Ms Shauna Whyte, VP People, Culture & EDI

In attendance for Agenda Item 6:
 Dr John Power, Branding Manager (via MS Teams)

Secretariat: Ms Annette Byrne

Item Title	
1.	<u>Chairperson's Opening:</u>
	<u>Welcome & Approval of Agenda</u>
1.1	NOTED The Chairperson welcomed all to the meeting. Confirming approval of the agenda and noting that the meeting was quorate he commenced the business of the meeting.
1.2	<u>Conflict of Interest</u> NOTED The Chairperson asked members if they had any conflicts of interest to declare particularly associated with items on the meeting agenda. No members present declared a conflict for this meeting.
1.3	<u>Approval of Minutes 12th February 2026</u> AGREED It was agreed to approve the minutes above, proposed by Ms Curtis and seconded by Dr Dempsey and to upload to the website.
1.4	<u>Matters arising (Action Log)</u>

NOTED The Chairperson noted the matters recorded on the Action Log. In relation to the action concerning AI Governance training for members of the Audit & Risk Committee, the VP Governance outlined work currently underway by the AI Steering Group. It was noted that an update on this work will be presented to the Governing Body in June. It was agreed that further consideration would be given to the scope of the training requirement however it was agreed that it could be deferred until after this update has been delivered.

NOTED The VP Governance provided an update on the activities and transition of the Project Management Office, noting that these have now been superseded and absorbed into actions associated with the Strategy or the ROAD project. She also outlined the updates that were provided to the Governing Body during the transition period providing dates of the relevant meetings. In recognition that the Governing Body has considered and addressed this matter, it was agreed to remove the item from the Action Log.

2.

Risk Matters:

NOTED Ms Green was welcomed to the meeting and provided an update on all risk matters, including the recent review of the Strategic Risk Register. She advised that all risk owners have completed their reviews and provided updates where required. The following matters were highlighted;

- The top five strategic risks remain unchanged from previous reports;
- Two risks previously reported as *moderate* have now been upgraded to *serious*. These relate to:
 - Risk number 56 highlighting concerns regarding the future replacement of additional specific funding streams; and
 - Risk number 53 which has been upgraded due to global uncertainties (e.g. potential conflict involving the US and Iran) and the possible impact on global partnerships and international student recruitment. The Committee agreed to accept the revised status applied to these risks;
- All other risks currently assessed as *serious* remain unchanged;
- All Faculty and Functional Risk Registers have been reviewed, resulting in some reclassification of risks and noting a total of 310 across the University;
- Details regarding three newly reported extreme risks and one risk reduced from extreme to serious;
- A further five serious risks have been added by the Head of Cyber Security & ICT. The Audit & Risk Committee expressed some concern regarding these additional risks and requested further clarification. It was suggested that the responsible officer would be invited to attend the next meeting to discuss these matters in more detail.

In relation to additional matters raised, the Chairperson sought clarification regarding a potential risk associated with costs arising from the completion of the car park at the Carlow campus. He also indicated that he had expected risks relating to Carlow College to be reflected in the Risk Register. This observation was acknowledged and noted for consideration in future iterations of the Risk Register.

ACTION Extend an invitation to COO/Head of Cyber Security & ICT to attend the next meeting to discuss the serious risks identified.

NOTED Ms Green sought the views of the Audit & Risk Committee on the possibility of holding an annual meeting dedicated to Risk matters. Following discussion of the options presented, it was agreed that additional time would be allocated at the meeting scheduled for June 4th to facilitate focused consideration of Risk-related matters.

The Chairperson thanked Ms Green for her updates and presentation.

3. Update re. Freedom of Information/Data Protection

NOTED Ms Green provided updates on activities relating to Data Protection and Freedom of Information (FOI), including the following:

- The number of data breach incidents recorded year to date, compared with previous years, noting that all breaches continue to be appropriately monitored and managed;
- Ongoing engagement, training, and escalation processes (where required) to ensure effective handling of data breaches and continued compliance with GDPR;
- The number of Subject Access Requests (SARs) received year to date in comparison with previous years;
- The establishment of a network of Data Protection Champions across the University, supported by a structured training programme;
- The availability of Data Inventories and Record Retention Schedules to support staff compliance with FOI and GDPR requirements;
- Freedom of Information requests received year to date compared with previous years, noting a significant increase in activity during the reporting period. It was confirmed that all requests continue to be responded to within statutory timeframes;
- Additional initiatives, including Data Protection awareness resources, the GDPR newsletter, a centralised GDPR website, ongoing training initiatives, and GDPR training statistics.

