

Audit Committee Minutes Thursday 5th December 2024 10 am Held online via TEAMS

Attended: Dominic Course (Chair) Sarah Cox Max Thomas

In attendance: Matt Matthew (DCEO) Nathan Coughlin (Bishop Fleming) Charlotte Roe (GP)

Minutes: Clerk to the Trust- Nicol Bush

No	Item	Action
1.	Welcome and Apologies	
	The Chair opened the meeting with a welcome, apologies were received from ND.	
2.	Declarations of Business Interests	
	There were no new declarations of interest brought forward.	
3.	Any Other Business	
	No other business was brought forward to the meeting.	
4.	Minutes of the previous meeting	
	The minutes of the meeting held on 13th June 2024 were approved as an accurate record	
	and were signed electronically by the Chair.	
5.	Matters Arising (not on the agenda)	
	5.5.6 - Update on contingency/succession plan to cover payroll, confirmation needed it had	
	been added to the Risk Register- The DCEO said it had not been added to the risk register but	
	would add it immediately.	
	He added that it was not possible at this time to employ additional staff to cover succession	
	planning for payroll, as the Trust was looking at a series of measures to reduce expenditures,	
	one of which could be staffing, however the DCEO recognised that a back-up plan in the event	
	of the HROM absence was needed.	
	5.6.1- Update on Internal audit meeting on Due Diligence.	
0	The above was discussed at agenda item 7.	
6.	Governance Annual review of constitution and Terms of Reference to check:	
	Membership is appropriate	
	Duties remain relevant	
	All duties have been covered during the year, and it aligns with Scheme of Delegation	
7	The meeting approved the Terms of Reference for the Audit Committee.	
7.	Internal Audit	
	To consider the IA report for H&S compliance conducted in Jul 2024.	
	Update on the internal audit programme on due diligence 2024/25	
	The DCEO updated the meeting on the internal Audit and said the main focus of the audit was	
	on the committee meetings and how they were reported. The DCEO added that as the auditor	
	had to go on maternity leave early, the program would be picked up again in the Spring term.	
8.	External Audit -Bishop Fleming (BF)	
0.	NC presented the external audit report to the meeting and summarised the report with the	
	following highlights:	
	Key audit risks and other findings:	
	There had been a good level of engagement from Trust management throughout the	
	process and the audit had run smoothly. NC added that the report was ready to sign	DCEO
	off, subject to some final checks by the DCEO.	

 NC explained that under UK accounting standards it was hard to recognise pension valuations on the balance sheet, as it was a valuation and did not directly link into a rebate/refund, so it was not beneficial to the Trust and would be costly, however the positive was that the asset return was stronger than expected and therefore was a gain in the scheme. MARagement letter points and internal control systems N Cs adi the Trust was in a cleaner position this year as there were no medium risks left, however a handful of lower 'housekeeping risks' such as updating the financial procedures manual, updating the Register of Interests document on the website, updates to Pupi Premium 'Borts premium website disclosure documents and vendence of both parties signing staff contracts. The Trustees acked how was the DCEO feeling about the audit? The DCEO asid he had been happy with the audit process, adding that the financial team had done a sterling and professional job and there were no concerns. Financial performance: NC explained the financial overview for year-end 31 August 2024 to the meeting. It was highlighted that it was an area of continued focus, but Bishop Fleming was happy to sign off. The Trusteer aisked a concern that though the report stated an undersprend on school improvement spending, there had been significant spending on school improvement, yeat the general picture regarding reserves and going concerns with similar Trusts? NC responded that the Trust was consistent with other primary school MATs in Devon, all faced similar challenges. The DCEO also akked whether there were any of the similar MATs which were financially secure in the last budget that were now reporting a loss? NC Vasid that nothing had been careful and were prepared for future challenges. The Trustees asked doy ou think the Trust was comfortable with the rate of expansion and taking on		T	·
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	9	Sustainability	Chair
Update on Sustainability across the Trust. The meeting agreed to add sustainability as a standing item to the F&GP agenda and the Audit Committee would oversee annually.	J.	Update on Sustainability across the Trust. The meeting agreed to add sustainability as a standing item to the F&GP agenda and the	Clerk

