

Diverse Academies Trust
Minutes of the Audit and Risk Committee Meeting

Monday 17 November 2025 at 1.00pm, held at Retford education centre.

Quorum required:2

Committee members present: 3

Trustee name	Initials	A = absence
Mrs M Blore	MB	
Mr J Robertson	JMR	
Mr I Storey (Chair)	IS	
Mr R Vizma	RV	A

In attendance (staff or other invited persons):

Staff name	Initials	Role	A = Absence
Mr D Cotton	DC	Chief Executive Officer and Accounting Officer	
Mr G Corban	GC	Chief Operating Officer / Chief Finance Officer	
Mrs V Williams	VW	Head of Corporate Affairs	
Ms S Archibald	SA	WBG (internal auditors)	
Mrs J Harrison Hill	JHH	Governance Professional	

Agenda item number	Item	Action by who/when
1. ARC/22/2526	Apologies for absence Apologies for absence were received and agreed from Mr R Vizma Introduction for Ms S Archibald, internal audit manager, WBG	
2. ARC/23/2526	Declaration of interest and any changes to be advised There were no declarations of interest from trustees, 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. Ms S Archibald declared a conflict of interest in agenda item 11. This item was discussed after she had left the meeting.	
3. ARC/24/2526	Minutes of the meeting dated 16 September 2025 The minutes of the meeting, having previously been received were agreed by the chair.	
4. ARC/25/2526	Matters Arising: See action log on next page	
5. ARC/26/2526	Accounting Officer Report Document: Pre-reading pack was previously received by the committee	

	<p>Mr Cotton referred to the Accounting Office report November 2025 which detailed:</p> <ul style="list-style-type: none"> Risk Management Internal controls- audit quality assurance Compliance and governance assurance Regularity, propriety and value for money Fraud, whistleblowing and investigations Customer voice External audit Statement of assurance. <p>The report follows the template of report agreed at the committee meeting held on 16 September 2025.</p> <p>Trustees were asked if the format and information provided gives the right level of detail for the committee.</p> <p>Trustees queried the complaints section and if any had progressed beyond stage 2. It was confirmed that the new complaints policy was working to resolve complaints at this level and prior to this stage.</p> <p>Action: Confirmation would be provided to the committee on any complaints that had progressed beyond stage 2 of the complaints process.</p> <p>Trustees raised that the majority of complaints are in connection with SEND.</p> <p>Mr Corban detailed that the Internal scrutiny report also details this, with many complaints regarding SEND in relation to communications between parents on behaviour, the complaints often are due to the lack of external support mechanisms and parents not understanding the constraints and limits of the academies role in this area.</p> <p>Trustees raised the number of complaints which were unclassified, requesting that work is undertaken to ensure they are classified and additional classification categories added if they do not fit into the current selections.</p> <p>Action: Work to address number of unclassified complaints.</p> <p>Trustees commented that in the final committee report for the year a table showing total complaints for the year, current stage would be useful.</p> <p>Trustees raised and discussed value for money and how we can ensure this over through the procedures set up. Mr Corban detailed the procedures to ensure value for money through control processes, benchmarking and tender procedures, acknowledging that value for money in relation to impact can be more difficult to measure in some cases and can often be more long-term impacts.</p> <p>Ms Archibald noted that, in addition to standard control procedures, internal audits play a key role in ensuring value for money. These audits provide an independent opinion on whether existing systems effectively support the Trust's objectives, assess the adequacy of controls in place, and identify opportunities for streamlining processes to enhance efficiency.</p> <p>Mr Corban raised that a future area being developed is to implement an approach to operational excellence with an embedded feature of identification of waste, identifying where processes have customer impact.</p> <p>Trustees discussed having whistleblowing as a separate section to distinguish away from fraud to distinguish between fraud being proprietary and whistleblowing being valid concern.</p> <p>Staff voice was discussed as a tool to provide trustees with an idea of staff sentiment ensure the trust is taking steps to ensure a better place to work.</p>	<p>VW</p> <p>VW/GC</p>
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	<p>Action: Adjust accounting officers report to have separate sections for Fraud and whistleblowing.</p> <p>Trustees were satisfied that the accounting officer report provided a consistent approach to feed into the internal scrutiny report and contained a good level of detail.</p>	VW
6. ARC/27/2526	<p>Internal Audit</p> <ul style="list-style-type: none"> Internal auditors update; <p>Document: GDPR was previously received by the committee as part of the pre-reading pack.</p> <p><u>GDPR internal audit</u></p> <p>Ms Archibald provided the committee with an overview of the GDPR internal audit report and how the audit was undertaken. The outcome of the audit was strong overall assurance.</p> <p>No recommendations for improvement were noted and several areas of good practice are detailed in the report.</p> <p>Benchmarking shows that the trust is performing better than average in this area.</p> <p>The observations noted in the report are items to note and are considered small and immaterial.</p> <p>Trustees commented that it was pleasing to see performing at the top of peer group.</p> <p>Trustees noted that the GDPR team should receive thanks for the work undertaken to ensure that this level of control is in place.</p> <p>Action: Mr Corban to convey message of thanks to GDPR team</p>	
ARC/28/2526	<p><u>Artificial Intelligence (AI)</u></p> <p>Ms Archibald provided a verbal update regarding the work which had been undertaken but the report was still in draft form.</p> <p>It was noted that this was an advisory piece of work rather than assurance.</p> <p>Action points have been included in the report and listed in order of priority. A few actions have been raised overall; this is primarily due to the infancy in adoption and guidance for AI still draft in terms of review.</p>	GC
ARC/29/2526	<p>Action: Mr Corban confirmed that an action place to address recommendations in Artificial Intelligence report will be brought to the next committee meeting.</p> <p>Trustees queried if there were any items within the advisory report which could not wait until the next committee meeting.</p> <p>Ms Archibald confirmed that there were no immediate concerns, AI is an evolving area, but strategies to ensure development of processes to manage the use of AI and develop a structure to govern the use of it will be needed.</p> <p><u>Management response action tracker</u></p> <p>Document: Management response action tracker was previously received by the committee as part of the pre-reading pack.</p> <p>The committee reviewed the action tracker, Mr Corban described the changes to the coding of the tracker.</p> <p>The actions highlighted orange show areas where action has not been completed by its planned date, the committee reviewed the items in this position.</p> <p>Trustees raised the disaster recovery action which was orange querying how this is progressed to the stage when it is complete.</p> <p>Mrs Williams clarified that whilst training is undertaken this needs to be evidenced as an established routine of training for this to progress to complete.</p> <p>Safeguarding and cyber security actions which remain orange were discussed.</p>	GC

