

## Audit Committee

### Minutes

6th March 2025

10 am

*Held on TEAMS*

**Present:** Dominic Course (Chair)  
Max Thomas (MT)  
Nicky Dunford (CEO)  
Matt Matthew (DCEO)  
Charlotte Roe (Governance Professional)  
Julia Simpson (Westcotts)

**Minutes:** Nicol Bush - Clerk to the Trust

No	Item	Action
1.	<p><b>Welcome and Apologies</b> There were no apologies The meeting introduced themselves. The Chair informed the meeting that attending the meeting was an auditor, as part of the process of the internal audit, to review how the Trustees' communications with the community and staff. Julie Simpson would be setting up interviews with the Chair of Trustees, the Executive team and Chair of the Committee. Julie Simpson confirmed that this piece of work would run until the end of this academic year. The meeting discussed the need for an additional Trustee to join the Audit Committee. The GP advised that she had discussed this with the Chair of Trustees and were proposing to approach Christine Cottle in the first instance for approval at Board of Trustees.</p>	
2.	<p><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. No new declarations of interest were brought forward.</p>	
3.	<p><b>Any Other Business</b> No other business was brought forward to the meeting.</p>	
4.	<p><b>Minutes of the previous meeting</b> The minutes of the meeting held on 5<sup>th</sup> December 2024 were circulated with the agenda. The Trustees <b>approved</b> the Minutes of 5<sup>th</sup> December 2024 as a true record and the Chair signed accordingly.</p>	
5.	<p><b>Matters Arising from the minutes of 5<sup>th</sup> December 2024</b> The Chair suggested that the Matters arising item was dealt with at the end of the meeting as some would be naturally addressed throughout the meeting. This was agreed.</p>	
6.	<p><b>Risk Register</b> The Chair noted the Risk Register had now across all Trustee meetings moved up the agenda and asked the CEO how it was going in other Committees. The CEO said that she was working through the risk register with the DCEO as it was felt that the risks were not being clearly highlighted on the registers. The CEO said that the mitigation values were being addressed properly as well. It was felt that the risks should be clearer. The CEO added that her and the DCEO needed to be more diligent at flagging up the red risks through the risk register rather than through their reports. The Chair added that the individual schools were not reflecting the same picture as the main risk register. The CEO said that the DCEO had been working closely with the</p>	

	<p>Academy Heads to ensure that their individual school's risk registers were accurate. The DCEO advised the meeting that he was attending the LAC meetings to give the governors some training so they could support the Academy Heads. <i>The Chair asked whether the red risks would show across the whole Trust.</i> The CEO said that this would be better as it would ensure there was a collaborative approach in addressing them. The CEO said that she would be meeting with the S&amp;C Chair to discuss how education outcomes could be better represented on the risk register. The Chair suggested that all the Committees had oversight over educational outcomes, safeguarding and finance. MT agreed with this however, raised caution that the meetings do not become too onerous due to the number of risks being reviewed when these risks were showing green.</p> <p>6.1 The Meeting reviewed the Risk Register specifically considering the Audit Committee's responsibilities.</p> <ul style="list-style-type: none"> <li>• Legal Risks – the DCEO confirmed that currently there were no legal risks, so this remained green.</li> <li>• IT and communication - <i>The Chair asked about the amber risk.</i> The DCEO explained that it was due segregating the wi-fi which could increase the risk of cyber-attacks and felt that this would never be green as it was a constant threat.</li> <li>• Health and Safety - this was green because any known risks had been treated and reported.</li> <li>• Regulations and Compliance – (green) The DCEO said there were systems and processes in place which capture and mitigate and reduce the risk for compliance.</li> </ul> <p>The DCEO said that he would update the risk register.</p> <p><b>ACTION: To have educational outcomes, safeguarding and financial status on all the risk registers for the committees and Board of Trustees.</b></p>	GP
7.	<p><b>Strategy Plan</b> Update on the Trustees Designated Areas <b>Communication and IT</b> – Dominic Course – <i>The Chair asked about the upgrading of the Windows system.</i> The DCEO said that the IT working group discussed this looking at on a school-by-school basis of redistributing of devices and then replacing the machines that could not be upgraded. The CEO said that a digital plan had been formed on replacement. The CEO said that a budget would need to be outlined on the spending. The DCEO noted that Capital expenditure would need to be used. MT asked whether the Trust were moving towards virtualisation rather than having to worry about the hardware. The DCEO confirmed that this was the plan. The DCEO said that Microsoft were extending the licence. MT warned that the licence was becoming more expensive <b>Growth and Capacity</b> – Max Thomas – It was noted that MT was unsure of his responsibility. The DCEO explained that that each Trustee oversaw an area of responsibility of the strategy plan. The Trustee would work closely with the Trust officers once a term to talk through their plan. The suggestion was to pick one area of the action plan as an annual focus and track the progress through the year. The CEO noted that she would be happy to support if needed. The DCEO said that with Growth and Capacity was around external and internal growth. <i>The Chair asked where Due Diligence sat, the CEO advised that it was with F&amp;GP.</i> <b>Quality Assurance and Risk strategic plan-</b> The Chair agreed to bring this to the next meeting once he had reviewed it.</p>	Chair
8.	<p><b>Internal Audit</b> The Chair said that there had not been an Internal Audit Report for this academic year. Julie Simpson said there would be one available before the next meeting on 3<sup>rd</sup> July 2025. The DCEO said that at the next meeting it would be advisable for the IA plan to be agreed for the academic year 2025-2026. The DCEO said looking at the risk register, finance obviously was a key area, and the Trustees could come up with a plan to</p>	

