



**MINUTES OF A MEETING OF THE HIGHAMS PARK SCHOOL AUDIT AND RISK
AND RESOURCES COMMITTEE HELD ON THURSDAY 17 NOVEMBER 2022 AT 10.15
A.M. AT THE SCHOOL AND VIRTUALLY**

Present: Ms Tracy Penfold (Chair Resources)-Trustee

Attendees:

Mr Erik Mesel
Mr Dave Brown (Chair Audit and Risk)
Mr Alan Benton
Mr R Palmer – Resource Committee items only
Mr Phil Grundy-Principal
Mr Nigel Armsby - observer

Clerk to the Governors: Ms Caroline Russell.

Also present: Ms Catriona Shirlaw, Audit Manager Buzzacott
Mr Jacob Adeshina, School Business Manager
Ms Alicia Range – Finance Manager
Mr Nick Hyde – Deputy Principal
Mr Tim Morris, Company Secretary

Summary of agreements and actions:

Minute reference	Formal agreements and/or actions identified	Named person(s) for action(s) identified	Completion date
3	Presentation re audit report and annual accounts: Feedback to JA by 24-11-2022.	Trustees	24-11-2022
4.2	Buy Back of LBWF EDPO: AGREED at cost of £1800 per annum. Key recommendations and actions were noted per the minute	School/EDPO	Ongoing
4.3.	GDPR/EDPO policies to be made available to FGB on 08-12-2022.	School	08-12-2022
5.2.1	Catering: Monthly monitoring per minute	JA	Ongoing
11	Dates and Times of Future Meetings: Resources Committee: 26-01-2023. Audit and Risk Committee: 09-03-2023.	All to note. School/GS to action.	Ongoing

1. WELCOME AND APOLOGIES FOR ABSENCE

1.1 Welcome

All were welcomed to the meeting by the Chair.

1.2 Apologies for Absence

There were none.

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 no declarations made pertaining to any of the agenda items for this meeting.

AUDIT AND RISK REMIT

3. PRESENTATION RE AUDIT REPORT AND ANNUAL ACCOUNTS-CS

- 3.1. This was presented by reference to a written report prior e-circulated. Key points were noted at pages 6-15. Risks were noted re:
- The financial climate and going concern (no reason to disagree that the school is a going concern with good revenue reserves).
 - There is a risk re staff changes to the finance team with accounting adjustments needed.
 - Re the fixed asset fund accounts: These need to be appropriately represented in the accounts with the valuations in the balance sheet and fixed asset fund reconciled.
 - Re property and assets it was noted that the rebuilding programme is not to start until 2023 so will need to be reflected in the accounts at that time.
 - CIF works re health and safety including fire safety need to be reflected per EFSA loan.
 - There is accrued funding for CIF works with some now not receivable but significant health and safety works have been undertaken so part reversed.
 - Income Recognition: Adjustment is needed re donated assets to show in capital. There are considered to be no regularity issues-clean audit opinion.
 - Re completeness of related party transactions no issues were found but recommended that all interests are declared on the school's website.
 - A large gain was noted re the LGPS discount rate.
 - Recommendations were noted at pages 32-33 re the maintenance of a fixed asset register and b/f balances to reduce the risk of incorrect depreciation charges.
- Q.** Re fixed asset b/f why haven't the previous auditors resolved this? **A.** Not contacted but agreed to do so.
- Q.** Re impairment of fixed assets, there is no direct impact on the Trust? **A.** No.
- Q.** LGPS could become an asset? **A.** Outside the control of the trust as based on actuarial assumptions and also a liability. Not material to the financial operation of the trust.
- Q.** Re audit assumptions and adjustments for LGPS...? **A.** Information was received after the audit started but could potentially recover to be in surplus.
- Q.** So the school is just to look at the recommendations re fixed assets? **A.** Yes, regular monthly reconciliation of debtors and creditors control accounts is recommendation. (SBM noted that some transactions relate to SIF works so need to be identified and reflected in monthly management accounts with 4 fixed asset accounts.)
- Q.** Any further discussion needed? **A.** Late email received re Harper Trust case and term time only back pay adjustment. Neither are material so could be adjusted post audit.
- Q.** Re the draft report-any major amends? **A.** No, will review re typos and casting and review of trustees' report.
- Q.** Any questions re Annual Accounts? **A.** Not yet. Will send to members once finalised with any errors corrected by 24/11.
- ACTION:** Trustee feedback to JA by 24-11-2022.



