



An Daras Trust
Igniting Curiosity Growing Capabilities

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05/10/2020

Minutes
Audit Committee 1 Autumn 2020
Monday 5th October 2020 at 9.30am remotely via Zoom

1. Join Meeting

All participants had video and audio.

2. Welcome and Apologies

Present: Steve Tavener (Chair), Peter Hague, Trudy Rudge, Will Hermon

In Attendance: Emma Gilbert (CFO), Jo Callow (EHT), Toni Martin (Governance Officer)

3. Declarations of Interest/Pecuniary Interests relevant to this Agenda

None declared

4. Confirm minutes of previous Audit Summer Meeting (29th June 2020) and Matters Arising

- When data produced for Directors, it needs to include the 'so what' for the data collected (WH). *Data not produced yet due to lockdown and school closures, but this will happen in future. **Carry forward.***
- Recovery Plans to be discussed at Autumn TLA and Audit committees (WH). *See item 5.*
- Decision on ring fencing of reserves against risk to full Board agenda (TM). *On 8th July, full Board agreed to ring fence £50K to recovery needs and priorities. This has been allocated to schools. See item 6.*
- Amend risk register following Audit committee discussion and present to full Board (WH). *Presented and agreed on 8th July.*
- Add external auditor to full Board agenda for consideration (TM). *On 8th July, Directors discussed the role of internal and external auditor, and agreed their aspiration for the future. WH is aware of the additional information required and this will be provided to the Board in writing for a decision prior to presenting recommendations to the Members in October at the AGM. This is complete (confirmation received from Directors on the auditor to recommend) and a recommendation has been made to Members.*

Committee agreed minutes and the Chair will sign a copy when normality resumes.

5. Risk Register & Recovery Plans

Requests were accepted from schools for the recovery funding and WH confirmed that requests submitted were very sensible and justified. They were assessed and then the funding was allocated. The schools receive both government recovery funding and an allocation from the Trust recovery fund. When judging the school bids, a number of factors were taken into account including the

management of risk. WH confirmed that no time has been wasted in addressing this and the process has been quick, accountable and will hopefully prove to be effective.

The Chair challenged why many of the schools funding requests seem to be IT driven? WH explained that it depends what the schools have available and now need to be prepared to provide blended learning (remote live lessons, recorded lessons and work packs) in case of school closures or class closures. In order to provide remote learning effectively to all children, there was a requirement to increase IT provision and this will be used in school regardless of the method of learning.

WH noted that any item on the risk register in green is a new item, and he has also added in a “risk owner” column. WH explained the process and that the risk register will need to be looked at in more detail at some point in the near future. He explained a few updates on the register. He noted the risk regarding the expenditure of funding for specific provision (item 33) including an impact that the funding has – PPG, SEND and PE – minor risk but needs to be monitored carefully. WH noted that SEND funding does not match the SEND cost and the schools have been asked to put together costs for SEND provision so that it can be compared to the funding received.

WH noted one GDPR related minor complaint by someone external to the MAT. Based on taking up reference prior to agreed time but it was reported to the Information Commissioner’s Office who noted that this was not a data breach but that the recruitment form needs to be changed, and don’t repeat.

A director noted that in the Finance section, it states that staffing costs should not be more than 75% and 80% but on the Trustee report it states 70-75% - a small discrepancy that WH will address.

Chair enquired how we feel about the risks in terms of staff costs and premises that seem to be the highest risk items, and whether we should, as mentioned before, be ring fencing funds to deal with this. Risk mitigation in place but still high risk and high probability – **discuss ring-fencing funds at FSD on 7 October 2020.** However, WH noted that funding would not necessarily replace the skills of our senior leaders in a short time span. It was confirmed that access to agency cover for teachers is possible but not so much for school leaders, and Executive Head Teachers would not be very easy to replace. The leaders seem to be coping well so far in extenuating circumstances but working @ 70 hours a week is not sustainable in the long term.

There is the usual risks involved with managing staff, but there is now a specific risk regarding workload and health given the current situation which is arguably harder to manage? WH confirmed that this is a consideration, although so far staffing has not been affected by self-isolation or positive tests but the working hours are longer. However, he agreed to put a separate line into the risk register regarding this as a higher risk and move some of the other risks to a medium risk. The Chair stated that he considered the risk register to be a brilliant document and very well thought out.