The Chairperson thanked Ms Green for her updates, and she then left the meeting.

4. Internal Audit Reports:

Review of Staff Training

NOTED Ms Nelson and Ms Whyte were welcomed to the meeting. Ms Nelson outlined the context of the audit assignment undertaken in relation to the Review of Staff Training. It was noted that, as the Learning & Development Unit is at an early stage of establishment, a number of processes have not yet been fully implemented, and this context should be taken into account when considering the findings presented. Ms Nelson reported that the audit identified two moderate and five minor findings. Ms Whyte confirmed acceptance of the findings and associated recommendations, noting that progress is already being made to address them. Ms Curtis expressed concern regarding the timeframes associated with the implementation of the recommendations; however, it was noted that ongoing progress is being made, including efforts to reduce these timeframes where possible.

The Chairperson thanked Ms Nelson and Ms Whyte for their updates, and they subsequently left the meeting.

AGREED It was agreed to approve the Review of Staff Training audit assignment as presented.

5. Internal Audit Update:

NOTED Ms Morrissey provided a progress update in relation to internal audit reviews undertaken during 2025, audits currently in progress, and reviews planned for 2026. It was noted that, following consideration of the Cyber Maturity Assessment report, a draft Terms of Reference for a proposed Cybersecurity review is currently in development. Further updates on the progression of this review will be provided in due course. Ms Morrissey brought the following items to the attention of the Audit & Risk Committee;

- The recruitment process for an Internal Auditor resource is scheduled to commence in the coming days;
- A review of the Internal Audit Charter, with proposed amendments outlined. Ms Holohan requested that the Charter should outline that Internal Audit has direct access to the President. It was agreed that this amendment be included and that the Charter be considered and signed by the President;

	• Confirmation received from the Human Resources Department that a matter relating to Procurement has been fully closed out. The Committee noted its satisfaction with this outcome; • An update on a recent meeting involving the Comptroller & Auditor General representative, the Internal Auditor, and the Vice President Governance / University Secretary, in in line with matters discussed when developing the Statement of Internal Controls for 2025/26. It was noted that these matters will be further examined during audit fieldwork; • The Quarterly Compliance and Internal Audit Follow-Up, noting that management responses will be reviewed, tracked, and reported to the Committee as appropriate in due course. The Chairperson thanked Ms Morrissey for her updates.
6.	<u>Protected Disclosure Matters:</u> NOTED Ms Morrissey provided an update on matters relating to Protected Disclosures, including reviews that have been completed, those currently in progress, and matters assessed as not constituting a Protected Disclosure but which are being reviewed under the relevant policy.
7.	<u>Update re Branding Activities:</u> NOTED Dr Power was welcomed to the meeting. He provided the Committee with a presentation on the Brand Performance and Impact Evaluation Study, highlighting the following; • An overview of the Brand Impact Evaluation Study currently underway, which aims to assess how the SETU brand is perceived, its positioning within the region, and the extent to which it resonates with key audiences. The analysis will identify gaps, opportunities, and areas for improvement to support and align with the University’s strategic priorities; • The timelines and workplan activities associated with the various phases of the Impact Evaluation Study; and • A set of key deliverables intended to support and enhance national and international recognition of the SETU brand. The Audit & Risk Committee commended the strength, profile, and recognition of the SETU brand. The Chairperson thanked Dr Power for his presentation, following which he left the meeting.
8.	<u>AOB:</u> NOTED Items included in Section B were received for information and noting purposes, as follows: • HEA Fraud Return 2024/2025; • Quarterly Report to HEA(Sept-Dec 2025) • Forvis Mazars reports (on behalf of the HEA) associated with Grant Beneficiary Checks and Erasmus Beneficiaries; • Final Approved Report – Internal Financial Controls Review 2025. There being no other matters arising, the Chairperson thanked members for their contributions. He advised that a private session would be held, first with the Internal Auditor and Audit & Risk Committee members, followed by a session with Audit & Risk Committee members only. The VP Governance/University Secretary and Secretariat withdrew from the meeting at 5.05pm to facilitate the private sessions.

Approved: *Dr David Dempsey*

Date: 10th June 2026

Chairperson