	<p>Discussion was held on the format of the report and actions completed archive.</p> <p>Action: Reporting of action tracking will be revised for easier reporting to trustees.</p> <p>Ms Archibald confirmed that the internal audit follow up for management actions is scheduled for April 2026 which will review agreement with the implementation.</p>	VW
7. ARC/30/2526	<p>Risk management</p> <p>Document: Risk report was previously received by the committee as part of the pre-reading pack.</p> <p>The risk report detailed the following areas:</p> <ul style="list-style-type: none"> Internal risk profile <ul style="list-style-type: none"> Report purpose Current risk status How risks map to the Trust's 2025-26 strategic objectives External risk radar <ul style="list-style-type: none"> Key watch items Summary outlook Assurance control and control environment <ul style="list-style-type: none"> Risk scoring and moderation Control assurances snapshots Interdependencies and control effectiveness Appendices <ul style="list-style-type: none"> Corporate risk register RSM emerging risk radar WEF Global risks <p>Trustees commented that the report was very comprehensive and supported discussion around the risk register, assurance and control. Mrs Williams expressed that an area that still needs strengthening within the reporting is feeding information around the internal control environment, improving information flow from Local academy committees to corporate risk register.</p> <p>Trustees discussed what direction they would like to give to the sub committees to do in relation to risk register in the next six months. Discussion was held on the risk register, risk appetites, risk tolerance risk scores and alignment of appetites with mitigation scores.</p> <p>Action: The committee agreed to include an item on the Board agenda for the meeting on 4 February 2026 to discuss the proposed approach, providing context on mitigation measures and scoring, risk appetite, and tolerance levels.</p> <p>Trustees referred to section 3.2 of the report regarding control ratings and held discussions on what the information was trying to convey. Following discussion, it was agreed that more meaningful reporting would be for specific risks to be reported rather than categories, drawing out the 'top ten' risks post-mitigation scores and risks which are inherently carrying high risk or high impact (pre-mitigation) to facilitate more meaningful conversations.</p> <p>Action: Reporting to draw out specific top ten risks post-mitigation scores and risks which are inherently high risk or high impact pre-mitigation.</p> <p>Ms S Archibald added that reporting top ten showing movement between periods would also highlight if the risks were volatile or stagnant.</p>	<p>Refer to Board</p> <p>VW</p>
8. ARC/30/2526	<p>Academy Trust Handbook 'must' compliance</p> <p>Document: Academy Trust Handbook 'must' was previously received by the committee as part of the pre-reading pack.</p>	

