

## Audit & Compliance Committee

Monday 22<sup>nd</sup> May 2023

### Minutes

**Present:** Sugra Alibhai  
Linda Horbye  
Lucy Needleman  
Zubair Shaikh (Chair)  
Ellie Smith

**In Attendance:** Joanne Baxter (items 1-3)  
Simon Craven (items 1 & 2)  
Claire Mugridge  
Beth Yap

1.	Governance
2.	Internal Scrutiny Report
3.	IT Status Report & Cyber Update
4.	Minutes of Previous Meeting
5.	Matters Arising
6.	Update on Appointment of External and Internal Auditors
7.	Audit Action Plan
8.	Risk Register & Policy
9.	Health & Safety Report
10.	Fraud Report
11.	GDPR
12.	Any Other Business

Minute	Decision /Action/Recommendation	D/A/R
5.3.4	Sugra Alibhai and Claire Mugridge to draft a statement outlining how much money should be spent on entertainment and decide which policy this should be contained in, prior to the governors' dinner taking place in July. This would be circulated to the Committee for electronic approval.	A
2.	Beth Yap to include a question around the effectiveness of the Trust's cyber security training within the governance self-assessment questionnaire.	A
6.	To appoint Price Bailey as the Trust's internal auditors for a further 2 years.	D
8.	Sugra Alibhai to investigate how risk registers are managed at large Academy Trusts.	A
8.	To approve the Risk Management Policy.	D
12.	Zubair Shaikh to raise the issue around the size of the Audit & Compliance Committee at the next meeting of the Search & Governance Committee.	A

#### 1. Governance

##### 1.1. Apologies

Jeremy Ruff.

##### 1.2 Declaration of Interest

None declared.

## 2. **Internal Scrutiny Report**

Simon Craven, Price Bailey, presented the cyber security and website compliance internal scrutiny reports.

It was noted that there were only three recommendations following the audit of cyber security, which Simon confirmed was much lower than other Trusts, and is a testament to the large amount of work taking place in this area by Frontier Learning Trust. The Committee was informed that the recommendations included testing of the cyber security response plan, regular reporting to Trustees and ensuring a regular programme of training for staff and governors.

The Committee was also informed that the audit of the Trust and Woodhouse College websites resulted in a total of eight recommendations, all of which were low priority or advisory. Recommendations included ensuring that College contact information is easy to find, including that of the Careers Manager, and the standardising of policies across the Trust.

**Trustees questioned** how these recommendations would be followed up and Simon confirmed that the internal auditors would review the progress of these as part of next year's audit. The Clerk also confirmed that these recommendations would be added to the audit action plan, which is considered by the Committee at each of its meetings.

It was agreed that this was a valuable exercise and the reports provided were comprehensive.

## 3. **Confidential Item**

Confidential minute.

## 4. **Minutes**

The minutes of the meeting of 20<sup>th</sup> February 2023 were approved as a true and accurate record of the events that took place, with minor amendments. It was agreed that none of the minutes were confidential, and these could be uploaded to the Trust's website in their entirety.

## 5. **Matters Arising.**

3.4 Sugra Alibhai and Claire Mugridge to draft a statement outlining how much money should be spent on entertainment and decide which policy this should be contained in, prior to the governors' dinner taking place in July. It was agreed that this would be approved by the Audit & Compliance Committee electronically.

3.8 Sugra Alibhai confirmed she had added a risk around reputational damage to the risk register.

7. Sugra Alibhai confirmed that she now includes a section on whistleblowing instances within the CEO report.

Action

**6. Update on the Appointment of Internal and External Auditors**

Claire Mugridge reminded the Committee that, since the last meeting, the Trust has gone out to tender for its external audit service and only one quote was received, which was from the Trust's current provider, Buzzacott.

Claire explained that the details of the quote had been shared with the Committee electronically, who had recommended that this be approved by the Members of the Trust. It was noted that the Members have approved the appointment of Buzzacott, subject to a new audit partner being provided.

**In response to a question from Trustees**, Claire explained that Buzzacott has been the Trust's external auditor for at least 10 years, but the Trust has gone out to tender for this service regularly. **In response to another question**, Claire confirmed that Buzzacott has been appointed for 3 years with the option of extending for a further 2 years.

**The Committee questioned** whether, given the difficulty in obtaining quotes, the Trust should continue with Buzzacott for the next year before going out to tender again. However, Claire confirmed that the Trust is happy with the service that Buzzacott provides and feels that the change of audit partner ensures that the Trust continues to be challenged.

Claire then explained that the Trust had found the work of Price Bailey very valuable and reminded the Committee that Price Bailey had been appointed as internal auditor for this year only. After some discussion, it was agreed that Price Bailey be appointed as the Trust's internal auditors for a further 2 years.

Decision

**7. Audit Action Plan**

There were no actions on the audit action plan. However, it was noted that the recommendations from the internal scrutiny reports would be added.

**8. Risk Register & Policy**

Sugra Alibhai presented the Trust's risk register, explaining that there have been further delays to the ICLMS permanent building and it is likely that a number of changes need to be made to the building in order to receive planning permission. **In response to a question from Trustees**, Sugra explained that this is likely to delay opening by another two months, meaning that this will now take place around January 2025.

**Trustees questioned** whether there is anything the Trust can do to accelerate this process and Sugra explained that the Trust is now meeting with the DfE weekly in order to hold it to account. Drawing Trustees attention back to the risk register, Sugra explained that, due to this delay, there is a risk of a reduction in ICLMS student numbers in year 2, due to a lack of space, and the Trust is currently reviewing the financial implications of this.

The Committee discussed this in detail, noting that the delay could affect the student experience and reduce applications. However, the Committee was also concerned about the amount of leadership's time that is being taken up managing this. **In response to a question from Trustees**, Sugra confirmed

that students are aware that they will be in temporary accommodation in year 1 and will use Woodhouse's shared spaces for lunch and studying.

**In response to another question from Trustees,** Sugra reminded the Committee that the Trust consulted Woodhouse students on ICLMS as part of the Section 10 consultation and confirmed that they would receive an update on the project once more was known from the DfE. Sugra reminded the Committee that many ICLMS students would be taking at fourth A Level at Woodhouse College.

Sugra then presented the Risk Management Policy, explaining that this was previously written for a sixth form college but has been rewritten for an Academy Trust.

Sugra explained that, up until now, Local Governing Bodies have been receiving the individual risk register of their institutions, but it was agreed that the Audit & Compliance Committee have overall responsibility for their review and should receive these at every meeting. The Committee requested that Sugra investigate how risk registers are managed at large Academy Trusts.

Action

The Committee reviewed and approved the Risk Management Policy, noting that this would be updated annually.

Decision

**The Committee requested** a number of minor amendments to the risk register.

#### **9. Health & Safety Report**

The Committee received the health & safety report, noting that one serious incident took place this term, which related to a student with pre-existing medical needs.

#### **10. Fraud Report**

There had been no instances of fraud or attempted fraud.

#### **11. GDPR**

Beth Yap informed the Committee that there had been three data breaches since the last meeting, none of which had been reported to the ICO. It was noted that there has been an increase in breaches from last year, which is not unexpected, as these figures now include the opening of ICLMS.

#### **12. AOB**

Finally, Trustees requested that the size of the Audit & Compliance Committee is discussed at the next meeting of the Search & Governance Committee, with a view to recruiting additional members.

Action

The meeting concluded at 7:32pm