



**Audit Committee Minutes**

18<sup>th</sup> January 2023  
10 am

*Held virtually via TEAMS*

**Present:** Dominic Course (Chair) (DC)  
Sarah Cox (SC)  
Graeme Scott (GS)

**In attendance:** Nicky Dunford (CEO)  
Adam Croney – Westcotts (AC) for item 6 only  
Becky Kelly – Westcotts for item 6 only

**Minutes:** Charlotte Roe (GP)

*Apologies: Matt Matthew*

No	Item	Action
1.	<b>Welcome and Apologies</b> Apologies were received from Matt Matthew (DCEO) - these were accepted.	
2.	<b>Declarations of Business Interests</b> The CEO is a trustee of the Bearnas Education Foundation. Dominic Course is Chair of Governors at South Dartmoor Community College and a director of DACORS Ltd. Sarah Cox is a shareholder of S Cox & Co, and Naked Sprout Ltd, a trustee of The Fryer Welfare Trust and The Fryer Recreational Trust and a trustee of Drake’s School PTFA. Graeme Scott is Executive Chair of The Mario Framework.	
3.	<b>Any Other Business</b> <ul style="list-style-type: none"> <li>In the Analysis of Members’ Role 2022 presented at the last AGM in July 2022 the following was agreed for the Audit Committee. <i>Add a mechanism to the Risk Management Policy that any score above an agreed figure is reported to the Members, together with mitigating actions. The Audit Committee, supported by the Deputy CEO, will consider the appropriate score and ensure any risks above this level are reported to Members with the mitigating actions to reduce the risk.</i></li> </ul> This was deferred to the next meeting as the DCEO was absent and should be part of the discussion.	GP
4.	<b>Minutes of the previous meeting</b> <a href="#">Draft Audit Committee Minutes 301222.docx</a> The minutes of the meeting held on 30 <sup>th</sup> November 2022 were circulated with the agenda. The trustees <b>agreed</b> the minutes as an accurate record of the meeting.	
5.	<b>Matters Arising from the minutes of 30<sup>th</sup> November 2022 (not included on the agenda)</b> 5.10.3 – Update from CEO regarding parents transporting school children in private cars - CEO advised that she had spoken with the Academy Heads and	GP

	<p>there seemed to be a mixed picture. The H&amp;S Officer had been tasked to liaise with DCC for further guidance. Afterwards a policy with clear guidance would be written and if appropriate disclaimers added to letters of permission from parents.</p> <p>5.10 – Clarification regarding the incident reported under H&amp;S – DCEO to update - this was deferred as DCEO was not present</p>	GP
6.	<p><b>Internal Audit</b> <a href="#">Link Academy Trust - Risk Management Report.pdf</a></p> <p>To consider the Internal Audit Report. Adam Croney and Becky Kelly from Westcotts were invited to join the meeting. It was noted that under declaration of business interest that AC was a trustee at Westcountry’s Academy Trust. AC explained that in order to draw up a comprehensive 3 year plan for the trust, the registers need to be effective. Therefore, Westcott had reviewed the trust/school risk registers and had flagged up some medium and low risks. He added that it was important that these areas were addressed but recognised that they were not a surprise to the trustees.</p> <p><b>Medium Recommendations</b></p> <p>(a) Risk management policy and processes. AC advised that whilst there were processes in place due to different scoring mechanism and absent guidance notice it was difficult to apply it in practice. The interface between the trust level risk and individual schools was not clear. The role of the board was to look at strategic risks and not getting lost in operational matters, however AC added there was value in robust reporting mechanisms at school level risks to highlight future potential risks.</p> <p>(b) Formats of risk register. The trust had recently migrated to Every. This had highlighted several things. Some of the risks were owned by individual trustees rather than delegating them, for example where the risks were related to teaching and learning/ safeguarding etc. AC advised that EIT took ownership of the teaching and learning /safeguarding risks to allow the trustee board to take an objective overall strategic view. The Chair agreed that this was an area that needed further thought, to significantly reduce the key strategic risks being reported to the board. AC said that the delegation to the right committees needed to be reviewed as well. The CEO said that the trust would like advice on the way forward and added that the risks should be where the expertise was; this would result in safer and more manageable registers.</p> <p><b>Low risk recommendations</b></p> <p>(a) Clearer guidance around the interface between the schools and the trust – currently there was no process. Effective reporting would allow the trust to spot early warning signs of risks happening at school level to allow strategic decisions to be made to avoid the emerging risk.</p> <p>(b) Format of the school risk registers – AC reported that looking at the current school risk registers, the H&amp;S day to day low level risks could be masking the actual risks that need addressing. There needed to be a standardised structure for the school risk registers which included a strategy on how to report the everyday risks as well as emerging risks. This would allow trends to be highlighted over time to allow the board to respond appropriately as well making the process more manageable for the Academy Heads.</p> <p>CEO said that EIT looked at the school paperwork, maintaining a journal highlighting vulnerabilities – the CEO asked whether this could be linked into the school risk registers. AC said that this would be a good way to capture the</p>	

