

**Minutes of the Audit & Risk Committee meeting held  
on Monday 26 June 2018 at Retford Oaks Academy**

Membership			
A = absence	Governor name	initial	Academy
	Mr M Quigley (chair)	MQ	Retford Oaks Academy (ROA)
A	Mrs K Mitford	KM	National C of E Academy (NCEA)
A	Mr T Hill	TH	Tuxford Primary Academy (TPA)
A	Mr S Jones	SJ	DAT Trustee
	Mrs P Bryn-Jones	PBJ	Retford Oaks Academy (ROA)
	Mr G Gadie	GG	Retford Oaks Academy (ROA)

In attendance:

A = absence	Staff/in attendance	Initial	
	Mrs A Elway	AKE	Company Secretary and Clerk
A	Mrs D Clinton	DLC	ACEO and Accounting Officer
	Mr G Corban	GCO	Chief Operating Officer
	Mr S Lowe	SL	Senior Finance Manager
	Mrs K Bonser	KBn	Business Development, Projects and Standards Manager
A	Mrs A Younis	AY	Group Financial Controller
	Mr M Harrison	MH	ICCA Auditor (in place of Jonathan Creed)

Item No	Item	Action by who when
<b>AC/43/1718</b>	<p><b>Apologies for absence</b> Apologies for absence were received and approved from Mrs Mitford due to holidays, Mr Hill, Mr Jones and Mrs Clinton due to work commitments and Mrs Younis due to illness.</p> <p>It was noted that Miss Hall had resigned as a Trustee and the DALP Board had appointed Mr Quigley as chair of this committee.</p> <p>Mr Harrison was welcomed to the meeting as the representative from ICCA</p>	
<b>AC/44/1718</b>	<p><b>Declaration of interest</b> There were no declarations of interest, either direct or indirect, for any items of business on the agenda.</p>	
<b>AC/45/1718</b>	<p><b>Overview of internal audit reviews undertaken:</b> <b>GDPR</b> – the audit report had previously been received. ICCA had conducted the audit prior to the GDPR implementation date of 25 May 2018 to check processes put in place in readiness for the new Act. Substantial Assurance had been given. Internal audits are now being undertaken in each academy to ensure the processes and procedures given to local GDPR teams have been implemented. These will be conducted annually or before if any issues</p>	

	<p>are picked up. Following a question, governors were advised that all staff have been given a presentation and completed an Educare online training module. Governors noted that GDPR is on all academy agendas and spot checks are being regularly undertaken.</p> <p>Attendees discussed audit priorities for 2018/19 with Mr Harrison recommending as a minimum that GDPR compliance (due to the potential of significant financial and reputational risk), IT (due to the outcomes of the last audit), finance (financial performance, control and the planning process) and health and safety should be undertaken.</p>	
<b>AC/46/1718</b>	<p><b>Management response and follow up of previous audits</b></p> <p>Pete Richardson, Head of IT had forwarded an update to the IT audit in response to concerns raised at the last meeting. Governors were happy with the actions that have been/are being put in place. Mr Corban advised that the ability to use external drives will be disabled from September and staff are being advised of ways to store data held on these. Staff may request IT to unlock their device for a specific purpose (e.g. for information to be sent to exam bodies) and if this is the case an encrypted memory stick will be used.</p> <p><b>Governors confirmed</b> the above actions and were pleased that action is finally being taken in this respect.</p> <p>The recommended actions from the recent HR &amp; H&amp;S audits are being dealt with and will be summarised for the next meeting.</p>	<b>Agenda 9/10/18</b>
<b>AC/47/1718</b>	<p><b>Updated Audit Plan for DALP</b></p> <p>Mrs Bonser advised that the Risk Management Audit had been concluded last week and the report is awaited. Substantial Assurance had been given. A Corporate Governance review is being held on 9/10/11 July. The report from the finance audit is due w/c 16 July and a report will follow to collate the audits undertaken within the 2017/18 Audit Plan.</p> <p>Mr Harrison was thanked for his attendance and he left the meeting.</p> <p>Mr Corban discussed the 2018/19 audit plan and governors paid consideration to:</p> <ul style="list-style-type: none"> <li>- The number of audits completed in 2017/18 to establish assurance or areas for development</li> <li>- Reviewing the number of audits in 2018/19 considering cost, internal resource and whether some areas could be audited biennially</li> <li>- There is no legal requirement to undertake external audits but it was agreed it is important to receive external assurance as a check on internal reviewers' opinions</li> <li>- Internal reviews could be undertaken in areas where substantial assurance has been given this year</li> <li>- Corporate areas have all been completed; education functions could be audited and it was agreed that Mr Corban should discuss this with SST. Depending what is decided audits wouldn't necessarily need to be carried out by ICCA as other external specialist providers could be used</li> </ul>	

