

Board of Directors (in Public)

Item 6.1.1a

Subject: Audit Committee BAF Key Issues Report
Date of Meeting: 26th April 2023
Presented by: Julian Farmer, Audit Committee Chair
Meeting Held: 21st March 2023 (E-Meeting)

This report sets out the key assurances, risks and actions from the recent Committee meeting. Areas for escalation to the Board of Directors are included below as required.

Agenda Item	Lead Exec	Assurance Received	New/ Emerging Risks	Actions/Comments
5.1 Annual Report to Audit Committee	KWh	Assurance on the delivery of the role of the Audit Committee as delegated through the Terms of Reference	-	Consider how system assurances and governance will be brought into the Audit Committee remit
5.2 Draft Annual Governance Statement	KWh	There were no significant control issues identified in 2022/23	-	-
5.3 Review of Assurance Committee Annual Reports				
• IPC	LR	Assurance provided on the scrutiny of performance and finance during 2022/23 by the Integrated Performance Committee as delegated through the Terms of Reference.	-	Continued development of the SOF and ensure review of system performance aligned to Trust Performance
• People	MC	Assurance provided on the scrutiny of the people agenda during 2022/23 by the People Committee as delegated through the Terms of Reference.	-	Continue to seek assurance in respect of medical education action plans and improvements.
• Quality	NB	Assurance provided on the scrutiny of the quality and safety agenda during 2022/23 by the Quality Committee as delegated through the Terms of Reference.	-	Continued work to develop Quality dashboard and review QSEC ToR to align to Quality Committee expectations.
5.5 Review losses and	KE	No special payments were incurred between	-	-

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special payments		December and February. No losses or write off requests.		
5.6 Review single supplier tender waivers	KE	Assurance received on processes for managing tender waivers.	-	-
5.7 Review register of interests	KWh	Governance arrangements confirmed for the register of external visits.	-	Continue to review the register twice yearly.
5.8 Report on Audit Committee Annual Self-Assessment	MIAA	Report on the annual self-assessment approach.	-	-
5.9 Annual review of Provider Licence 2022/23	KWh	Assurance provided that the Trust has controls in place, including executive accountabilities, to ensure ongoing compliance with the provider licence.	Continued risks to referral to treatment targets as recovery from the pandemic continues.	-
5.10 Review Audit Committee ToR	All	Review undertaken on Audit Committee ToR	-	ToR to be updated to reflect committee effectiveness actions.
5.11 Regulatory Action Plans	KWh	No regulatory action plans received.	-	-
5.12 Cyber/iDigital	KW	Assurance provided with regards to the development of digital and IT staff and services in respect of Digital transformation and operational IT delivery including cyber security resources	-	-
5.13 Baseline assessment against new code of governance 23/24	KWh	Assurance provided on the baseline assessment against the new code of governance for 2023/24 along with the associated action plan to ensure compliance in year.	-	-
5.14 Risk Developments Update	KWh	Update given on risk development, which provides an overview of the risk management developments that have taken place and also those progressing.	-	Implementation of new risk and incident reporting system In-Phase progressing.
5.15 Review of Accounting Policies	KE	Assurance provided that the Trust Accounts will be prepared in accordance	-	-

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		with IFRS as directed through the GAM and the ARM.		
6.1 Internal audit plan: 3-year and annual	MIAA	Update given on the 3 year and annual audit plan. The draft 2023/24 plan is based on an initial risk assessment and provides indicative coverage for the Trust.	-	-
6.2 Progress report on delivery of plan	MIAA	Progress made against the Internal Audit Plan for 2022/23.	-	-
6.3 Draft Head of Internal Audit Opinion	MIAA	The overall opinion for the period 1st April 2022 to 31st March 2023 provides substantial Assurance, that that there is a good system of internal control designed to meet the organisation's objectives, and that controls are generally being applied consistently.	-	-
6.4 Anti-fraud plan 2023/24	MIAA	The draft plan is based on an initial risk and intelligence assessment and provides indicative coverage for the Trust.	-	-
6.5 Anti-fraud annual report	MIAA	Verbal update provided to colleagues on progress for the anti-fraud annual report.	-	-
6.6 BAF Opinion	MIAA	Assurance that the BAF meets NHS requirements, is visibly used, reflects risks discussed by the Board and considers the Trust's risk appetite.	-	-
6.7 Internal Audit Charter	MIAA	MIAA confirms ongoing compliance with the Public Sector Internal Audit Standards.	-	-
7.1 External Audit update reports	Grant Thornton	Update provided on the progress in delivering the responsibilities as external auditors.	-	-