

Board of Directors Meeting in Public

Subject:	Report of the Audit and Assurance Committee	Date: 6 May 2021		
Prepared By:	Becky Cassidy, Interim Trust Secretary			
Approved By:	Graham Ward, NED, Chair of Audit and Assurance Committee			
Presented By:	Graham Ward, NED, Chair of Audit and Assurance Committee			
Purpose				
The Audit and Assurance Committee met on 23 April 2021. This paper informs members of the significant matters agreed by the Committee for reporting to the Board of Directors:			Approval	
			Assurance	x
			Update	
			Consider	
Strategic Objectives				
To provide outstanding care	To promote and support health and wellbeing	To maximise the potential of our workforce	To continuously learn and improve	To achieve better value
x	x	x	x	x
Overall Level of Assurance				
	Significant	Sufficient	Limited	None
		x		
Risks/Issues				
Financial	The Audit and Assurance Committee is responsible for ensuring the system of internal control is robust and effective in order to provide high quality, value for money services to patients and provide a safe environment for staff. Safeguarding the reputation of the Trust			
Patient Impact				
Staff Impact				
Services				
Reputational				
Committees/groups where this item has been presented before				
N/A				
Executive Summary				
<p>The Board of Directors is asked to accept the content of the Report and note the items highlighted below:</p> <ul style="list-style-type: none"> • Internal Audit • Draft 2021/22 Internal Audit Plan - Approved • Draft Quality Account 2020/21 • Draft 2020/21 Annual Accounts - Approved • Draft 2020/21 Annual Report inc Annual Governance Statement (AGS) • Register of Interests breaches • Losses and Special Payments - Approved • Covid-19 Audit • Audit and Assurance Committee Annual Report – Approved <p>The Audit and Assurance Committee (AAC) met on 23 April 2021. The meeting was quorate, the minutes were approved, and all outstanding actions were either progressing, on the agenda or closed. There were no declarations of interest pertaining to any items on the agenda.</p>				

The following items were presented and discussed:

Internal Audit

The Draft 2020/21 Head of Internal Audit Opinion (HoIAO) was received by the committee in advance of the final HoIAO and Annual Report. At the time of reporting to the committee 360 Assurance were unable to provide an opinion due to insufficient work being completed from the 2020/21 Internal Audit Plan. 360 Assurance assured the committee all final reviews would be complete in advance of the final HoIAO. To support the completion of the AGS, 360 Assurance provided significant assurance in relation to the Board Assurance Framework (BAF) and strategic risk management and the Trust follow up percentage.

The progress report against the 2020/2021 plan was presented which included the five reports that had been issued since the last committee, two of which received limited assurance. All outstanding reviews were progressing. The Trust's current first follow up rate was 88% which equates to "significant" assurance.

The draft 2021/22 Internal Audit Plan has been developed to meet the assurance needs of the committee and reflects the Trust's objectives and priorities and fully compliant with the Public Sector Internal Audit Standards. The committee were assured the plan would provide sufficient assurances to the Trust, and it would continue to be kept under review during the year.

The committee approved the 2021/22 Internal Audit Plan.

The committee discussed two reviews both of which received "limited" assurance opinions. The first review was for the NHIS Governance and Interface, the second was the Rapid Response Liaison Psychiatry Service. The committee received assurance on the outcome of the reports and the recommendations made within to address the issues concerned. The committee will continue to monitor the progress of actions against these reviews. The committee also noted that a common theme had emerged in that both were services that involved working across organisations and it was agreed that similar arrangements should also be identified and reviewed.

Draft 2020/21 Quality Account

The Trust had made excellent progress in completing the 2020/21 Quality Account. The Quality Committee would receive the final draft at its next meeting for final sign off. The AAC were assured by the progress made to date.

Draft 2020/21 Annual Accounts

The committee received the draft set of accounts prior to its required submission to NHSE/I by noon on Tuesday 27 April 2021. The accounts have been produced in the required format and on a going concern basis. The committee were assured by the progress of work to date.

The committee approved the draft accounts for submission to NHSE/I.

Draft 2020/21 Annual Report (incorporating AGS)

The draft 2020/21 Annual Report was received by the committee noting that outstanding information mostly related to year-end content which would be received over the next few weeks. The final draft of the document will be presented to the next AAC in June.

2020/21 Register of Interests Breaches

During the 2020/21 period there had been one breach to report to the AAC. The details of the breach were reviewed by the committee and it was confirmed the breach had been addressed and rectified on the Trust public register.

Losses and Special Payments

The committee received and approved all the losses and special payments made for the period 1 March 2021 to 31 March 2021.

Covid-19 Audit

A review of the Trust's reporting of Covid-19 related revenue and capital expenditure was undertaken earlier this year by Deloitte on behalf of NHSE/I. The Trust was one of 13 NHS providers and 14 CCGs selected by NHSE/I for a review. The detail of the outcome of the report was discussed at the committee and they were assured the findings and responses were appropriate, including amending the 2020/21 accounts for the errors identified. Deloitte have submitted the report the NHSE/I Director of Financial Control and the regional team for review and comment. The final report is yet to be issued.

2020/21 AAC Annual Report

The committee approved its 2020/21 Annual Report for submission to the Board.