



**Minutes of the Audit and Risk Committee meeting held on 28 April 2021.
at 4.30pm via Microsoft Teams**

Trustee name	Initials	A = absence
Mr I Storey –(Chair) Trustee	IS	
Mr M Quigley- Trustee	MQ	
Mr P Mabbott - Trustee	PM	Left at 5.15pm
Mr T Hill – Co-opted	TH	Term of office ended 20/04/2021
Mrs P Bryn-Jones – Co-opted	PBJ	Term of office ended 20/04/2021
Mr G Gadie – Co-opted	GG	Term of office ended 20/04/2021

In attendance: [staff or other invited persons]

Staff name	Initials	Role	A = Absence
Mrs K Bonser	KB	Karen Bonser, Executive Business Leader	
Mr D Cotton	DC	Chief Executive Officer & Accounting Officer	
Mr G Corban	GC	Chief Operations Officer	
Mr J Creed	JC	ICCA, Associate Director	Left at 5.07pm
Jenni Harrison Hill	JHH	Clerk to Board of Trustees	

Agenda item 1 ARC/61/2021	<p>Apologies for absence Mr Mabbott informed the chair that he would need to leave the meeting at 5.15pm. The Chair informed the committee that he had corresponded with the co-opted governors of Audit and Risk Committee to inform them that following consideration at the Trust Board on 24 March 2021 it had been agreed that the A&R committee should fall in line with other committees and adopt a trustee-only approach to membership. Mr Storey had thanked them for their contribution to the committee.</p>	
Agenda item 2 ARC/62/2021	<p>Declaration of interest and any changes to be advised. There were no declarations of interest, either direct or indirect, for any items of business on the agenda. The chair asked if anyone had any declarations to update. Trustees confirmed that the declarations given at the beginning of the academic year were correct.</p>	
Agenda item 3 ARC/63/2021	<p>Minutes of the meeting dated 24 February 2021. The minutes of the meeting, having previously been received were agreed by the chair.</p>	

Agenda item 4 Matters Arising: **ARC/64/2021**
Matters Arising (Action Log)

Minute reference	Meeting date raised	Action required	Owner	Date due	Status	Comments/progress
ARC/16/2021	04/11/2020	Action: QEA non-compliance for health and safety progress will be reported at audit and risk meeting on 24/02/2021	K Bonser	Feb-21	In Progress	Nothing further to report - due to testing workload - moved to sending reports out we 5.2. Related to issues with estates team and site condition. Action 24/02/2021: H&S Progress report for QEA is due this half term and will be brought to next A&R meeting, Mrs Bonser assured the committee that progress is being made. Update 28/04/2021: The reports have gone to academies for reporting and actions update, with extra technical support now in academies to move them on quicker for H&S. Meetings have been held with the Local Authority team to put a business case in for 20 extra days per year to bring staff up to speed through more rigorous checks to ensure meeting audit actions and requirements and ensuring looking at key themes. QEA have until end of May to report back actions and updates to the report it is expected that in the June meeting this should be finalised.
ARC/35/2021	24/02/2021	Action: Additional Insurance purchased summarised for committee members and brought to meeting on 28th April 2021.	K Bonser	Apr-21	Complete	Email sent from GC detailing additional insurance and supplier on 3 March, forwarded by Clerk to committee members.
ARC/36/2021	24/02/2021	Action: Mr Corban to implement through Business Managers the practice of providing identification for first time visits.	G Corban	Mar-21	Requires review	Mr Corban updated the committee that Business Managers had been informed to ensure they make first time checks where appropriate; the next step will be to check if in practice this is being carried out. Action: Mrs Bonser to check being carried out. Status changed to in progress
ARC/36/2021	24/02/2021	Action: It was agreed for Mrs Bonser to feedback to the committee through the year updates on recommendations from internal audit reports.	K Bonser	Aug- 21	Requires review	Mrs Bonser informed the committee that reports will be brought back to the committee in June. Status changed to in progress.
ARC/38/2021	24/02/2021	Compliance and Assurance reviews: Action: Evaluate the impact of staff development carried out online.	K Bonser	Apr-21	Requires review	Mrs Bonser informed the committee that currently working through the structure of the Institute, re-evaluating roles, once this work is completed will continue to evaluate impact of staff development. Training that has taken place can be reviewed on BlueSky to assess impact. Action: Mrs Bonser report back on value and impact on training carried out across the year at next A&R

