David Ross Education Trust
Broadening Horizons

Risk & Audit Committee
11 June 2026 – 1pm – 3pm
Microsoft Teams

Minutes

Chair: Nigel Langstaff	**Clerk:** Victoria Linthwaite

Attendance: Ben Brown, Aaron McDonald (RSM), Matt Doyle-Healey (Crowe), Lauren Smith (Crowe).

Invited Officers: Simon Rose (Chief Executive Officer), Maria Maltby (Director of Governance), Jane Spencer (Chief Financial Officer), Ellis Jacklin (IT & Data Director) – items 1 – 5 only, George Selby (Head of Data Protection and Compliance) - items 1 – 4 only.

Apologies: Andrew Read.

Observer: Keith Cochrane.

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1.	**Welcome and Apologies**
1.1	The Chair opened the meeting at 1:03pm.
1.2	Apologies were received from Andrew Read (AR).
1.3	Due to the meeting being inquorate, it was agreed in advance that AR would provide feedback on any decisions following the meeting.
1.4	A welcome was extended to Crowe representatives Matt Doyle-Healey (MDH) and Lauren Smith (LS) at their first Risk & Audit Committee meeting, as well as to new Trustee Keith Cochrane (KC), who attended as an observer.
2.	**Register of Interests and Declarations of Business Interests relating to the agenda**
2.1	No declarations of interest were reported in relation to the agenda.
3.	**Minutes (Accuracy and Matters Arising) and Actions of the Committee meeting held on 12 March 2026**
3.1	The Committee agreed that the minutes of the last meeting were a true and accurate record of the meeting. There were no matters arising.
3.2	***Actions:*** Progress on actions was noted.
4.	**Data Protection Officer's Report**
4.1	Taking the report as read, the Committee noted positive progress and thanked George Selby (GS) for his

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	clear reporting.
4.2	In response to a question, GS outlined both the opportunities and risks associated with AI. He confirmed that tools had been procured and rolled out across the Trust, alongside in-house developments. Acceptable use policies are in place, and work is ongoing to understand intended use. GS reassured the Committee that implementation has been compliant and measured.
4.3	*George Selby left the meeting at 1:07pm.*
5.	**IT Director's Report**
5.1	Ellis Jacklin (EJ) highlighted salient points from the IT Director's Report:
5.2	**Current Priorities**: The Trust continues to be a target for cyber-attacks, with EJ outlining mitigating controls. Asset management remains the key focus, with a procurement process underway to implement a dedicated system.
5.3	**Mitigations Limited Due to Funding:** Following a previous request, EJ outlined mitigations not implemented due to funding constraints, noting that some corporate practices are not feasible in an education context (e.g. requiring very young pupils to manage complex passwords).
5.4	EJ confirmed he benchmarks the Trust against other MATs through a strong sector network and highlighted wider challenges, including the inability to mandate MFA for pupils and the absence of a viable market solution. Monitoring arrangements are consistent across all accounts, though student access is restricted to on-site logins.
5.5	IT colleagues are also supporting feeder primary schools to strengthen their security systems. EJ clarified that the UK Cyber Security Breaches Survey reflects only the most significant attacks and may underrepresent the sector, particularly smaller and maintained schools.
5.6	In response to Committee questioning, EJ identified the lack of an out-of-hours Security Operations Centre (SOC) as the most significant gap, with current mitigation focused on limiting the impact of overnight incidents.
5.7	**Current Controls:** Staff engagement with recent cyber security training was strong.
5.8	Patching is undertaken fortnightly, or sooner where required, with high compliance across the Trust. Backup testing, including third-party systems, is led by Critical System Owners with IT support; however, coordination remains challenging due to varied ownership and contract cycles. EJ noted that testing is typically aligned to procurement stages but should be more frequent.
5.9	EJ works closely with Procurement to ensure suppliers hold Cyber Essentials Plus, support single sign-on, and maintain standards throughout contracts.
5.10	The Trust maintains a software asset inventory to understand dependencies on third parties, supported by Business Continuity Planning to assess impact and define responses to system failure. place.
5.11	*Ellis Jacklin left the meeting at 1:29pm*.
6.	**External Audit Plan**
6.1	Matt Doyle-Healey (MDH) presented the external audit plan for the coming year.