	<p>The document was the initial allocation of the 'musts' to relevant committees for trustees to consider if they agree with the assigned committee.</p> <p>Once all committees and Board have agreed the allocation the compliance will then be brought back to the committee for discussion on evidence showing compliance.</p> <p>Action: Trustees to censor check areas assigned to audit and risk committee and notify Mrs J Harrison Hill of any areas where not aligned.</p>	Committee members
9. ARC/31/2526	<p>Review Internal Scrutiny report</p> <p>Document: Internal Scrutiny report was previously received by the committee as part of the pre-reading pack.</p> <p>The report forms part of the annual report for 24/25 academic year to accompany financial statements.</p> <p>Trustees commented that it was well written and easy to read comprehensive report.</p> <p>Trustees requested that the WBG audit reports are annexed to the report.</p> <p>Action: WBG audit reports to be annexed to the Internal Scrutiny report.</p> <p>Trustees discussed using AI to populate the Internal scrutiny report from the Accounting Officer reports across the year for following years.</p>	VW
10. ARC/32/2526	<p>Approvals</p> <ul style="list-style-type: none"> • Health and Safety policy <p>Document: Health and Safety policy was previously received by the committee as part of the pre-reading pack.</p> <p>Trustees queried if all those within the policy with responsibilities are made aware of their responsibilities, specifically highlighting students are made aware of their responsibilities.</p> <p>Mr Cotton confirmed that students are made aware of their responsibility for their own safety through their actions but it is not specifically stated to them that this is due to the health and safety policy.</p> <p>Trustees also referred to 2.4.1 of the policy referencing the audit and risk committee and how oversight of health and safety is attained by the committee on arrangements in place.</p> <p>Mr Corban clarified that health and safety is purchased and reviewed at local academy committees. Issues raised from this are reported through the accounting officer report.</p> <p>Last year a health and safety audit follow up was undertaken by WBG on the audit undertaken the year previously. Assurance is discharged through the internal review and audits.</p> <p>Accident investigations and how these are reviewed by the committee were discussed with reporting being undertaken through the accounting officer report.</p> <p>Action: Accounting officer report to provide nil response for health and safety when there is nothing to report or detail issues related to health and safety.</p>	VW
ARC/33/2526	<ul style="list-style-type: none"> • Review register of business interests for possible conflicts <p>Document: review of Declaration of business interests was previously received by the committee as part of the pre-reading pack.</p> <p>The committee were informed that following governance professionals sending reminders more governors and staff have now completed the declarations since the report.</p> <p>Action: update of declaration completion to be brought to committee at next committee meeting.</p>	JHH

	Ms S Archibald left the meeting at 14:47	
11. ARC/34/2526	<p>Internal audit contract for 2026/27</p> <p>It was noted that currently the trust is in the third year of the internal audit contract with WBG and working with a third auditor. Due to recent changes in personnel, the committee considered a preference to allow another year for the current arrangements to settle, as part of the existing three-year contract.</p> <p>Mr Corban raised a point regarding the number of days purchased under the contract, noting that three years' worth of days had been procured and suggesting a review of this allocation. Benchmarking data indicates that our spend on internal audit is higher than that of comparable trusts. The Committee discussed the expected value from the service, the expertise provided by the current auditors and their responsiveness to changes in the audit programme according to the trust's needs.</p> <p>Trustees queried how many days are allocated under the current contract. It was confirmed that 24 days per year are provided, generally covering four to five areas.</p> <p>The committee discussed notification periods for the contract. The committee agreed to continue with the current internal audit provider for the year 2026/27, allowing stability and continuity following recent personnel changes.</p>	
12. ARC/35/2526	<p>Review financial risk and control related disclosure statements, together with any associated reports and opinions from executive management, the external and internal auditors in Year-end report prior to endorsement by the Trust Board.</p> <p>The presentation of the external audit findings report was held post meeting by S Flear, Partner of PKF Smith Cooper.</p>	
13. ARC/36/2526	<p>Issues referred to/from the Board</p> <ul style="list-style-type: none"> • Action: The committee agreed to include an item on the Board agenda for the meeting on 4 February 2026 to discuss the proposed approach to providing context on mitigation measures and scoring, risk appetite, and tolerance levels. • The committee agreed to continue with the current internal audit provider for the year 2026/27 • Health and Safety Policy approved 	
14. ARC/37/2526	<p>Determination of confidentiality of business</p> <p>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 <p>Equality Act consideration</p> <p>There had been no Equality Act implications</p> <p>Nolan Principles</p> <p>Attendees were content that all decisions made adhere to the seven Nolan principles.</p>	
15. ARC/38/2526	<p>Date and time of next meeting: Monday 2 March 2026, 4.30pm, via Microsoft teams</p>	

Agenda item 4: Matters Arising:
ARC/25/2526

Minute reference	Meeting date raised	Action required	Owner	Date due	
ARC/09/2526	16/09/2025	Internal Audit Plan Action: CM to inform SA of changes to internal audit planning dates.	CM (WBG)	17/11/2025	Confirmed. Now complete
ARC/12/2526	16/09/2025	Risk process approach Action: agenda item 17 November 2025 : Discussion on formal review of risk register by board sub committees.	Agenda	17/11/2025	Agenda item 7. This item is now complete
ARC/17/2526	16/09/2025	Internal Audit contract update Action: Agenda item for Audit and Risk Committee in November to discuss internal audit contract for 2026/27.	Agenda	17/11/2025	Agenda item 11. This item is now complete.

The meeting closed at: 14:57

Minutes agreed by Chair: