

AUDIT AND RISK MANAGEMENT COMMITTEE

Minutes of the hybrid meeting held on 17 June 2025 at 4.30pm

Present physically: J Wakelam, Trustee **Vice Chair**

Present virtually: D Bicker
R Attwell

R Inman, **Chair**

In attendance: A Brewster, Group Head of Finance
A McGarel, CFO
L Carroll, Group Head of Project Accounting, Risk and Transformation
N Savvas, CEO
K Williamson, Scrutton Bland
S Gales, Governance Professional
S Hope, Group Director of Compliance and GDPR

Apologies: G Kerkham, Larking Gowen
P Frazer-Gale, Committee member

Absent:

1. Declaration of Interests and Apologies for absence

J Wakelam declared her role as a Governor of West Suffolk College and R Inman declared his role for Stone King LLP. No other conflicts of interest in relation to the items of the agenda were declared.

Apologies were received from G Kirkham and P Frazer-Gale.

The Chair informed that Richard Attwell will serve as Committee Chair for 2025/26 and summarised plans to hand over the role in readiness for the new academic year.

2. Minutes of the meeting held on 25 February 2025

The minutes of the meeting on 25 February 2025 were **agreed** as an accurate record.

The Governance Professional **noted** that pursuant to the decisions taken by the Trust Board at its extraordinary meeting on 7 March 2025, the Audit and Risk Management Committee now have delegated authority for:

- authorisation of expenditure for services provided to and/or from EEGT and WSC
- reviewing and recommending to the independent Board's the annual value for money report, of services provided to and/or from EEGT and WSC
- reviewing and recommending to the independent Board's the writing-off of debts owing to and/or from EEGT and WSC
- reviewing and recommending to the independent Board's any franchising, companies and joint ventures between EEGT and WSC

and the Committee's terms of reference has been updated to include additional responsibilities and delegated authorities.

3. Matters Arising from meeting on 25 February 2025

All sixteen of the matters arising from the previous meeting were complete or closed.

MA1 – The CFO advised that Empowering Futures (like all new SEND free schools) is on hold, however advised that the local authority have agreed that EEGT can have a lease for the entire site intended for the new free school.

MA12 – The Governance Professional advised that this action is to be closed as the new Internal Audit standards apply to auditors not to multi-academy trusts – which are overseen by DfE guidance. K Williamson to check and confirm.

Action

K Williamson

4. **Risk Management Update**

Members received and considered the proposed new Risk Register which includes **0 red, 16 amber, 9 yellow** risks, with four new proposed risks. L Carroll explained the rationale to the proposed new risks and for the changes to risk names and/or scores.

L Carroll advised that WSC discussed the proposed downgrading of EEG004 (relating to a poor Ofsted outcome) and the proposed replacement with a new Trust-only risk (EEGT004) and asked the Executive to consider this risk further and whether it is a Trust-only risk. Members **agreed** to revert this to a Group risk.

L Carroll

Members discussed the proposed new risk EEG00X (relating to capacity to make improvements) and suggested the risk name is refined to reflect the 'improvements' relates to quality, student experience and outcomes, rather than the wider estate and infrastructure of the SEND schools. Members reflected that 'capacity' reflects the need for sufficient leadership capacity within the schools to maintain the improvement trajectory. Members asked L Carroll to consider and propose a new risk title and not include in the Risk Register to be recommended to the Trust Board.

L Carroll

The CEO reflected that we continue to receive complaints about the SEND schools, and we need to ensure we have the right staff at the schools able to maintain and continue improvements.

Members discussed the proposed new risk EEG00Y (relating to the impact of devolution) and agreed that, whilst this remains an emerging risk, as WSC have approved the new risk to add it to the Risk Register. Members asked L Carroll to consider and propose a new risk title. Members **authorised** J Wakelam (as EEGT Committee Vice Chair) to approve the new risk name to be included in the risk register.

L Carroll

D Bicker, as Chair of the Primary Educational Excellence Committee, and the Governance Professional summarised the discussions of the Committee in relation to the risk register.

Members **agreed** the proposed top 3 risks (EEG004, EEG020, EEG007) to discuss with the Trust Board, and to reference WSC001 (relating to HE enrolments) as one of WSC's top 3 risks.

Members **agreed to recommend the Risk Register to the Trust Board.**

5. **Audit Recommendations Tracking Report**

Members received and considered the report provided which shows that there are 19 ongoing recommendations.

Members commended the progress.

6. **Internal Auditor's Findings Reports:**

i. Progress report and Final Follow-up Report

Members received and considered the reports and K Williamson summarised the reports.

