

## Audit & Compliance Committee

**Monday 26<sup>th</sup> February 2024**

### Minutes

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

**In Attendance:** Joanne Baxter (items 1-4)  
Claire Mugridge  
Jeremy Ruff  
Beth Holmes  
Dawn Turner, Price Bailey (items 1 & 2)

1.	Governance
2.	Internal Scrutiny Report
3.	Minutes of Previous Meeting
4.	Matters Arising
5.	Confidential Item
6.	Audit Action Plan
7.	Risk Register
8.	Policies
9.	Health & Safety Report
10.	Fraud Report
11.	GDPR
12.	Any Other Business

Minute	Decision /Action/Recommendation	D/A/R
4.3.8	<i>(Carried forward from 22 May 2023)</i> Sugra Alibhai to investigate how risk registers are managed at large Academy Trusts at the upcoming Trust leaders meeting.	A
4.7	<i>(Carried forward from 27 November 2023)</i> Sugra Alibhai to discuss climate change with the SFCAs.	A
5.	<i>Confidential Action.</i>	A
7.	Sugra Alibhai to consider whether it is appropriate that a risk be logged as both accepted and reduced and ensure that the Audit & Compliance Committee is not the owner of any risk on the Risk Register.	A
8.	To approve the Trust's Finance Policy.	D
12.	To approve the School Resource Management Checklist for submission to the ESFA.	D

- 1. Governance**
  - 1.1. Apologies**  
None.
  - 1.2 Declaration of Interest**  
None declared.
- 2. Internal Scrutiny Report**

Dawn Turner presented the latest internal scrutiny report conducted by Price Bailey, which focused on risk management and reviewed the Trust, Woodhouse and ICLMS risk registers. It was noted that this audit scored an overall rating of amber/green, with all recommendations being either 'low' or 'advisory'.

The Committee considered the recommendations from the report, which included ensuring that the Trust's risk appetite is stated in the Risk Management Policy, increasing the risk matrix from 3x3 to 5x5 in all risk registers, clearly evidencing whether a risk has increased or decreased and ensuring that the Board of Trustees reviews the risk register annually. **In response to a question from Trustees**, the Clerk confirmed that, whilst the Board reviews the Trust's risk register annually, this is done as part of the CEO report and the recommendation is that this is made more explicit within the minutes and is included as a standalone item on the agenda.

**In response to another question from Trustees**, Dawn explained that the risk management process is strong, and the Risk Management Policy is robust. It was noted that, whilst there were a number of recommendations, these were all either 'low' or 'advisory', putting Frontier Learning Trust in a strong position compared to other Trusts and the Committee commended staff on this achievement.

Trustees thanked Dawn for this report, and it was noted that the next internal scrutiny will review key financial controls.

### 3. Minutes

The minutes of the meeting of 27<sup>th</sup> November 2023 were approved as a true and accurate record of the events that took place, with minor amendments. As parts of items 5, 7 and 9 were deemed to be confidential, these would be removed prior to the minutes being uploaded to the Trust website.

### 4. Matters Arising.

3.8 Sugra Alibhai to investigate how risk registers are managed at large Academy Trusts at the upcoming Trust leaders meeting on 14<sup>th</sup> March 2024.

Action

3.12 It was noted that the size of the Audit & Compliance Committee had been discussed at the recent Board meeting and Lucy Harrison had now joined the Committee.

6. The number of cyber-attacks and data breaches had been included in the CEOs report and the Clerk had included cyber security in the Committee's Terms of Reference.

7. Sugra Alibhai to discuss climate change with the SFCA. However, it was noted that the current SFCA priorities include qualifications and a potential change of government.

Action

9. The Clerk had recirculated the Health & Safety Policy with tracked changes.

### 5. Confidential Item

*Confidential minute.*

**6. Audit Action Plan**

The audit action plan was considered, and Trustees were informed that the recommendations from the internal scrutiny report would be added to this.

**7. Risk Register**

The Committee received the Trust risk register, noting the key changes, particularly the increased risk of the failure of IT services, as discussed in item 5, and the inclusion of ICLMS in the Ofsted inspection risk, as this is now an open school.

**In response to a question from Trustees**, Sugra explained that, whilst the Trust will do all it can to reduce risk, there are some factors that remain outside of its control, such as what is posted on social media. The Committee acknowledged this but **requested** that Sugra consider if it is appropriate that a risk be logged as both ‘accepted’ and ‘reduced’, or whether this should be changed.

Action

Sugra then drew attention to the Woodhouse risk register, explaining that there were no major changes other than the increased risk of the failure of IT services. Under ICLMS it was noted that the changes included the challenges around multiple offer holders, in order for the school to make an appropriate number of offers to fill its places.

Finally, it was noted that the Trust still does not have planning permission for the additional temporary accommodation but the weekly meetings with the DfE confirm that this is a low risk. **In response to a question from Trustees**, Sugra explained that the DfE has no concerns around this impacting the running of the school and have confirmed that, in other cases, planning permission has been applied for retrospectively. It was noted that, worst-case-scenario, Woodhouse could accommodate these additional students next year.

It was also **requested** that the Audit & Compliance Committee is not the owner of any risk on the Risk Register.

Action

**8. Policies**

The Committee considered the updated Finance Policy, noting the majority of changes were as a result of ICLMS opening. Claire Mugridge explained that the policy also includes additional information around related parties, as well as increasing the limit for tenders to £150, due to rising costs generally around capital spend.

**In response to a question from Trustees**, Sugra confirmed that the College already allocates around £100k for IT spend but additional funds are needed due to the recent outages. Sugra explained that, due to the difficulty in obtaining some of the hardware, the Trust may need to hire equipment until it is available to purchase, creating further additional spend.

The Committee discussed delegated limits of authority, noting that any project over £50k is approved by the Finance & Operations Committee, usually electronically due to time constraints. **In response to another question from Trustees**, Sugra explained that the Trust wishes to continue to obtain 2 quotes for spend of up to £10k to ensure value for money, due to there being many staff across the College who spend within this limit.

The Committee approved the Finance Policy.

Decision

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

The Committee considered the health & safety report, noting in particular that there have been a few 'near misses' this term and the Trust has implemented a new process where these are discussed by the Senior Leadership Team to agree any follow-up actions. **In response to a question from Trustees**, Claire had confirmed that there had been no trends in the near misses, which included an overcrowded student event, a branch falling off a tree and a fire exit being blocked during an exam.

**In response to another question**, Claire explained that the number of health & safety instances has likely increased due to the Trust making better use of the health & safety system and having an increased focus on recording incidents.

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

There had been no instances of fraud or attempted fraud.

#### **11. GDPR**

The Committee considered the GDPR report, noting that there has been one data breach, which was low level, and one subject access request since the last meeting.

#### **12. AOB**

The Committee considered the School Resource Management Checklist noting that the Trust was able to answer 'yes' to all questions and this was approved for submission to the ESFA.

Decision

The meeting concluded at 6:25pm