4. LBWF GDPR AUDIT REPORT FROM EDUCATION DATA PROTECTION OFFICER

- 4.1. The context was noted of this being a voluntary external validation. It was last done in 2019 but postponed due to the pandemic. The report was prior e-circulated so will focus on the summary and recommendations.
- 4.2. Overall the rating was low risk and the school remains legally compliant. Some medium risks were identified with 2 urgent recommendations to address as a priority. Re the role of the DPO, fulfilment of other duties is allowed if there is no conflict of interest with the DPO role. The risk is noted and acknowledged so will start to buy back the services of MA as EDPO for 40 schools with experience of working directly with schools and other agencies. The cost of £1800 per annum was **AGREED** as giving more independent scrutiny, an opportunity to remove unnecessary roles from the deputy principal and potentially help and support with any complaints.
- 4.3. Key recommendations and actions were noted as:
- Review and reference of UK GDPR policies.
 - Privacy notices to reflect recent legislative changes (NA).
 - Use of 2019 version of data retention guidelines agreed.
 - Freedom of Information Policy: Separate policy needed as a legal requirement (NA).
 - Information Asset Management/Data Asset Management and Supplier Register: School subscriptions were noted and may be able to generate additional data reports.
 - Data Disposal Register: Disposal per retention framework. It was recommended that disposal be documented.
 - Subject Access Request Log: Noted. Also need to log requirements for retention of educational records for students and what can be shared. (Relatively few requests received but staff need to tell NA of any requests for educational records.
 - Data sharing log: On GDPR IS including supplier information and ad hoc requests.
 - Remaining 6 recommendations were noted re consent forms for staff, security measures. It was noted that a potential breach of security can lead to disciplinary measures so care is needed re presentation.
 - It was noted that it is an insurance requirement that the School ensure that the DPI log is kept up to date, that there is annual and ongoing training and liaison with the LBWF EDPO service (**AGREED**).
- ACTION:** Policies to be available to FGB on 08-12-2022.

5. INTERNAL CONTROL AUDIT AND RISK DASHBOARD-SCREENSHARED

- 5.1. Ongoing Audits
These were noted re Juniper with recommendations made each year and the number of high and medium risk recommendations reducing. The status of recommendations was noted with the majority completed. A Juniper Health and Safety audit has been concluded with 1 low risk recommendation.
The local authority Data Protection audit was completed as overall low risk with 13 low and 7 medium risk recommendations.
- 5.2. Trust Register of Interests
It was noted that this must reflect relevant interests, the nature of the business conducted and date of commencement.
- 5.3. Juniper Summary Reports
These were noted.
- 5.4. School Risk Register



56 risks have been identified and scored e.g. re the multi academy trusts White Paper. The Academies Trust Handbook can be used to identify areas for audit. The register has been updated re security addressing the highest risk. Other audits have included Health and Safety and GDPR.

RESOURCES REMIT

6.1. Minutes of the Last Meeting

These were received and accepted. The minutes were considered signed, e-copies to be retained by the School and Governor Services.

6.2. Matters Arising

6.2.1. Budget Code Analysis

This has been completed.

6.2.2. Budget Monitoring Report Related to Budget Headings

This has been done.

6.2.3. 6th Form Numbers and Funding

It was noted that numbers and funding have reduced by £200,000 which needs to be reflected in the 23/24 budget.

6.2.4. Parental Debt

A 2021/22 figure is needed. Parents are being written to re debit and credit balances.

