

Board of Directors (in Public)

Item 6.1.2a

Subject: Audit Committee BAF Key Issues Report
Date of Meeting: 30th July 2024
Presented by: John Doyle, Audit Committee Chair
Meeting Held: 9th July 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 Review of Governance Manual	BV	Comprehensive review and update of the Corporate Governance Manual (CGM) incorporating SFIs, SOs, SORD and a range of policies and guidance.	-	To be recommended to the Board for approval.
5.2 Risk Management KPIS	BV	Assurance provided that the Trust has systems and processes in place for the identification, management and escalation of risks.	-	Actions taken to increase compliance in some areas.
5.3 Review Operating Policies	BV/JT	Update was provided. Noted that this is a standing item	-	-
5.4 Review Clinical Audit Plan and 6-monthly progress reports	AS	Assurance provided on the current delivery of this year's clinical audit program and NICE guidance review.	-	There is continual development of the team's skills and the implementation of robust data collection processes.
5.5 Review losses and special payments	JT	Three special payments were incurred between March and May. No risk to financial sustainability.	-	-

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5.6 Review single supplier tender waivers	JT	Assurance received on processes for managing tender waivers.	-	Procurement will continue to record quotation and tender waivers for reporting each quarter to Audit committee.
5.7 Review of Register of External Visits	BV	Register of external visits reviewed.	-	Continue to review the register twice yearly and reflect on the purpose of the register.
5.8 Regulatory Action Plans	BV/JT	No reportable regulatory action plans	None	-
5.9 Cyber Security Update	KW	Assurance provided with regards to the ongoing progress with cyber security defense and the performance against key indicators.	-	-
5.10 Data Quality Assurance Report	KW	Assurance provided with regards to the controls in place in relation to data quality management and the performance against key indicators.	-	-
5.11 Health Procurement Liverpool	JT	Update provided on Health Procurement Liverpool.	-	-
6.1 MIAA Management Arrangements	MIAA	Outline provided of the proposal to change the engagement manager for the internal audit contract at the Trust.	None	-
6.2 Progress report on delivery of plan	MIAA	Update provided in respect of the 2023/24 Internal Audit Plan completion and progress made against the Internal Audit Plan for 2024/25	None	-
6.3 Follow-up report	MIAA	Progress against previously agreed internal audit recommendations.	None	-

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6.4 Anti-Fraud update report	MIAA	Update provided on the work completed by the AFS during the period April 2023 to March 2024.	None	-
6.5 Anti-Fraud progress report	MIAA	Update provided on the activities undertaken, and outcomes achieved, in accordance with the agreed anti-fraud work plan, compliance with counter fraud standard requirements, and in response to any referrals / investigations reported since the start of 2024/25.	None	-
6.6 Annual review of internal audit provision	JD	Update provided on the annual review of the internal audit provision.	-	NEDs reported MIAA have made a positive contribution and were very responsive. Clarity of reports was high.
7.1 External Audit Update report	Ex. Auditor	Update provided on the progress in delivering the responsibilities as external auditors	None	-
7.2 Annual review of performance of external auditor	JD/JT/ BV	Update provided on the annual review of the internal audit provision.	-	NEDs explored whether more visibility of the external auditors was needed. Processes very smooth.
7.3 Trust Explanation on Audit Finding	JT	Details provided of the audit adjustment of £1.3m cash adjustment recorded for 2023/24, No risk to financial sustainability.	-	Key learning points and actions taken by the Trust's finance department.