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6.2	MDH confirmed he had met with Jane Spencer (JS) and the Management team in May 2026 to understand key risks and timings. Interim audit work (systems and transactions testing) was scheduled for July and August 2026, with findings to be reported to the Committee in the autumn term.
6.3	Risk areas and audit approach • Internal controls: Identified as a significant risk. Crowe will use analytics to review nominal ledger data, risk assess transactions, and test higher-risk items against supporting documentation. • Income: Considered lower sector risk; however, fraud risk remains. Approximately 90% of income is expected to be verified against external sources, including DfE data. • Going concern: Cashflow forecasts will be reviewed. MDH assessed this as low risk given current reserves and anticipated continued resilience. • Payroll: Expectations will be modelled, with testing of controls over payroll, starters and leavers. • LGPS: Identified as a key judgement area. Crowe will review assumptions, benchmark against other clients, and confirm that contributions reported by the Trust align with LGPS records. • Governance: A priority area for the DfE. Crowe will benchmark against best practice and use AI tools to identify potential improvements to governance statements. • Related parties: Audit procedures will ensure compliance with the Academies Trust Handbook and confirm appropriate use of public funds. Testing will cover both opening and closing balances.
6.4	Opening balances and prior audit No issues were identified from review of Bishop Fleming's 2025 audit papers, and no concerns are anticipated regarding opening balances.
6.5	Accounting updates MDH outlined key changes to the Academy Accounts Direction.
6.6	Materiality Materiality is proposed at c.2% of recurring income. The Committee challenged the appropriateness of this level. MDH confirmed: • Items above £100k would be reported • The approach aligns with sector practice and the Trust's previous auditors • The level reflects the size and complexity of the Trust
6.7	A separate materiality threshold will apply to fixed assets (previously c.5%), reflecting their lower assessed risk.
6.8	Independence and additional services MDH confirmed that other services provided by Crowe are delivered by separate teams, maintaining independence. No conflicts of interest were identified during the tender process.
6.9	Fraud questionnaires MDH explained that two fraud questionnaires will be issued—one for management and one for those charged with governance. While initially onerous, these are expected to become less burdensome in future years. The governance questionnaire is typically completed by the Audit Committee Chair but may be completed by any Trustee.
6.10	**Action:** • Audit Risk Questionnaires to be completed (Nigel Langstaff, Jane Spencer).
7.	**Internal Audit 25/26 Programme Update**
7.1	Aaron McDonald (AMD) confirmed that he remained confident all audits would be completed before the end of the year and that final reports would be presented to the next Committee meeting.
7.2	**Estates Management Report:** Since the previous meeting, the Estates Management Report had been finalised and received a *Substantial Assurance* rating.