ARC/39/2021	24/02/2021	Action: Hillocks Primary Academy Health and safety update report to be reported at A&R committee meeting on 28th April 2021	K Bonser	Apr-21	Requires review	Report has just been released and will report back in June, no concerns raised on the report. Status moved to in progress.
ARC/41/2021	24/02/2021	Action: Progress reports from Autumn term safeguarding audits to be provided at the next meeting.	K Bonser	Apr-21	Requires review	Complete- see Accounting Officers report & Appendix 7 & 8. Status changed to complete
ARC/42/2021	24/02/2021	Action: Trust/Head Office Risk register to be brought back to the board when further work has been completed.	K Bonser	Apr-21	Requires review	Complete- see Accounting Officers report and Appendix 9
ARC/42/2021	24/02/2021	Action: Risk assessment for Teaching Hub collaboration to be brought to A&R committee.	K Bonser	Apr-21	Requires review	Complete- see appendix 9
ARC/47/2021	24/02/2021	Action: Clerk to arrange meeting for Mr Storey and Mrs Elway to discuss compliance prior to signing off breaches once per term.	J Harrison Hill	Apr-21	Complete	Meeting arranged between Chair of A&R and Mrs Elway
ARC/51/2021	24/02/2021	Action: Formatting of claims report to show status of claims.	K Bonser	Apr-21	Requires review	In Progress- formatting has been partially changed.

<p>Agenda item 5 ARC/65/2021</p>	<p>External Audit Appointment The committee were informed that following presentations by shortlisted applicants, the Board have recommended to Members that Smith Cooper be re-appointed as auditors for 2021/22.</p>	
<p>Agenda item 6 ARC/66/2021</p>	<p>Internal Audit Tender This item was discussed later in the agenda after Mr Creed's departure from the meeting.</p>	
<p>Agenda item 7 ARC/67 /2021</p>	<p>Priorities for Internal Audit Programme 2021/22 Mrs Bonser informed the Committee that Smith Cooper would be invited to attend the next Audit & Risk Committee to discuss how to best work with the Committee and to provide any suggestion for the internal audit programme.</p> <p>The committee then discussed the main risks are and highest priorities to generate a list for consideration for the internal audit programme for 2021/22. Key themes were:</p> <ul style="list-style-type: none"> • Potential audit on outcome of DfE risk audit being conducted in July 2021 and any actions to be taken. • Business continuity and emergency planning. • Exclusions and off-rolling. • Quality of education & appropriateness. • Scrutiny of teachers grading. • Educational visits • Catering- non Caterlink contracts. • GDPR - specific areas e.g. document retention • New funding streams. • Expenses. • Attendance – process and coding on a rolling programme. • Key Financial Controls. <p>A suggested programme will be brought back to the committee in June for approval. Action: Agree Internal Audit Programme 2021/22</p>	<p>KB</p>
<p>Agenda item 8 ARC/68/2021</p>	<p>Covid Update report Document: <i>Appendix 10-Covid 19 Update report 1.4.21</i> was previously received by the committee. <i>Covid 19 update report 12.03.21</i> was previously received by the committee. A discussion was held on the future frequency of Covid 19 update reports, the committee commented that there was currently stability and controls were well managed. Trustees considered the following reporting schedule: Following the government status update on 17 May there should be a Covid 19 update report. Following the status update on 21 June there would be another Covid 19 update report to incorporate summer schools and September return. Trustees agreed the above reporting schedule of Covid 19 update reports. Action: Covid 19 update report end of May and end of June.</p>	<p>KB</p>

