

**MINUTES OF A MEETING OF THE HIGHAMS PARK ACADEMY TRUST AUDIT AND  
RESOURCES COMMITTEE HELD ON THURSDAY 15 JUNE 2023 AT 8.00 A.M.  
VIRTUALLY AND AT THE SCHOOL**

Present: Dave Brown (Chair)-Trustee

**Attendees:** Tracy Penfold, Nigel Armsby (Principal), Maria Eze,

Also in Attendance: Tim Morris, Company Secretary

Jacob Adeshina, Trust Business Manager

Clerk to the Trustees: Caroline Russell

**Summary of agreements and actions:**

<b>Minute reference</b>	<b>Formal agreements and/or actions identified</b>	<b>Named person(s) for action(s) identified</b>	<b>Completion date</b>
4	<p>Internal Audit Report:</p> <p>(i) Invoices received in advance of a purchase order: JA to explain, to Juniper, the examples which appear to be unavoidable e.g. utility charges &amp; to seek guidance from Juniper</p> <p>(ii) Support Staff Pay Policy: Pay policy amendment to be considered to accommodate Support Staff. e.g. LBWF standard.</p> <p>(iii) Approval of Appointments: Delegated to Principal. JA/TM to add a note to the appointments process to reflect that the Articles of Association delegate approval to the principal.</p> <p>(v) Non-Financial Audit Areas for 23/24: to consider scope by end of July</p>	<p>JA</p> <p>JA/HR</p> <p>JA/TM</p> <p>NA/DB/TM</p>	<p>As soon as possible</p> <p>As soon as possible</p> <p>As soon as possible</p> <p>Mid/end July</p>
5	<p>Risk Register: NA/JA to review the most significant risk in 2023/4 per minute. Comments fields to be updated for risks (perhaps for the top 20 scoring risks)</p>	NA/JA	As soon as possible
8.	<p>Dates and Times of Future Meetings: Now scheduled for 2023/4. Next audit and risk committee meeting 16/11/2023-10.15 a.m.</p>	All to note. School to action.	16/11/2023

**1. WELCOME AND APOLOGIES FOR ABSENCE**

**1.1. Welcome**

All were welcomed to the meeting by the Chair.

**1.2. Apologies for Absence**

These were received and accepted from Alan Benton

**1.3. Quorum**

The meeting was quorate with 4 trustees present.

**2. DECLARATIONS OF INTEREST**

**2.1. Declarations of Interest in the Current Agenda Items**

There were none.

**3. MINUTES**

**3.1. Minutes of the Last Meeting Held on 2 March 2023**

These were received and accepted with no matters arising not considered elsewhere on the agenda. The minutes were considered signed, e-copies to be retained by the School and Governor Services.

**4. INTERNAL AUDIT REPORT**

**4.1. This was received as report number 3 from Juniper re internal scrutiny of financial controls and governance. JA updated the meeting re the 5 recommendations (4 low priority and 1 medium priority) with management responses noted.**

**4.1.1. Invoices Received and Purchase Orders**

JA noted that some invoices are received for which there is no prior purchase order e.g. legal fees, urgent health and safety items which undermines financial control and budgeting.

**ACTIONS:**

-JA to update Scheme of Delegation.

-Framework purchase orders to be considered as a solution e.g., for legal fees.

**4.1.2. Support Staff Pay Policy**

A policy is needed that has been subject to consultation with the trade unions and professional associations e.g., LBWF.

**ACTION:** JA/HR Manager to consider incorporating into the existing pay policy

**4.1.3. Approval of Appointments not seen as included in an Academy Policy/Procedure:**

It was noted that approval is delegated to the Principal for these.

**ACTION:** JA/TM to include reference in the Appointments Policy to refer to the Trust Articles of Association.

**4.1.4. Reporting of Executive Pay**

This was noted as included in the Academy pay policy as advised to Juniper.

**4.2. Review of Audit Timetable and Internal Audit Tracker**

**4.2.1. DB noted that the number and status of recommendations received was consistent with previous years. Generally, the number and significance of recommendations is reducing with most items completed. It was noted that the fixed assets register remains incomplete and outstanding from previous years with 1 meeting held to discuss this. The basis of valuation of buildings is needed.**

**ACTION:** DB/JA to meet to consider further.

- 4.2.2. The tracker was reviewed including red/amber/green rating with priority status and a summary sheet to update.

4.3. Internal Audit Plan for 2023/4

- 4.3.1. A proposal document from Juniper was noted outlining the scope of activities including non-financial internal audits e.g., the Local Authority was commissioned this year for a GDPR audit. The value of these was affirmed as an objective view and an opportunity to address issues before they become significant or difficult.

4.3.2. Identification of Non-Financial Areas for Consideration

**-Cyber Authentication and Security:** This is a high risk area affecting all areas of the school including curriculum and has been a recent issue in LBWF schools. Could be commissioned from Juniper and would allow insurance against this risk to be procured.

**-Site Security:** Juniper.

**-Pupil/Student Filtering and Monitoring:** Identified in the updated 2023 DFE Keeping Children Safe in Education document. It is expected that LBWF will incorporate and include in their annual safeguarding audits.

**-Teaching and Learning Reviews re Pupil Premium and Special Educational Needs and Disability (SEND):** These are priority areas given that OFSTED are expected to return in 18 months/2 years time. They could form part of a future Head Teacher School Improvement Partner visit after the initial visit planned for 25/06/2023.

**-Financials:** Agreed to continue with 3 visits.

**ACTION:** DB/TM/NA to commission and set dates after SIP meetings with NA on 25/06 and 04/07 with dates to be set by mid/end July.

5. **RISK REGISTER**

- 5.1. This was screen-shared re summary of risk including risk descriptors, pre and post mitigation and consequences. High scores indicate a significant concern. There is only 1 high risk area post mitigation (becoming a multi-academy trust). Most risks have low scores re impact post mitigation.

**ACTION:** JA/NA to review the areas of most significant risk in 2023/4 including values, comments, columns, mitigations.

6. **EXTERNAL AUDIT DASHBOARD**

- 6.1. This was screen shared including the Buzzacotts planning timetable following a meeting with their audit manager.

Key developments discussed with Buzzacott had been noted as including:

- Appointment of new principal;
- Financial risks arising from part unfunded pay awards;
- Addition of behaviour team posts (funded in the current year from payroll savings following recent departures);
- School Rebuilding Programme delays;
- Agreement of loan balances and agreement of notes to accounts re building valuations.
- New Audit Standards re financial controls and complaints (whistle blowing policy referenced).

- 6.2. Re the above rebuild will give an opportunity to revalue buildings. New audit standard (IAS315) sets a requirement for future audits to incorporate financial system controls. Buzzacott will issue a questionnaire to the school on this topic. A transaction history will be needed by late July from the Finance department. DB was thanked for his input re external audit.

**7. ANY OTHER BUSINESS**

There was none.

**8. DATES AND TIMES OF FUTURE MEETINGS**

These have been scheduled for 2023/4. Next audit and resources committee meeting: 16/11/2023-10.15 a.m. to include external audit report and Juniper.

The meeting closed at 9.15 a.m.

Chair: ..... (print)

..... (sign)

Date: .....