Risk and Audit Committee

Terms of Reference 2026-27

Our Vision

Achieving More Together

Our Mission

Working together passionately to achieve the best outcomes for our SEND and AP children and young people

Reviewed by:	Governance Professional; DoO; Chair of R&A
Review date:	June 2026
Ratified by:	Board of Trustees
Ratification Date:	2nd July 2026
Review Frequency: *Annual, Bi-Annual* (Subject to Academy Trust or national policy change)	Annual
Related Policies / documents	ET Scheme of Delegation; ET Financial Scheme of Delegation; Academy Trust Handbook
Review Date:	June 2027

Ensure the Trust is protected through compliance with all statutory and regulatory requirements and proactive risk management

Constitution

The Risk and Audit Committee (the Committee) is established by the Board of Trustees (the Board) of Enable Trust (the Trust) to oversee the Trust's provision to secure robust internal control and effective risk management, ensuring regulatory compliance.

Authority

The Board will agree and approve the committee terms of reference annually and ensure the committee's delegated responsibilities are in line with the Trust Scheme of Delegation and all statutory requirements. The committee will make recommendations to the Board on matters within its remit.

Membership

- The committee shall consist of no less than 4 Trustees appointed by the Board of Trustees
- Chair of Trustees (ex-officio with full voting rights) may attend at any time
- A Chair and Vice Chair shall be appointed annually from among the committee members; the appointment of the Chair shall be subject to the approval of the Board of Trustees and will not be the Chair of Trustees.
- To support its work, the committee may invite other Trustees, staff, or persons with specific expertise to attend and provide advice to the committee.
- The Director of Operations will be the key liaison from the Executive team to report to the committee on internal control and risk matters

Quorum

The quorum shall be 3 Trustees.

Meetings

The committee shall meet a minimum of 3 times per year as required. Meetings shall generally be held virtually via Microsoft Teams. The committee will report regularly to the Board of Trustees via distribution of committee minutes and reporting at each Board meeting.

Monitoring and challenge

To critically evaluate the systems of internal control and oversee the Trust's risk appetite to ensure transparency and compliance with all statutory and regulatory requirements.

Risk

Oversee the effectiveness of all aspects of the Trust's risk management strategy through:

- Oversight of the Trust's risk management framework
- Annual review of the Trust's Risk Management Strategy and the formal annual review of the Risk Register, for recommendation to the Board

- Scrutiny of the Risk Management program and progress of executive actions to eliminate or mitigate against current and future risks
- Approval of the Trust's Business Continuity Plans
- Annual reporting to the Board on the adequacy and effectiveness of the trust's risk management processes
- Liaising with and providing support to the Board and its committees, to ensure that the risk register is regularly reviewed

Internal Scrutiny

To oversee the Trust's internal audit function and promote a culture of continuous improvement in compliance matters through:

- Analysis of the adequacy of the Internal Auditor to provide the required level and coverage of internal scrutiny and recommend appointment / re-appointment to the Board
- Agreeing the annual programme of internal scrutiny / audit, which is objective and independent, covering systems, controls, transactions, and risks.
- Scrutiny of the appropriateness of executive action following internal audit/internal scrutiny reviews
- Approval of the management response to each internal audit report
- Reporting to the Board on the adequacy and effectiveness of the trust's systems of internal control and governance
- Review of the Compliance Dashboard to ensure compliance with health and safety requirements

Policies

To review and approve delegated policies in line with the Trust Policy Schedule and seek assurance of the implementation and effectiveness of delegated policies and review and approve substantive changes to policies delegated to the Trust Executive Leadership Team.

Administrative Responsibilities

- To ensure there are effective Clerking arrangements in place for the Committee
- To set an annual schedule of meetings
- To set the annual workplan for the committee
- To regularly review the committee skills base and make recommendations to the Board for training, development and recruitment of committee members
- To review the terms of reference annually and recommend to the Board for approval