	The DCEO noted that the Trust had a sustainability roadmap, with the aim for the Trust to have a Climate Action plan in place by the end of the Summer Term. The DCEO noted there had have a later and the head work of the summer term.	
	had been a lot going on in the background within schools on sustainability.	
9.	PE and Sports Grant The Chair asked in regard to the website compliance, could the update of PP policy/Sports Grant be added to the compliance function in Every? The DCEO advised it had been a matter	D050/
	of timings and suggested taking the issue to the EIT team to be resolved. There were no further issues brought forward.	DCEO/ EIT
10.	Health & Safety	
	Consider H&S report	
	Review Every reports	
	Raise any issues for discussion	
	The H&S report was circulated before the meeting and the Trustees were invited to ask any questions, it was noted it was a comprehensive report and there were no issues brought	
	forward.	
11.	Data Protection	
	The DCEO said the Trust had regular low level Cyber-attacks/spam, which the HROM dealt	
	with very well.	
10	There were no issues brought forward.	
12.	Cyber Security 12.1 Trustees to discuss the Cyber Response Plan	
	12.2 Cyber Essential Scheme	
	Cyber Security was discussed under 14.	
13.	Safeguarding	
	There was no update due to the absence of the CEO.	
14.	Risk Register	
	The GP highlighted that there was a risk missing, "Regulation and Compliance" and asked the Trustees what they would like reflected on the risk register and how would Trustees check it?	
	The Chair said that the compliance function on Every was already functioning well and the	
	required reports had subsequently been completed accordingly, so it was just a matter of	GP
	adding the risk to the system.	
	14.1 Trustees to review report on the following risk register categories:	
	Cyber Security	
	The DCEO noted that the biggest concern regarding IT was the movement from Windows 10 to Windows 11 next year. MT responded that there had been a recent extension in the	
	deadline to the changeover. The DCEO said it would be looked at over the next 1-3 years as a	
	rolling programme, as it would have a financial impact. The DCEO noted it would be helpful to	
	set up an IT working party. The Trustees asked about the membership of this working group.	
	The DCEO responded it would be the DCEO, Limbtec and potentially AH's (Academy	
	Headteachers) and any other Trustees interested would be welcomed.	
	Regulation and Compliance There were no comments brought forward. SC asked that the GP update the Risk Register	
	and add a review to the next meeting agenda.	GP
	Legal	
	The DCEO updated the meeting on the recent employment tribunal case.	
	The Trustees asked were there any lessons learnt from the experience? The DCEO said that	
	the Trust's record keeping had been exceptional, specifically the HROM's record keeping. The	
	DCEO noted that it would be worth reminding those in a leadership position to make sure correct procedures were followed and to seek advice when needed.	
	Individual Schools Risk Register (re-occurring items)	
	SC said there had been a concern that legionella was flagged up in some schools	
	consistently. The DCEO responded that the Trust had a legionella risk assessment	
	management plan and had changed testing provider, and each school was tested on a weekly	
	and monthly basis. SC asked about the process in the individual schools, how was it flagged up and who's responsibility was it to update the systems with the outcomes of the	
	weekly/monthly testing? The DCEO responded that it was in hand and the Estates Manager	
	was conscientious in making sure the system was up to date.	
15.	Strategy Plan	
	Trustees to update the meeting on:	
	Communication and IT – Dominic Course	0050
	The Strategy Plan- Communication and IT was discussed under 14.1 and the DCEO actioned	DCEO
16.	to set up a work group around IT and the Curriculum. Policies	
10.		

16.1 Health and Safety Policy- This policy was recommended by the meeting to go to the Board of Trustees for final approval.	
16.2 School-Mobile-and-Smart-Technology-Policy 2024.docx	
16.3 Business Continuity Plans	
16.4 Management of outdoor education visits and off-site activities	
The meeting approved the above policies.	

The meeting ended at 11.15am

Approved and signed by the Chair on 9th March 2025.