	<p>risks at school level. The Chair explained that the trustees received a plethora of reports that were kept separate and agreed they should be collated to give a more comprehensive oversight. SC said that reading the report she was pleased that the need for a centralised collection of the report was an action and questioned the next steps. SC added that currently the process was too operational. The Chair added that in his experience the current risk processes were still strong, for example having audit being separate was good practice. AC agreed that the split was important. AC said that the template could be straightforward. The GP was asked to arrange another meeting between AC, trustees and DCEO. Thereafter the trustees would meet with EIT to disseminate the new process. The Chair and CEO added that this piece of work would be welcomed by the Academy Heads. The CEO added that an in depth understanding of risk registers would be advantageous – it was recognised that once trustees were clear they could be clear on what they were looking for from the Academy Heads.</p>	GP
7.	<p><b>External Audit</b>              8.1 – Benchmarking – to include reserves per pupil numbers comparison - The Chair explained that the Bishop Fleming’s Kreston Academies Benchmarking Report 2023 had not been published yet (expected January 2023). He added that until then it would be prudent delaying, so the benchmarking was against the most recent/relevant data.              8.2 – Recommendation for the appointment of external auditors – the GP explained that the tender deadline was not until the end of January 2023. Therefore, the recommendation would go to Audit Committee on 10<sup>th</sup> May 2023 for final approval by Members on 17<sup>th</sup> July 2023.</p>	GP  GP
8.	<p><b>Academies Financial Handbook</b>              The trustees considered the compliance with 2022 Academies Financial Handbook. The Chair advised that the changes in the Academies Financial Handbook were minimal; there was only one of note - indemnities around larger building work. The CEO added that building companies were proactive at flagging these up as well.</p>	
9.	<p><b>PE and Sports Grant</b>  <i>Part II was taken</i></p>	
10.	<p><b>Health &amp; Safety</b> <a href="#">H&amp;S report for Trustees January 20231.docx</a>              10.1 - Proposal to report the threshold for violent incidents – this had not been completed. GS agreed to work on this with the Safeguarding Lead.              10.2 – Review the amendments on reporting H&amp;S raised in Audit meeting 30<sup>th</sup> November 2022 - this was noted to relate to item 6.</p>	GS/GP
11.	<p><b>Data Protection</b>              CEO to raise any issues for discussion – there were no incidents to report.</p>	
12.	<p><b>Cyber Security</b> <a href="#">Stage 1 and 2 Audit Report - The Link Academy Trust.pdf</a>              12.1 Update on Cyber Audit -              12.2 Back-up arrangements – DCEO to report              This item was deferred until the following meeting as the DCEO was not present at the meeting.</p>	GP
13.	<p><b>Safeguarding</b>  <a href="#">Autumn 2022 SAFEGUARDING SUMMARY TRUSTEES.docx</a>  <a href="#">MSF plan 2023.docx</a>              The Chair thanked GS for the reports. The Chair questioned the spikes in incidents especially child against child violence. GS said he had also noticed this and had asked for clarification. The Safeguarding Lead had explained that on a deeper dive, it emerged that it was due to over-reporting and that in fact</p>	

	<p>there were minimal concerns which needed further consideration. The CEO said that she would ask the Safeguarding Lead to talk with the Academy Heads on how to separate the ‘niggles’ from genuine incidences. The meeting noted to be mindful not to cause the opposite with not enough reporting then occurring.</p> <p>The CEO added in the most recent Ofsted inspection, safeguarding was judged as strong.</p>	CEO
14.	<p><b>Risk Register and Strategy Plan</b></p> <p>14.1 - Trustees to update – this was discussed in Item 6.</p> <p>14.2 – Timescales for the risk register – DCEO to update – This was deferred as the DCEO was not present.</p>	
15.	<p><b>Policies</b></p> <p>15.1 Premises management documents – these were still being reviewed by the H&amp;S Officer and DCEO.</p> <p>15.2 Freedom of information <a href="#">FOI Publication Scheme 2023.docx</a> - this policy was reviewed and <b>approved</b> by the meeting.</p> <p>15.3 Data Protection <a href="#">Data Protection Policy 2023.docx</a> - this policy was reviewed and <b>approved</b> by the meeting.</p> <p>15.4 Data Management <a href="#">Data Management and ICT Security Policy 2023.docx</a> - this policy was reviewed and <b>approved</b> by the meeting.</p> <p>15.5 Individual rights <a href="#">Individual Right Policy 2023.docx</a> - this policy was reviewed and <b>approved</b> by the meeting.</p> <p>15.6 Records retention and disposal <a href="#">Records Retention and Disposal Policy 2023.docx</a> - this policy was reviewed and <b>approved</b> by the meeting.</p> <p>15.7 Subject access requests and forms <a href="#">Subject Access Requests Policy 2023.docx</a> - this policy was reviewed and <b>approved</b> by the meeting.</p> <p>15.8 Business Continuity Plans - this policy was reviewed and <b>approved</b> by the meeting.</p>	

**Dates of Future Meetings**  
**Wednesday 10<sup>th</sup> May 2023**