6. Internal Audit (Responsible Officer Findings)

Responsible Officer visit is now called Internal Assurance Visit. Complete by Bishop Fleming remotely. It was started at beginning of June and seemed to take far too long.

EG briefly talked through the internal audit observations that were made available to the committee including cash flow, financial policies, credit cards, approvals process and fixed asset register. **A Director questioned what is covered on the fixed asset register and how often it is reviewed.** EG clarified what is on the fixed asset register and the review process.

Under governance, points from the management letter were picked out and included in the MAT improvement plan, but although the process was fine, it got interrupted by Covid. EG explained the

discrepancies in the budget consolidation. The committee discussed the note re register of interests and given the advice last received from BF, consider a red to be inappropriate. TM will revamp the register of interests to meet the requirements of the AFH instead of the advice previously received from BF.

7. External Auditors Plan

WH noted the external auditors plan due to start in October. EG noted the issues involved with remote auditing and BF have been requested to attend in person. WH highlighted staffing issues in the central team. It was noted that a potential October lockdown may clash with the audit period. WH noted the Accounting Officers checklist including risk and regularity questions of which An Daras does not meet any of the criteria specifically being considered in Audits this year.

Letters received from ESFA noted that submission of accounts is now by 31 Jan 2021 instead of 31 Dec 2020. A little flexibility is being given to the normal accounting arrangements.

8. School Resource Self Assessment Tool

WH noted the latest version from Spring. It will be updated with accounts information following the audit and will be shared at the Spring Audit committee meeting.

9. Review Annual Report & Annual Governance Statement

WH noted the annual report and governance statement, based on a template given to us by BF. This year, it has been suggested that we use the 2019 template and update to reflect the current situation. TM will complete the meetings information and WH will liaise with Chair Audit committee for completion of the report.

10. Review

AFH 2020 and changes shared with full Board in July 2020. Latest ESFA letters shared with Directors and there have been no changes to funding agreements.

11. Policies

Data Protection/GDPR – approved. **Chair challenged whether the policy is actually workable operationally given that there are so many layers of requirements, does it not get to the point where it stifles our ability to do the work?** WH stated that operationally everyone knows what to do, but we are required to have a full policy with the detail laid out. Aside from issue mentioned above, there have been no reportable issues in 3 years.

A director challenged that under sharing of personal data, it states that we should seek to appoint a contractor that process data correctly should it not say we should only appoint contractors that process data correctly? WH was unsure how this could be checked and will confirm with the external data protection adviser, and amend policy if required before publishing.

12. AOB

Audit committee has seen the letter from the RSC's annual trust review in January (letter received in September). Progress has been made on items mentioned in the letter.

The Chair noted the work taken place with the recovery schedules and whether there is anything the Audit committee can do to assist with this? WH noted that the funding and plans are in place but now need time to assess the impact; this can be report to next Audit and full Board. TM noted that recovery is now a standing agenda item until the situation returns to normal.

WH confirmed that attendance has been 90-95% at all schools, some times higher. The work done in the second half of summer term has allowed momentum to keep going this term. The Chair noted that it is credit to the schools that parents have had the confidence to send their children back.

The Chair challenged what is the gap in education, do we know what that is and what we are doing about it?

WH noted that this has been assessed and is constantly being looked at. There are trends across most schools such as phonics and some areas of maths, but we now need to let the recovery provision kick in so that further assessments can be made on the children's progress. The Chair noted that the work that is being done is excellent and noted his visit to SSCA where he witnessed this in person. WH noted that everyone is working very hard because it is the children that are important in all this.

13. DONM

Audit Committee will next sit on 2 Dec 2020 at which BF are booked to present the draft accounts and audit outcomes. A meeting plan for spring term will be issued at full Board in December or before.

Meeting closed 11.15

TJH Martin

Governance Officer

Distribution List:

W. Hermon – CEO / Director S. Tavener (Chair) P. Hague – Director (Vice Chair) T. Rudge - Director	Trust Board E. Gilbert – CFO J. Callow – Ex Officio Observer
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