

Board of Directors (in Public)

Item 6.1.4a

Subject: Audit Committee BAF Key Issues Report
Date of Meeting: 23rd September 2025
Presented by: John Doyle, Audit Committee Chair
Meeting Held: 8th July 2025 (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	Overview provided on the changes made to the Corporate Governance manual. The scope of this year's audit plan was altered in order to provide contingency for audit work related to LAASP and any LHCH transition.	-	To be recommended to the Board for approval and adoption.
5.2 Review of Assurance Committee – Committee effectiveness review	BV	Assurance provided on the governance arrangements, approach and coverage of Assurance Board Committees.	-	-
5.3 Cyber Security Update	SB	Moderate assurance provided on cyber security. Update provided on the gaps identified in controls and the plans to strengthen Cyber posture within the organisation	None	-
5.4 Data Quality Assurance Report	SB	Assurance provided with regards to the controls in place in relation to data quality management.	None	-

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		LHCH continues to monitor, plan and implement processes to make progress in managing and improving data quality. The Trust is adhering to national standards and continuously addressing areas of concern.		
5.5 Risk Management KPIs	BV	Assurance provided that the Trust has systems and processes in place for the identification, management and escalation of risks.	-	-
5.6 Review Operating policies and procedures	JB/BV	Nothing to update at this meeting	None	-
5.7 Review Clinical Audit Plan and 6-monthly progress report	MK/AS	Partial assurance provided on the current delivery of this year's clinical audit program and NICE guidance review.	-	An external audit has identified areas of non-compliance and provided recommendations to improve the service, which have subsequently been actioned or are undergoing work to improve.
5.8 Review losses and special payments	JB	<p>There have been no losses for the period between February and June 2025.</p> <p>There have been eight items listed as special payments that were incurred between February and June 2025.</p> <p>No risk to financial sustainability.</p>	None	-

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5.9 Review single supplier tender waivers	JB	Assurance received on processes for managing tender waivers and quotation waivers.	-	Procurement will continue to record quotation and tender waivers for reporting each quarter to Audit committee.
5.10 Review Register of External Visits	BV	Assurance provided on the governance arrangement to deal with the findings and recommendations following external visits and inspections.	-	Audit Committee to continue to review the Register on a twice-yearly basis with the next review in January 2026
5.11 Annual review of Provider Licence	BV	Assurance provided that the Trust has controls in place, including executive accountabilities, to ensure ongoing compliance with the provider license.	None	-
5.12 Regulatory Action Plans	JB/BV	No regulatory action plans to note.	None	-
5.13 Health Procurement Liverpool (Procurement Act Update~)	JB	Update provided on the recent changes to the Procurement Act	None	-
6.1 Progress report on delivery of plan	MIAA	Update provided in respect of the progress made against the internal audit plan for 2024/2025	-	-
6.2 Follow-up report	MIAA	Update provided on the 2024/2025 follow up reviews.	-	-
6.3 Anti-fraud update	MIAA	Fraud-update provided.	-	-
6.4 Anti-fraud annual plan.	MIAA	Update provided on the annual plan, which is based on an initial risk and intelligence assessment and provides indicative	None	-

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		coverage for the Trust.		
6.5 NHSCFA Guidance: Failure to Prevent Fraud Offence	MIAA	An update was provided on the NHSCFA guidance. This legislation covered several areas.	-	Further update to be provided on responsibilities moving forward.
7.1 External audit plan and fees	Ex. Auditor	-	-	Update to be provided at the next Audit Committee.