	<ul style="list-style-type: none"> <li>- <b>Governors suggested</b> that the A&amp;R committee needs to be satisfied that the FAR process is robust</li> </ul>	
AC/48/1718	<p><b>Risk Management Summary of over-arching risks &amp; plans to mitigate</b></p> <p>Governors had previously received the report and Mrs Bonser confirmed that there had been no change to the RAG rating or risks since the last meeting. Reviewing the corporate risks, Mrs Bonser advised:</p> <ul style="list-style-type: none"> <li>- IT policies had been approved by ICCA and these were now on the DALP website</li> <li>- Finance will be updated when the 3 year budgets being worked on and balanced budgets for 2018/19 have been approved at the DALP Board meeting on 11/7/18</li> <li>- The last finance audit this year will review the planning process to assess how robust and accurate the assumptions are that have been used in the budget setting process</li> <li>- HO risks may go off next time if the ESFA has confirmed we can continue to grow</li> <li>- GDPR may move off next year as breaches have been mitigated as much as possible</li> <li>- The 5-year capital plan will address the issue with QEA boilers. The 5-year plan will be forwarded to committee members after the Board has approved it on 11/7</li> <li>- Confidential item</li> </ul> <p><b>A discussion was held</b> around looking at a 25-year capital plan and setting some funds aside for identified large projects and planned housing estates within our academies catchment areas. It was noted that £1.2m of Devolved Formula Capital has been received and short and long term planning needs to be factored in. Mr Wilson will be asked to confirm which areas could receive Community Infrastructure Levy and/or Section 106 money associated with any development.</p> <p>Mr Quigley asked if there were any associated risks with sixth form students returning to ROA. Mr Corban advised that space is not an issue and Paul Simpson, as Post 16 EAP has completed a Post 16 strategy paper and is now including sharing provision and resources across the group and how much this might cost. This will be circulated when signed off.</p>	<p><b>AKE to all after 11/7</b></p> <p><b>KBN/AW</b></p> <p><b>AKE/AW</b></p> <p><b>GCO</b></p>
AC/49/1718	<p><b>Copyright Audits</b></p> <p>Mrs Bonser advised that 5 academies had received notification that the Copyright Licensing Agency will be conducting audits in the Autumn Term. It is understood that they are gathering information on the type of information and licenses used to ensure publishers rights are secured. Governors were advise that the DfE has procured the copyright license for academies however, each academy is checking if they have any additional licences not caught within this.</p>	
AC/50/1718	<p><b>Minutes of the meeting held on 26 March 2018</b></p> <p>The minutes of the meeting, having previously been received were agreed and signed by the chair subject to changing the minutes at AC/31/1718 to read 'in response to a question, Mrs Bryn-Jones received confirmation that</p>	

