

Board of Directors (in Public)

Item 6.1.1a

Subject: Audit Committee BAF Key Issues Report
Date of Meeting: 9th April 2024
Presented by: Julian Farmer, Audit Committee Chair
Meeting Held: 12th March 2024 (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 for Audit Committee	JF	Assurance on the delivery of the role of the Audit Committee as delegated through the Terms of Reference.	-	-
5.2 Draft Annual Governance Statement	KWh	Assurance received that The Annual Governance Statement has considered the strategic risks facing the Trust. No significant control issues identified in 2023/24.	-	-
5.3 Integrated Performance Committee	MC	Assurance provided on the scrutiny of performance and finance during 2023/24 by the Integrated Performance Committee as delegated through the Terms of Reference.	-	Continued development of the Committee SOF. Continue to track performance improvement action plans. Outcome of MIAA review of the Safer Waiting list management awaited.
5.3.2 People Committee	MC	Assurance provided on the scrutiny of the people agenda during 2023/24 by the People Committee as delegated through the Terms of Reference.	-	
5.3.3 Quality Committee	NB	Assurance provided on the scrutiny of the quality and safety agenda during 2023/24 by the Quality Committee as delegated through the Terms of Reference.	-	Continue the work to develop the Quality dashboard aligned to the Committee responsibilities and the new SOF. Review the QSEC TOR

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				and workplan to confirm alignment to the Quality Committee expectations.
5.4 Review of losses of special payments	JT	Six special payments were incurred between September and February. A write off of £31k associated with BUPA aged debt is requested for approval. No risk to financial sustainability.	-	
5.5 Review single supplier tender waivers	JT	Assurance received on processes for managing tender waivers No risk to financial sustainability	-	
5.6 Review register of interests	KWh	Register of external visits reviewed.	-	Continue to review the register twice yearly.
5.7 Annual review of Governance	KWh	Assurance provided on compliance with the new code of governance for 2023/24 including an update on planned actions following the baseline assessment in March 2023.	-	Summary report to Board of Directors including exceptions.
5.8 Annual review of Provider License	KWh	Assurance provided that the Trust has controls in place, including executive accountabilities, to ensure ongoing compliance with the provider license.	-	Ongoing management of the recovery and restoration of services, along with the changes to the funding regime reflected in the AGS.
5.9 Regulatory Action Plans	KWh	No regulatory action plan	-	
5.10 Review of Processes for Raising Concerns	KWh	Assurance provided on the Trust's processes for raising concerns.	-	
5.11 iDigital Update	KWa	Assurance provided with regards to the development of digital and IT staff and services in respect of Digital transformation and operational IT delivery.	-	
5.12 Risk KPI	KWh	Update provided on risk reporting and InPhase. The Trust has systems and processes in place for the identification, management and escalation of risks with actions being taken to increase compliance in some areas.	-	KPI position noted with regard to incidents over 28 days, risk register review and recording of assurances. Continued development of InPhase reports.

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5.13 Informing Audit Risk Assessment	JB	Outline provided of the Trust's assessment to guide the identification of audit risk. The report covered some important areas of the auditor risk assessment where external auditors are required to make inquiries of the Audit Committee under auditing standards. No risk to financial sustainability.	-	
6.1 Internal Audit Plan 24/25	MIAA	The draft plan is based on an initial risk assessment and provides indicative coverage for the Trust.	-	
6.2 Progress report on delivery of plan	MIAA	Good progress made against the Internal Audit Plan for 2023/24.	-	
6.3 Draft Head of Internal Audit Opinion	MIAA	Draft head of internal audit opinion.	-	HOIA Opinion to be provided in April 2024 following completion of final reviews.
6.4 Anti-Fraud plan 24/25	MIAA	The draft plan is based on an initial risk and intelligence assessment and provides indicative coverage for the Trust.	-	
6.5 Draft Anti-Fraud annual report	MIAA	Update provided to colleagues on the anti-fraud report	-	Anti fraud annual report to be provided in April 2024 following completion of final reviews.
6.6 BAF Opinion	MIAA	Positive assurance on the approach to which the organisation has maintained and uses the BAF to support the overall assessment of governance, risk management and internal control.	-	
6.7 Internal Audit Charter	MIAA	MIAA provided an update charter and confirmed ongoing compliance with the Public Sector Internal Audit Standards.	-	
7.1 External audit update report	Ex. Auditor	Update provided on the progress in delivering the responsibilities as external auditors.	-	