6.2.5. Catering

JA is in correspondence re this with a meeting proposed for 21/11 to consider a possible contract extension and decamp to new facilities with dates to apply. Also, confirmation of rebates is needed. It was noted that the price per meal has been kept at £2.16 with an additional tariff on any luxury items but with a significant operating loss. Therefore, no rebate is proposed and meal prices need to be realigned with national averages. JA noted that profit share will still be applicable to April 2022, JA stated that food quality is being monitored and is being maintained. **ACTION:** Monthly monitoring of income and expenditure including free school meals is needed with a date for implementation of price increases and cost reductions e.g. 01/01/2023.

6.2.6. Contracts Register

This has been updated.

7. FINANCE

7.1. Teaching Staff

It was noted that pay recommendations including threshold applications have been reviewed with pay awards recommended. All post holders eligible for progression have done so with 48 members of staff on UPS11, the highest grade.

7.2. Support Staff Pay Award

JA reported that this will be backdated to 01-04-2022. Late payment is due to late agreement of a pay offer with a lump sum agreed of £2229 per full time equivalent post. The cost of this is estimated at £156,000 per annum including on costs which will need to be reflected in the annual accounts.

There is budget provision of £114,000 with further review due by 31/03/2023.

Lump sum provisions benefit lower paid staff proportionately more.



Q. Cost of 4.5% uplift has been included in 22/23 budget? **A.** This will be calculated with JA to verify estimates of the additional funding needed (£75,000). Re former staff there is no legal requirement to pay but will pay if asked.

Pay awards were **AGREED** per the Scheme of Delegation which recommends that the School follow LA recommendations per pay increases.

8. ESTATE MANAGEMENT-SCREENSHARED RE BOWMAN AND KIRKLAND

8.1. PG noted that the School is holding client engagement meetings to consider detailed plans, feedback and reformulate plans. By meeting 8 it is expected to have low risk plans for submission.

8.2. Outline plans were screen shared including re accessibility issues. The School is aware of risks attaching to the departure of PG.
External views were screen shared of existing and proposed buildings including finishes. Feedback will be given regarding the appearance of the proposed dance studio noting that the School wishes it to be in keeping with the surrounding buildings as far as possible. Retention of trees and of red brick to the front of the building was commended. More variety at the back of the school is possible.

8.3. Re additional costs it is intended to install a temporary stage but with capacity to fix it at a later date. The School has challenged the lead contractor where possible e.g. re potential use of ventilation grids and provision of attractive teaching spaces.
Examples at other schools will be considered and carbon neutral features incorporated where possible. Hanging classroom lights and cladding are likely but the school rebuild of £35 million is cost neutral overall and should reduce future running costs.

Q. Is the modular element restricted choice? Is anything lost from the current school?

A. Yes, some losses and repurposing e.g. Year 11 are currently housed separately at lunchtimes but there will be more space in the new canteen. Some parking spaces will be lost and electric car charging points will be provided. Also, 3 classroom spaces will be lost so higher occupancy rates will be timetabled for the new build.

Prefabricated construction is not seen as a limitation as still complies with DFE regulations re room sizes. The new classrooms will be bigger than 90% of the existing classrooms with improved layout, heating and ventilation. It is not intended to accommodate more students as there is a cap of 30 but reflects an improved DFE specification. The School will try to retain flexibility re staffing and an aspirational curriculum with provision of library and theatre facilities.

Q. Will there be more open space as part 3 storey? **A.** Yes, more recreational, social and landscaped areas at the front and back of the School. There will be issues re storage and parking.

9. POLICIES – Recommended for approval by the Full Board

IT Major Incident

Cybersecurity

Pay Policy: TLR values will be estimated per the School Teachers Pay and Conditions document. School deviation from this per additional ranges was noted but does not extend beyond STP&C values.

10. CONFIDENTIAL HR MATTER

Minuted as confidential.

11. DATES AND TIMES OF FUTURE MEETINGS

Resources Committee: 26/01/2023

Audit and Risk Committee: 09/03/2023.



12. ANY OTHER BUSINESS

There was none.

The meeting closed at 12.45 p.m.

Chair: (print)

..... (sign)

Date: