

### AUDIT COMMITTEE REPORT

<b>Trust Board</b>	<b>Item: 19</b>
<b>Date: 26 January 2022</b>	<b>Enclosure: N.iii</b>
<b>Purpose of the Report:</b> To report to the Trust Board on the meeting of the Audit Committee held on 16 <sup>th</sup> December 2021.	
<b>FOR: Information</b> <input checked="" type="checkbox"/> <b>Assurance</b> <input checked="" type="checkbox"/> <b>Discussion and input</b> <input type="checkbox"/> <b>Decision/approval</b> <input type="checkbox"/>	
<b>Sponsor (Non-Executive Lead):</b>	Damien Régent, NED, Audit Committee Chair
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<b>Risk Implications – Link to Assurance Framework or Corporate Risk Register:</b>	
<b>Link to Relevant Corporate Objective:</b>	All
<b>Document Previously Considered By:</b>	N/A
<b>Link to Relevant CQC Domain:</b> <b>Safe</b> <input type="checkbox"/> <b>Effective</b> <input type="checkbox"/> <b>Caring</b> <input type="checkbox"/> <b>Responsive</b> <input type="checkbox"/> <b>Well Led</b> <input checked="" type="checkbox"/>	
<b>Recommendations:</b>  The Board is asked to note the report.	

## Audit Committee Report

The Audit Committee met on 16<sup>th</sup> December 2021. The meeting was attended by the internal and external auditors and counter fraud specialist.

**Internal Audit:** The Committee received a progress report and reviewed the recommendation tracker showing progress on recommendations from earlier reports. The Committee noted the partial assurance rating for the review of the estates fire safety governance utilisation, and the actions that came from the review. The Committee noted feedback and recommendations from an advisory review into the processes and controls in place over the use of pay enhancements at the Trust.

**Counter Fraud Report:** The Committee received a progress report. The Counter Fraud Specialist had recently visited the Trust during Fraud Awareness Week (FAW) to engage with staff and distribute flyers, and circulate a programme of communications, including a special edition of their Fraud Insider newsletter, screensaver banners, social media posts and videos. They also met with Trust Fraud Champions. Scoping and field work for three reviews was underway.

**External Audit Findings Report:** The Committee received the External Auditor's report. It was noted that the submission date for the Trust Annual Report and Accounts had been set as 22<sup>nd</sup> June 2022, however the submission date of the Value for Money review had yet to be set.

**Board Assurance Framework (BAF):** The Committee received a paper proposing a new model of the BAF, a more focused high-level risk report and the inviting of Trust directors to present their department's top 10 risks annually to the Committee. The Committee supported the proposals and noted that these changes would be developed along with refreshed strategic objectives.

**Trust Risk Register (risks rated 12-25):** The Committee noted the risk register report.

**Review Reservation of Powers to the Board and Delegation of Powers:** The Committee reviewed and agreed to recommend the updated document to the Board for ratification, which would be completed by written resolution.

**Charitable Funds Annual Accounts:** The Committee agreed to review the Trust Charitable Funds and approve from commending to the Board by written resolution.

**Use of waivers; Losses and Special Payments; IFRS 16 Update; Breaches of SOs and SFIs; Policies & Procedures Compliance; External Agency Reviews; FIC and QAC:** reports on these standing items were received and content noted.