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7.3	AMD reported that engagement with Jon French (JF) had been positive, in contrast to experiences in other trusts, and he considered the Estates function to be particularly well managed. The Committee noted this positively.
8.	**Risk Management Report**
8.1	**Internal Audit Programme Plan 2026/27:** JS outlined the rationale for the proposed audit areas, drawing on Executive input, the risk register and RSM's emerging risks report.
8.2	The Committee noted that purchasing and creditors had previously received a 'Partial Assurance' rating and were surprised this was not scheduled for review until 2027/28. JS confirmed that follow-up actions had been reviewed through RSM's follow-up process.
8.3	The Committee queried the appropriateness of RSM auditing cyber controls; AMD confirmed this would be undertaken by a specialist team.
8.4	In considering whether dashboards and KPIs should be reviewed, JS advised that a student data audit had been completed in 2025/26, but agreed that data quality should be revisited in 2027/28.
8.5	Whilst recognising progress on procurement had been impacted by staff turnover, the Committee were reluctant to defer review indefinitely. However, noting that an immediate audit would likely repeat previous findings, the Committee agreed that scheduling this for 2026/27 was appropriate.
8.6	The Committee approved the proposed audit plan.
8.7	***Risk Scores:*** A number of risks were sitting above target figures and JS discussed some of the key risk areas: - For financial sustainability, JS explained that this was due to the falling pupil numbers. JS reminded the Committee of the efforts undertaken to ready the Trust for the financial challenges ahead, and hoped to be closer to risk target in the future. - Secondary performance continued to be an area of focus, whereas Primary was high performing. Whilst efforts would be made to further improve, Primary remained within target range. - To reflect financial constraints, the target for Estates was set at medium. - It was anticipated that the strategy gap would close following Simon Rose's (SR) work on the strategic plan. - Wellbeing remained above target, and HR colleagues were continuing to monitor this through pulse surveys delivered to staff. Themes resulting from the pulse surveys related to workload and dealing with pupil behaviour. - Work was being led by Rachel Ridgill (RR) to bring recruitment and retention in line with target.
8.8	Whilst acknowledging that close monitoring of this was not within the Committee's responsibilities, the Committee were concerned that safeguarding had been assessed away from its target. SR was confident that safeguarding processes were robust. SR reminded the Committee that within all recent Ofsted inspections schools had 'Met' their safeguarding obligations. Extending this, SR stressed that the inherent risk regarding safeguarding could never be closed.
8.9	JS added that at this level the scope of safeguarding was broad. Following a review of the strategy for SEND pupils and the closure of this action JS anticipated that the risk rating would align to target.
8.10	**Open Actions:** In response to a question, JS clarified that document 8.4 set out the outstanding actions to be completed. It was noted that not all actions would result in a change to risk scores, as several had arisen from internal audit recommendations.

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8.11	The Committee expressed concern that actions relating to sustainability had completion dates extending to 2030 and suggested that shorter-term, more achievable milestones would be more appropriate.
8.12	In response to a question, JS confirmed that, by September, the Trust was expected to be moving closer to target in relation to risks associated with IT infrastructure and vulnerability to cyber attack.
8.13	**Business Continuity Plans:** In response to a question, JS explained how business continuity and cyber recovery plans were tested to ensure they remained fit for purpose.
8.14	The Committee recalled previous discussions regarding end-point cyber testing, external penetration testing, and cloud-based backup provision.
8.15	JS reported that, following recent nationwide outages of the Bromcom MIS platform, processes had successfully been implemented outside the system, allowing service to continue.
8.16	SR added that, at school level, a range of risk scenarios were routinely tested. Building on this, SR had commissioned further simulations, including Trust-wide critical incidents and cyber attack scenarios.
9.	**Statutory Guidance Update**
9.1	The Committee thanked Maria Maltby (MM) for collating the guidance update document and noted its content.
10.	**Review of Effectiveness of Risk and Audit Committee**
10.1	Positive feedback was received from the effectiveness survey; however, as in previous surveys, quoracy remained an issue. It was noted that this is expected to be resolved with new Trustees due to commence at the start of the next academic year.
10.2	MM shared feedback from the Finance & Resource Committee, which had requested a review of the respective committee scopes to avoid duplication in relation to IT. The Committee noted that its focus was limited to oversight of risk rather than operational matters. As no IT report was currently presented to the Finance & Resource Committee, it was proposed that Jon French (JF) include a dedicated IT section within his Director of Operations report to that Committee.
10.3	The waivers and breaches log was also identified as a potential area for further consideration within the Committee's remit.
11.	**Date and Time of Next Meeting:** 8 October 2026, 1pm

The Chair declared the meeting closed at 2:39pm