<p>Agenda item 9</p>	<p>Accounting Officer report Documents previously received by the committee: <i>Accounting Officer report April 2021</i> <i>Appendix 1 DAT Report 01 20-21 Delegation of Authority and Procurement</i> <i>Appendix 2 DAT Report 02 20 21 Corporate Governance</i> <i>Appendix 3 Website Audit review 2020</i> <i>Appendix 4 remote education Summary</i> <i>Appendix 5 Remote education Audit Secondaries</i> <i>Appendix 6 Remote education Audit Specials</i> <i>Appendix 7 DAT Safeguarding Audits 20 21 Summary report</i> <i>Appendix 8 Safeguarding Audit summary grading reports</i> <i>Appendix 9 Risk management report April 2021</i> <i>Appendix 11 GDPR report 1.4.21</i> <i>Appendix 12 Claims Narrative 19.04.21</i></p>	
<p>ARC/69/2021</p>	<p><u>Internal and External Audit</u> The Accounting Officer's report was discussed. Mr Creed informed the committee that there had been no changes to the final Delegation of Authority and Procurement audit report and that management response to the recommendations addresses the issues raised. Mr Creed notified the committee that the Corporate Governance audit carried out had gained substantial assurance; two actions raised were low attendance of co-opted governors at the Audit and Risk committee, which has now been resolved, and ensuring that annual reports from committees to the Board are completed to meet the self-assessment framework. Mrs Bonser informed the committee that Mrs Elway, Head of Governance, is currently working through the self-assessment framework and discussing current framework with Executives. The ICCA audit plan detailed in the Accounting Officers report was discussed with agreement to try to move the follow up of previous internal recommendations to earlier in June.</p>	
<p>ARC/70/2021</p>	<p><u>Internal scrutiny</u> The committee were informed that ICCA will be carrying out the Internal Scrutiny report for the current year. Mr Creed left the meeting at 5.07pm</p> <p>The committee discussed the Internal Audit tender process, Mr Storey asked if any other members of the committee would like to be involved in the panel, it was agreed that Mr Storey would be on the tender panel.</p> <p>Mr Mabbott left the meeting at 17.15</p>	
<p>ARC/71/2021</p>	<p><u>DAT compliance and assurance reviews</u> Mrs Bonser explained that due to educational visits currently cancelled due to the pandemic, reviews were not taking place. GDPR reviews are now arranged and due to commence. Seven of the academies have undergone a risk management audit and the results were tabled on page 3 of the Accounting Officers report. The committee were apprised that where significant requirement for improvement and development was required,</p>	

	<p>feedback had been given and more in-depth support and monitoring is being undertaken.</p> <p>Following a trustee's question Mrs Bonser confirmed that the information was an overall picture on integration and continued improvement around risk.</p> <p>Trustees queried when the high risks detailed in the risk management compliance review would be revisited to ensure progress and were assured that the academies will be audited again at the end of June to allow time for them to rectify the issues.</p> <p>At the request of trustees, it was agreed that Mrs Bonser would provide an update on progress at the next meeting.</p> <p>Action: Mrs Bonser to provide update about progress of risk management actions from audits completed in Spring 2021 for next meeting.</p> <p>The Accounting Officers report informed the committee that audits will be undertaken for catering due to new Cater-link contract commencing 18 months ago.</p> <p>Trustees asked for clarification of Appendix 3 Website Audit reviews report, and were informed that the compliance team are conducting these audits in future rather than marketing, to ensure separation and independence. The scope of the audit is currently being written. Training & development audits are currently on hold due to the Institute being closed.</p> <p>Remote learning summary reports were provided (appendix 4 to 6) and no further questions were raised by trustees.</p> <p>Expense's audit has been arranged for July.</p> <p>Trustees were informed that following the procurement audit a three-year audit cycle to be carried out by DAT compliance team has been produced, this was agreed by trustees.</p>	KB
ARC/72/2021	<p><u>LEAD internal audit programmes.</u></p> <p>Mrs Bonser updated the committee regarding working with LEAD on internal audit programmes and that due to differing priorities LEAD trust did not consider they had time to commit and support tender programme for internal audit.</p>	
ARC/73/2021	<p><u>Nottinghamshire County Council Health & Safety Audits</u></p> <p>Progress reports have been sent out to Academies for completing monitoring updates this term. Review reports will be ready for the June committee meeting.</p>	
ARC/74/2021	<p><u>External Audit</u></p> <p>The plan for 2020/21 is being reviewed and agreed</p>	
ARC/75/2021	<p><u>Internal audit</u></p> <p>The Internal audit tender process has now commenced for work to start in September 2021.</p>	
ARC/76/2021	<p><u>Safeguarding audit</u></p> <p>Safeguarding audits have recommenced this term. Appendix 7 and Appendix 8 provided the committee with a summary and gradings. The committee were informed that a few areas of low assurance had been identified which had necessitated immediate action as detailed in the Accounting Officer's report.</p>	