	the fixed asset register for the group will be completed in time for inclusion in the Audited Accounts’.	
<b>AC/51/1718</b>	<p><b>Matters arising</b>  <i>AC/37/1718 Matters arising</i>  Mrs Bonser advised that AOMs have been advised on the standard format and information for lanyards. This standardisation will be implemented for new staff.  <i>AC/37/1718, AC/20/1718 Dignity at Work</i> – Mr Corban advised that the updated policy is going to SST next week and will be received by this committee thereafter.  <b>Governors discussed</b> whether staff should sign to confirm they had undertaken, read and understood GDPR/H&amp;S/safeguarding training etc. Mr Corban advised that a HR system is being implemented which will align and record all training and send staff reminders when training needs to be refreshed.</p>	<b>GCO to Ctee</b>
<b>AC/52/1718</b>	<p><b>Roles, responsibility and process for asset registers and inventories</b>  Mr Lowe advised he is looking into a system via PSF that adds assets onto an asset register at the point of purchase. Governors had received the proposal and flowchart for recording assets until this can be implemented.  <b>Attendees discussed:</b></p> <ul style="list-style-type: none"> <li>- If adding stickers to expensive assets works</li> <li>- The balance between time taken to record items versus risk and cost to the organisation</li> <li>- The robust lever process to repossess equipment</li> <li>- The process undertaken when items have been purchased through the salary sacrifice scheme</li> </ul> <p>Governors thanked Mr Lowe for completing this and updates to the process being embedded will be received at the meeting on 4 December.</p>	<b>Agenda 4/12/18</b>
<b>AC/53/1718</b>	<p><b>Updated policies – delegated responsibilities (ex. Fin regs.)</b>  <b>LGPS/Investment &amp; Reserves/Charging &amp; Remissions</b>  Mr Corban advised that an updated Academies Financial Handbook has been issued to take effect from September 2018. The policies above will be reviewed and updated in line with this new guidance. Policies will be received for approval at the next meeting.</p>	<b>Agenda 9/10/18</b>
<b>AC/54/1718</b>	<p><b>External audit planning timetable (attached)</b>  The timetable had previously been received and an update towards compliance will be given at the next meeting.  Governors were advised that Smith Cooper will present Audited Accounts to the Committee at the 4 December 2018 meeting and to NCEAT Trustees on 11 December 2018.</p>	<p>Agenda 9/10/18</p> <p>AY to advise SC of dates</p>
<b>AC/55/1718</b>	<p><b>Accounting Officer reporting to the committee</b>  Mr Corban advised he will be liaising with Mr Pickering (Accounting Officer following his return from secondment) to prepare the information to go in the Audited Accounts. He admitted that regular AO meetings had not been held this year but they will be next year and reports will be received at each A&amp;R meeting.</p>	<b>agenda</b>

AC/56/1718	<p><b>Terms of reference for the committee 2018/19</b> The ToR previously received were approved by the committee subject to changing the name of the chair to Mr Quigley.</p>	
AC/57/1718	<p><b>Any fraud related, health and safety or safeguarding issues to bring to the committee's attention</b>  <i>Fraud related incidents</i> – none  <i>Health and Safety incidents</i> – An asbestos return had been completed as a Trust and each F&amp;R committee will have this as an agenda item to discuss local management of asbestos in their academy. Mr Corban advised that each location is compliant except for QEA who has low level asbestos. This was reported as an issue to SPTA but the academy has no paperwork to confirm it was dealt with.  <i>n.b Confirmation has been received that a local asbestos management plan has now been put in place at QEA and the site has been determined as low risk.</i>  <i>Safeguarding incidents</i> – none</p>	
AC/58/1718	<p><b>Date and time of next meeting</b>  <i>venue Retford Oaks Academy</i>          Tuesday 9 October 2018 at 5.30pm          Tuesday 4 December 2018 – Audited Accounts presentation at 5pm          Tuesday 26 March 2019 at 5pm          Tuesday 25 June 2019 at 5pm</p>	
AC/59/1718	<p><b>Determination of confidentiality of business and Equality Act consideration</b>          Governors considered whether anything discussed during the meeting should be deemed as confidential and whether during their discussions any equal opportunities issues have arisen. It was Resolved          That discussions within AC/48/1718 should remain confidential to the attendees at this meeting.</p>	
	<p>The meeting closed at 6.57pm           Signed.....(chair) Date.....</p>	