

**Extraordinary Audit & Assurance Committee Chair’s Highlight Report to Trust Board**

<b>Subject:</b>	Audit & Assurance Committee (AAC) Report	<b>Date:</b> 17 <sup>th</sup> June 2022
<b>Prepared By:</b>	Graham Ward – AAC Chair	
<b>Approved By:</b>		
<b>Presented By:</b>	Graham Ward – AAC Chair	
<b>Purpose</b>		
	<b>Assurance</b>	

<b>Matters of Concern or Key Risks to Escalate</b>	<b>Major Actions Commissioned / Work Underway</b>
<ul style="list-style-type: none"> <li>▪ <u>Internal Audit</u> – Implementation of internal audit recommendations is still problematic, and this looks to be continuing with a first time implementation rate of only 38% to date within 2022/23.</li> <li>▪ <u>Internal Audit Limited Assurance Report (Clinical Effectiveness)</u> - The report and actions progress were presented by the Medical Director. The Committee took assurance from the planned actions and the progress being made and will continue to monitor action implementation.</li> </ul>	<ul style="list-style-type: none"> <li>▪ <u>Non-Clinical Policies</u> – there are a large number of these that are out of date across all executive directors and as a priority these need reviewing, updating as appropriate and approving. This has been escalated to executive directors will be asked to attend Audit Committee with an update on progress.</li> <li>▪ <u>Clinical Policies</u> – Quality Committee has identified similar issues with many policies being out of date and is following up accordingly.</li> </ul>
<b>Positive Assurances to Provide</b>	<b>Decisions Made</b>
<ul style="list-style-type: none"> <li>▪ <u>Counter Fraud</u> – all 14 measures of the Functional Standard Requirement were rated as Green this year (2 red and 3 amber last year)</li> <li>▪ <u>Head of Internal Audit Opinion</u> – Significant Assurance was again given by 360 Assurance, however concern on delivery of follow-up actions was raised and the assurance for this aspect was reduced to Moderate.</li> <li>▪ <u>External Audit</u> – No uncorrected audit misstatements were reported and KPMG also reported an unqualified audit assurance report and a clean Value for Money assessment.</li> </ul>	<ul style="list-style-type: none"> <li>▪ <u>Annual Accounts (including Accounting Officer’s Statement, TAC Certificate, Going Concern Assessment and Management Representation Letter)</u> – received and discussed, agreed to recommend all for approval at Board</li> <li>▪ <u>Annual Report (including AGS)</u> – received and discussed, agreed to recommend approval at Board.</li> </ul>

**Comments on Effectiveness of the Meeting**

- All papers were of a high quality and clear which helped the meeting run smoothly.