

Audit & Assurance Committee – Cover Sheet

Subject:	Audit and Assurance Highlight Report	Date: 02/12/21		
Prepared By:	Becky Cassidy, Deputy Director of Corporate Affairs			
Approved By:	Graham Ward, Audit Chair and Non-Executive Director			
Presented By:	Graham Ward, Audit Chair and Non-Executive Director			
Purpose				
The Audit and Assurance Committee met on 23 rd November 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 to the report and note the items highlighted below:</p> <ul style="list-style-type: none"> • Counter Fraud – progress report • Internal Audit – progress report and outstanding audit recommendations • Limited internal audit reports • Declarations of interest <p>The Audit and Assurance Committee met on Tuesday 23 November 2021. The meeting was quorate, the minutes approved, and all outstanding actions are progressing, were covered on the agenda, or agreed as closed. There were no declarations of interest pertaining to any items on the agenda.</p> <p>The following items were presented and discussed:</p> <p><u>Counter Fraud</u></p> <p>The Committee received a report on the progress made to date on the completion of the Trust's counter fraud work. Progress made against the functional standards requirement were discussed with a specific focus on counter fraud risks. The Counter Fraud Specialist alerted the Committee to a number of phishing alerts which were being investigated with further consideration about how we raise awareness across to the Trust to reduce harm. The Committee were assured there had been good progress made to date whilst noting there was still work to be done to improve the ratings</p>				

against some of the Functional Standards.

Internal Audit

360 Assurance updated on the progress against the 2021/22 Internal Audit plan. The Committee focused their discussion to understand the 65% implementation rate for follow ups which was at its lowest percentage in some time, and the slow responses to agreeing terms of reference for audits. Assurance was sought as to how these would be addressed, and it was agreed there would be more oversight at the Executive Team to increase grip, and actions would be directly addressed with action owners to understand where there was a delay in responding. The Committee will receive a further update at its next meeting on the progress made to improve the implementation rate.

Internal Audit reports – limited assurance

The Committee received two limited assurance reports including:

- Consultants Job Planning
- Financial Improvement Plan and Programme Office

Both reports were presented by their respective owners and provided the Committee with assurance on what the audit had concluded and how the recommendations would be addressed and implemented within the dedicated timescales. The Committee were assured by the progress and efforts made to date to address the recommendations and were satisfied these would be overseen by the Risk Committee and through their respective committees.

Declarations of interest

The Committee received and noted the report, noting the number of non-compliant band 7+ at the time of reporting was 86 which was a slight improvement from the last report which was 95. It was agreed at the Committee there would be a review of the non-compliant list to review those individuals who are in significant positions in the organisation, and have decision making powers around money, to target immediately to make their declarations. There was that declarations of interest had dropped off induction and this would be addressed. The Committee were informed of the efforts made to date to improve the level of non-compliance which included the recent introduction of Declaration of Interest to appraisals. The Committee would continue to oversee and scrutinise the level of non-compliance.