	engage Westcott's for the following year as well. The DCEO added that previously he had forwarded a paper which the Chair of Finance had produced, explaining his reasonings why he believed the trust remained a going concern. Next year it would be the subsequent years which would be then proving to be challenging. The Chair agreed. The CEO said that the deficit recovery plan covered everything that the Trust were doing towards it, the actions that the Trust were taking and the current position the Trust were in.	
9.	<b>External Audit</b> The Meeting noted that the External Auditor appointment was not due until 2026 – no current issues. The DCEO advised that Easter 2026 would be when the Trust would need to go out to tender for an External Auditor.	
10.	<b>Benchmarking</b> The Bishop Fleming's Kreston Academies Benchmarking Report 2025 was circulated before the meeting. The Chair noted that in this report the comparisons were against other smaller school Trust. <i>The Chair asked if all the schools were financially struggling.</i> The DCEO confirmed that 69% of schools/Trusts were reporting a deficit. It was noted that staff v pupil costs were higher, however it was noted that the nature of the Trust was smaller classes and loyal staff who were staying and going up the staffing structure. <i>The Chair asked if the comparison included the Academy Head salaries.</i> The DCEO said this was the case. It was noted that considering these factors the Trust was still in a healthier position. The CEO said that the benchmarking report was helpful when discussing staffing structures with the Academy Head. The DCEO said that it was staffing costs that was 'hitting' the financial. <i>The Chair asked if that was due to the pay rise being awarded without full funding.</i> The DCEO responded that that was the case. The Chair noted that the central costs and property were being kept to the minimum. <b>The CEO left the meeting.</b>	
11.	<b>Academies Financial Handbook</b> Review compliance with 2025/26 Academies Financial Handbook – this was discussed at the Board of Trustees. It was noted that there were minimal changes.	
12.	<b>Health &amp; Safety</b> The H&S report from Estate Manager was circulated before the meeting, it was noted that the report was thorough. The Chair said that the 'near miss' report was helpful. The DCEO said this was indicative of the higher SEND need of some of the pupils. The Trustees thanked the Estate Manager for her report. <i>The Chair asked about the duplications</i> – the DCEO confirmed this would be because more than one people were affected. <i>MT asked if trends could be highlighted to give the Trustees a clearer picture.</i> The DCEO said that this could be considered anecdotally. Fixed term exclusion – the DCEO said that this was happening more due to the higher needs of SEND pupils. The DCEO added that the school did everything they could to avoid exclusions. The DCEO said no pupils were nearing permanent exclusion.	
13.	<b>Data Protection</b> The Data Protection report from DPO was circulated before the meeting. The Chair said that the report was detailed and noted that considering the Trust was 23 schools, the level of issues was minimum. The DCEO said that the policies and procedures in place were effective.	
14.	<b>Cyber Security</b> The DCEO advised the meeting that the biggest risk in the Cyber Audit, was the Windows upgrade and the cost.	
15.	<b>Safeguarding</b> <b>The DCEO asked for Part II.</b>	
16.	<b>Policies</b> 16.1 Premises management documents – confirmation from DCEO that the Trust has the required documents in place 16.2 Data Protection Policy 2025 16.3 Data Management and ICT Security Policy 2025	

	<p>16.4 Individual Right Policy 2025  16.6 Records Retention and Disposal Policy 2025  16.7 Subject Access Requests Policy 2025  16.8 FOI Publication Scheme 2025</p> <p>It was noted that the policies were standard policies and had been reviewed.  <i>MT asked if 'Redaction' should be added to Subject Access Requests Policy.</i> The DCEO agreed that this should be done and would address it.  <i>The Chair asked about the costing of hours of the FOI Publication Scheme to be included in the policy.</i></p> <p>The Chair had inquired about the monitoring of the clear desk policy. The DCEO explained that Academy Headteachers (AHs) monitored it during their walkarounds in the schools, but they did not strictly enforce it. The DCEO mentioned that he would check with HR to confirm if the clear desk policy was part of the annual policy sign-off.  <i>The Chair had asked whether the data protection statement related to children was signed by every parent annually.</i> The DCEO confirmed that the statement was signed when the child joined the school and was kept in the pupil's personnel file.  The DCEO asked that the policies would be sent onto the GP once the additions had been agreed (via email).</p> <p>16.8 Management of Outdoor Education, Visits and Off-Site Activities 2024 – this policy was <b>approved</b>.</p>	<p>DCEO</p> <p>GP</p> <p>DCEO</p>
17.	<p><b>Self-Evaluation of Governance Impact</b>  One sentence from the Committee to encapsulate the effectiveness of the meeting and the impact on the pupils, staff and other stakeholders.</p>	
18.	<p><b>Matters Arising Revisited</b></p> <p>5.1- Review the Going Concern (GC) report provided by Chair of F&amp;GP for year-end accounts 23/24 – It was noted that since the last Audit meeting the Board of Trustees and at the AGM this review had been discussed robustly.</p> <p>5.2- Confirmation that PP policy/Sports Grant was added to the compliance function in Risk Register –The DCEO said he would review this and add it to the Risk Register.</p> <p>5.3 – Back-up plan for payroll – the DCEO said that either himself or a senior administrator would use the guides/instructions to ensure that payroll was completed in the event of the HR Operations Manager's absence.</p>	

**The meeting ended at 11.03am**

**Signed by the Chair of the Committee..... on 3<sup>rd</sup> July 2025.**