



**MINUTES OF THE MEETING OF THE HIGHAM PARK SCHOOL AUDIT AND RISK
COMMITTEE HELD ON 2 MARCH 2023
AT 8AM VIA MICROSOFT TEAMS**

Present: Nigel Armsby (Principal),
Dave Brown,
Maria Eze,
Tracy Penfold
Jacob Adeshina, (ABM)
Tim Morris (Company Secretary and Secretary to the Board)

Clerk to the Governors/Trustees: Sinead Safford

Also present:

Summary of agreements and actions:

Minute reference	Formal agreements and/or actions identified	Named person(s) for action(s) identified	Completion date
5	Asset register to be discussed at the Resources meeting.	Governor Services	Next meeting
6	Update this on the risk register and the comments accordingly.	JA	ASAP

1. WELCOME AND APOLOGIES FOR ABSENCE

- 1.1 The Chair welcomed all those present to the meeting.
- 1.2 Apologies for absence were received and accepted from Alan Benton.
- 1.3 The Clerk confirmed that the meeting was quorate with 3 governors present.

2. DECLARATIONS OF INTEREST

- 2.1 There were no declarations made pertaining to any of the agenda items for this meeting.

3. MINUTES

- 3.1 Governors received the minutes of the Audit and Risk Committee on the 17 November 2022 and agreed these to be an accurate record of the meeting.
- 3.2 There were no matters arising.

5. INTERNAL AUDIT

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5.1 Internal Audit Report 22/23

JA to present report and findings provided by Juniper.

The internal audit and risk dashboard was shared on screen. The date for the meeting was noted to be 2nd March 2023 not the 9 March 2023 as shown on the dashboard.

The recommendations over the period had reduced which was evidence to the Committee that the internal controls were in place as they should be.

JA updated on the recent internal audit visits which had gone well. The Audit had gone well, the latest report showed only 2 low level recommendations. One was a statement to go on the scheme of delegation and the other was around the reconciliation of school trips.

Q – Has the reconciliation of trips always been a requirement why has it not been noted before? Yes, it is a requirement, this was due to using the curriculum budget for the trips. Some of the parents asked for refunds due to the students not attending the whole session, and the school had paid up front for this, the parents are not refunded. We need to ensure we do not get into a deficit on trips.

Q – How will we make sure we meet the internal audit requirements going forward? We will; be doing a p and l for each trip. Before the trip finance will look at the costings for the trip and this will be shared across all of the students. Profit and loss will be done for each trip. We are not expecting parents to pay in one go for more expensive trips, so we need to be sure we capture the related income and the costs. The management accounts each month show the income and expenditure for trips so this will be showed on the report each month.

Comment - Sounds like most of this is already being done, need to look at a simple way to do a profit and loss for all trips.

Q – in terms of the audit tracker, we know the fixed asset register has been highlighted by internal and external this is marked as complete on the tracker and it is not complete? JA noted the fixed asset register was in place, but the auditors were not happy with the document they wanted more detail around this. A more professional fixed asset register is being worked on.

Q – We have got this as an action in the resources? JA confirmed there was.

Q – A register of insured items have we got this? This was noted to be on the resources committee agenda. We have an inventory list and Richard would be sharing this with us, there was a list of the assets but need to look at a way of converting this into a financial fixed asset register.

ACTION – Asset register to be discussed at the Resources meeting.

Comment - Concern that both items have been marked as completed and they are only partially completed.

It was noted that the next internal audit was due to take place in May.

5.2 Audit Tracker

Discussed in item 5.1.

5.3 Internal Audit Plan 23/24

The Audit plan was shared on screen for the Trustees. Currently the auditors were employed to cover finance only previously they had also done Health and Safety, the LA covered the Data Protection element of the audit. Committee to agree what would be looked at in 23-24, this could remain finance audits only. The building works will be an influencing forecast on the choice of non-financial audits .

Comment would be interesting to get Nigel's perspective in a couple of months on this and see what may need to be looked at and tightened up.

6. **RISK REGISTER**

6.1 Risk Register 22/23

It was noted that JA and DB had spent a lot of time looking at the structure and format of the risk register. The register was shared on screen. It was noted that the



previous version had extra columns that related to previous years, and these had been removed. Any important comments from these had been moved to column K. It was noted that the updated version was easier to work with.

The highest risks were scored at 12 and there was only currently 1 risk at 12. The next highest risks were noted to be two risks at 6.

There was a risk due to low birth rates that the admission numbers across the primary sector may drop over the coming years and this could impact the school. Numbers could also be impacted by the building works.

Comment – This risk is marked as Green on the register so may not be monitored as closely as it should.

Comment – this had been updated in September.

NA noted a meeting had taken place with a headteacher from Handsworth and it was confirmed there had been 800 fewer students coming into Primary across the borough. NA noted numbers for the 6th form were healthy following the application moving to an online system making it easier for students to apply. The results remained strong for A levels so there was not expected to be a drop in pupil numbers this year. The drop off at Primary was a concern however when this comes through the school would be in the brand-new building, and this could impact.

ACTION – Update this on the risk register and the comments accordingly.

The bottom table showed the owners of the risk on the left-hand side and the number of risks against the individual. This is helpful as it shows a summary of the risk register, ideally we should have one owner for each risk. As soon as the risks are shared, they could be missed.

JA noted that following on from his line manager meeting there was work to be done on the risk register. SLT needed more of an understanding of the risk register and this will be looked at with the whole leadership team so they can understand their roles within the risk register.

7. EXTERNAL AUDIT

7.1 External Audit Report 21/22

The audit report was presented at the AGM. The auditors had noted 3 points in category b and c so need to confirm these are being actioned and are in progress. The Fixed asset maintenance is in progress.

Q – Are the other 2 points being addressed? The declaration of interests had been done. JA updated the tracking of capital expenditure, this was due to a mix up in the paperwork, we could not identify where we were with the CIF projects. It was noted the school were now in a better position. This was not down to school processes it was the transition between one auditor and another. On the management accounts this was shown in terms of money coming in and going out in terms of capital expenditure and part of this was to ensure that the CIF money was shown as a separate line on the accounts. JA confirmed this was now being done.

Q – When these are picked up by external auditors where are they logged to say they are completed? For the next audit the recommendations from the last one will be the actions from the last one.

Comment these need to be revisited over the academic year so the governors can ensure they have been completed before the next audit.

Q – Could this be added to the internal audit tracker to show this is completed?

Yes, this can be done. This can then be tracked at each meeting to ensure completion. This can also be added onto the dashboard also.

7.2 External Audit 23/24 Planning meeting

JA noted that Buzzacott would be letting us know when this is due to be done. This will be to organise the programme from September onwards and the audit of the



accounts for 22-23. This will be to go through the programme to ensure that in November we have completed accounts and audit to go to the AGM.

Action – this to be added to the dashboard when they are going to take place, so this draws our attention to it.

Q – when did it take place last year? It takes several months. Lot of preparation work starting in October. The meeting with Buzzacott would be around July.

Q – Do they come into the school over summer? They did last year as we were new clients so there was a lot of work to be done. This year the audit will be more straight forward. The planning document will be sent out to the Trustees, but this won't be till July.

Catriona had left Buzzacott so we will have a new link this year.

8. AOB notified before the meeting

None to discuss.

9. Date and Time of next meeting

Thursday 15th June 2023 at 8 am on TEAMS