Members discussed the Follow-up Report and queried what action is planned in relation to recommendation 1 linked to the Anti-Fraud Framework. L Carroll informed that Anti-Fraud training is included in License2Lead and will be included as a topic in all-staff's mandatory training.

ii. Artificial Intelligence

Members received and considered the report from the internal audit which took place in April 2025, with six low risk recommendations. K Williamson summarised the report.

Members discussed the report and **agreed** that the AI strategy does not require Board approval, rather it needs approval of the Senior Executive Team. K Williamson confirmed that she agreed with this amendment.

iii. Business Continuity Management

Members received and considered the report from the internal audit which took place in May 2025, with a grade of **significant assurance** with one medium and one low risk recommendations, and one value added point. K Williamson summarised the report.

Members discussed the recommendations.

Members commended the report and suggested we review this area again in the future.

iv. Cash, Electronic Payments, Income and Debtors

Members received and considered the report from the internal audit which took place in January 2025, with a grade of **significant assurance** with three low risk recommendations. K Williamson summarised the report.

v. Environmental and Social Responsibilities

Members received and considered the report from the internal audit which took place in March 2025, with seventeen suggested areas for consideration and improvement. K Williamson summarised the report.

vi. Month End Procedures and Control Accounts Records

Members received and considered the report from the internal audit which took place in February 2025, with a grade of **strong assurance** with one medium and one low risk recommendations. K Williamson summarised the report.

7. Internal Auditor's plan for 2025/26

Members received and considered the report provided and K Williamson summarised the plan.

The CFO advised that the proposed total audit days in 2025/26 has increased but remains proportionate to the Trust's new size and summarised the benchmarks used.

Members discussed the proposed days assigned to follow-up audits and queried if these will all be required. K Williamson confirmed that this is the maximum amount, if less days are needed these can be redistributed as required.

Members discussed the prevalence of cyber security threats and queried if, given the risk, we should undertake assurance work in this area. L Carroll advised that we completed an internal audit of this area previously and now have an in-house cyber security lead. The CFO suggested that this lead provide an assurance report in autumn 2025/26 updating on our cyber security framework. Members agreed with this approach.

Members discussed the proposed remit of the internal audit of High Needs Funding.

Members **agreed** the Internal Auditor's Proposed plan of works for 2025/26 and **agreed to recommend** it to the Trust Board.

8. External Auditor's plan for 2025/26

Members received and considered the report provided.

Members queried how our 2024/25 accounts will account for the merger with SENDAT and the academisation of Exning Primary School w.e.f. September 2024. A Brewster explained the process.

Members discussed the 'familiarity threat' arising from Giles Kerkham being audit partner for 10 year and sought assurance as to how this will be mitigated. The CFO to liaise with Larking Gowen to provide this assurance.

Members reviewed the External Auditor's Proposed plan of works for 2025/26 and noted that the scope references the ESFA and needs to be changed to the DfE throughout.

J Drain

Larking
Gowen

Larking
Gowen

The CFO informed that procurement have conducted a request for quote exercise with external auditors to benchmark costs and advised that the tenders are now ready for the Committee to review, in readiness for the Committee to recommend the appointment to the Trust Board. Members agreed to discuss on Tuesday 24 June 2025 at 4.30pm online.

Members did not feel comfortable approving and recommending the plan given the familiarity threat and **agreed** to discuss at the extraordinary Committee meeting.

9. GDPR Update

Members received and considered the report provided and S Hope summarised the key information including the number, type and cause of data breach; as well as details of the subject-access requests and freedom of information requests received, and the overall staff completion rate of the mandatory data protection training.

Members discussed the low data protection training completion at Stone Lodge Academy and queried if this is due to staff refusing to complete the training. S Hope explained that this is due to the transition to the new mandatory training system.

10. Data Returns Compliance report

Members received, considered and **noted** the report provided which summarised the key information and informed that items not yet complete relate to deadlines in the future and compliance will be reported as part of the external audit process which is reported to this Committee.

11. Incident Management update

Members received and considered the report provided and L Carroll summarised the key information of the report.

Members discussed the actions underway to improve security and restrict access to our front of house / car park areas, in response to incidents within the report.

The Chair recommend that future reports consider wording to clarify that proactive actions have been taken in response to lessons learned from previous incidents.

12. Policies

There were no policies requiring approval.

13. Any Other Business

- Extraordinary Committee meeting to review related party transaction

The CFO informed that we need to convene an extraordinary meeting to discuss a proposed amendment to our RPT agreement with the College. Members agreed to convene on Tuesday 24 June 2025 at 4.30pm online.

- Thank you to Roger Inman

The Committee thanked Roger for his tenure as Committee Chair.

The meeting closed at 5.13pm