	<p>Following a trustee query, it was clarified that the colour key in the appendix is that blue is fully in place and green is cause for concern, with status showing current progress.</p>	
ARC/77/2021	<p><u>Risk Management including Health and Safety.</u> Appendix 9 was shared on the screen. Trustees asked if the red rating on the dashboard of core risks was driven by Covid and if there was a consistent approach to the ratings. They were informed that the narrative related to trust wide risks were detailed on page 4 and specific risks related to individual academies were reported in the table on page 5. Trustees queried why head office risks were not yet detailed on the report and were updated that central corporate risks have been identified and will be discussed by the central executive team shortly. Action: Mrs Bonser to bring central corporate risks report to the next committee meeting in June.</p>	KB
ARC/78/2021	<p><u>Financial Management</u> From the information provided in the Accounting Officers report trustees queried why the regularity issue raised from 8 September 2020 has only just come to light>It was explained that the invoice has only recently been received and is being chased by a debt management company highlighting that no purchase order had been raised.</p>	
ARC/79/2021	<p><u>Fraud, Regularity, Whistleblowing, Impropriety and Bribery</u> There were no fraud, impropriety, bribery, or whistleblowing issues to report.</p>	
ARC/80/2021	<p><u>GDPR</u> The Chair informed the committee that he discusses the GDPR report (appendix 11) with Mrs Elway before the committee meeting and that there were no concerns, with many of the Freedom of Information requests being commercially driven.</p>	
ARC/81/2021	<p><u>Policies</u> Policies ratified since the last report are included in the Accounting Officers report.</p>	
ARC/82/2021	<p><u>Cyber security</u> The committee were informed of two high profile cyber-attacks recently on Multi Academy Trusts. As an emerging significant risk which has the potential to have a profound impact, tests have been carried, out highlighting the need to procure more server space to improve the trust's speed of recovery. Purchase of an additional server has been completed. Following trustees asking if backup is carried out as a matter of course it was confirmed that there are real time back-ups and then a full back-up at the end of each day.</p>	
ARC/83/2021	<p><u>Serious incidents</u> There were no serious incidents to report.</p>	
ARC/84/2021	<p><u>External Correspondence</u></p>	

<p>ARC/85/2021</p>	<p>The committee were informed that there were outstanding returns to the DfE/ESFA to report.</p> <p><u>Claims and Complaints</u> Appendix 12 detailed the claims and potential claims within the trust.</p> <p>No further questions were raised on the Accounting Officer's report and appendices.</p>	
<p>Agenda item 10 ARC/86/2021</p> <p>ARC/87/2021</p>	<p>Policy Approval:</p> <ul style="list-style-type: none"> - Single Equality Policy <p>Following discussion further information was requested regarding the reason for removing some of the protected characteristics from the wording and requirements to record these. Action: Mr Corban will report back on Single Equality Policy and request Head of Human Resources to provide an update on reasons for changes. The committee did not approve the Single Equality Policy until further information on this query provided.</p> <ul style="list-style-type: none"> - Photography and Videography Policy <p>The committee agreed the Photography and Videography Policy.</p>	<p>GC/SGreen</p>
<p>Agenda item 11 ARC/88/2021</p> <p>ARC/89/2021</p>	<p>Issues referred to/from the Board:</p> <ul style="list-style-type: none"> - Members of Audit and Risk Committee – this item was discussed in agenda item 1. - Audit and Risk committee future work with Smith Cooper: Following the re-appointment of Smith Cooper it was agreed to invite Sarah Flear to the next committee meeting to present on how Smith Cooper intends to work with Audit and Risk Committee moving forward. Action: Invite Sarah Flear to Audit and Risk Committee 16 June. JHH to create invite, GC to discuss content with Sarah Flear. 	<p>JHH/GC</p>
<p>Agenda item 12 ARC/90/2021</p>	<p>Complete committee report for exception reporting to the Board</p> <ul style="list-style-type: none"> - Health and Safety audits and noncompliance with Health and Safety processes: additional technical support is being provided in academies where low assurances of compliance were found, and discussions with the Local Authority for 20 extra days support per year to ensure meeting audit actions and requirements and ensuring looking at key themes. - Safeguarding audits: where low assurance areas have been found immediate action has been taken and follow up progress checks are being undertaken. - Cyber Security- following a number of significant cyber-attacks to Multi Academy Trusts regular recovery testing is being carried out, and the purchase of an additional server to support speed of recovery. - The internal audit plan for 2021/22 is being developed based on high risks and key priorities. 	

<p>Agenda item 13 ARC/91/2021</p>	<p>Determination of confidentiality of business Equality Act consideration Nolan Principles Trustees considered whether anything discussed during the meeting should be deemed as confidential. It was Resolved:</p> <ul style="list-style-type: none"> - That no confidential information had been discussed and no accompanying reports were confidential. - There had been no Equality Act implications - Attendees were content that all decisions made adhere to the seven Nolan principles. 	
<p>Agenda item 14 ARC/92/2021</p>	<p>Date and time of next meeting: Wednesday 16 June 2021, 4.30pm via Microsoft Teams</p>	
	<p>The meeting closed at 5.55pm</p> <p>Minutes agreed 12/07/2021 Minute number: ARC/97/2021</p>	