

<b>Audit and Risk Assurance Committee, Key Issues Report</b>				
<b>Report Date:</b>		<b>Report of:</b> Audit and Risk Assurance Committee		
<b>Date of meeting:</b> 4 May 2022		<p>Membership Numbers: (It had been agreed – with agreement with both external and internal auditors - that the meeting be established for NEDs only to enable them to consider in the main, updates to long standing issues, and draft annual report documentation.)</p> <p>Member apologies received from Dr David Lee. Director of Governance and Communications, Director of Finance, Co-Medical Director, Ms Rosi Edwards (Associate NED Designate and (non-voting) member of the Committee from 1 June 2022) also in attendance for the meeting.</p>		
1	<b>Agenda</b>	<p>The Committee considered the following:</p> <ul style="list-style-type: none"> <li>• Criteria Led Discharge - update</li> <li>• Waiting Lists Initiatives - update</li> <li>• Conflicts of Interest - update</li> <li>• Draft Audit Plan (reviewed and revised proposals 2022/23)</li> <li>• Internal Audit Recommendations Tracker</li> <li>• Draft BAF Q3</li> <li>• Draft Annual Report 2021/22</li> <li>• Financial Summary of the year 2021/22</li> </ul>		
2a	<b>Alert</b>	<ul style="list-style-type: none"> <li>• The Committee heard from Mr Steyn that some progress had been made regarding the approval of processes and rates regarding Criteria Led Discharge, but he highlighted that this project needed to be re-launched at an improvement meeting later in May. A further update to be provided at the August meeting with progress expecting to be made, at pace.</li> <li>• Similarly, Mr Steyn advised that the work regarding Waiting List Initiative payments, had progressed with further controls being put into place to monitor and to approve spending requests. A further update to be provided at the August meeting with progress expecting to be made, at pace.</li> </ul>		
2b	<b>Assurance</b>	<ul style="list-style-type: none"> <li>• Ms Milanec provided an update regarding an increase being seen in Conflicts of Interests being declared across the Trust after a piece of work, to improve responses, had commenced. A new Register had been established, but further work was also being undertaken to look at further options as to how the process could be made simpler for all colleagues to declare.</li> </ul>		
2c	<b>Advise</b>	<ul style="list-style-type: none"> <li>• A report, updating the Committee on the number of outstanding audit recommendations was received and it was noted that the overall number of audit recommendations was now at 85, including 38 new recommendations that had been added since the last meeting.</li> </ul> <p>The matter will continue to be reported on a regular basis, with some background work to be undertaken as part of the overall assurance framework review.</p>		
3	<b>Report compiled by</b>	<i>Anna Milanec, Director of Governance and Communications</i>	<b>Minutes available from</b>	<i>Isla Tomkiss, Executive Governance Support and Committee Secretary</i>

<b>Audit and Risk Assurance Committee, Key Issues Report</b>	
<b>Report Date:</b>	<b>Report of:</b> Audit and Risk Assurance Committee
<b>Date of meeting:</b> <b>15 June 2022</b> (postponed from 8 June 2022)	<b>Membership Numbers:</b> Member apologies received from Dr David Lee.  Internal Audit and Counter Fraud (MIAA), External Audit (KPMG), Director of Governance and Communications, Director of Finance, Interim Head of Risk, Chief Executive (for annual report and accounts matters only) also in attendance.
1	<p><b>Agenda</b></p> <p>The Committee considered the following:</p> <ul style="list-style-type: none"> <li>• Annual Report and Accounts 2021/22</li> <li>• External Audit: ISA260</li> <li>• External Audit: Management Representation Letter</li> <li>• Internal Audit: Progress Report (June 2022)</li> <li>• Internal Audit: Governance of Nursing Staffing Levels Review</li> <li>• MIAA Anti-Fraud Annual Report 2021/22</li> <li>• Board Assurance Framework, Q3 and Q4 2021/22</li> <li>• Cycle of Business</li> </ul>
2a	<p><b>Alert</b></p> <ul style="list-style-type: none"> <li>• The internal auditors presented their regular update and the limited assurance outcome for their review of the Governance of Nurse Staffing Levels. Four high level, and three medium level recommendations were provided for the review, with progress against these to be tracked through the internal audit tracker, presented to each Committee meeting.</li> </ul>
2b	<p><b>Assurance</b></p> <ul style="list-style-type: none"> <li>• With regard to the annual report and accounts 2021/22, the external auditors highlighted from their ISA260 report that an unqualified opinion on the financial statements had been given, with no significant weaknesses being found on the use of resources; the auditors advised, that for an organisation of the size and complexity of the Trust, this had been a very good outcome.</li> <li>• The external auditors highlighted the “robust methodology and process used to respond to the findings of the first Ockenden Report” and, together with other independent assurance which they reviewed, they were able to confirm that they were “satisfied that a significant weakness in arrangements did <b>not</b> exist in the year to 31 March 2022 in relation to its [the Trust’s] maternity service”.</li> <li>• In addition, it was noted that the external auditors expected to issue an unqualified auditors’ report dependent upon receipt of the final annual governance statement, and signed documentation (which were subsequently provided within deadlines.)</li> <li>• The Trust’s self assessment against the government Functional Standard 013 for Counter Fraud had been submitted within deadlines, with the overall rating being Green. One of 12 components was rated amber, reflecting the additional work that is still ongoing relating to</li> </ul>

		<p>policies and registers for gifts and hospitality, and conflicts of interest. This area will continue to be monitored. Ms Milanec to provide details of minimum number of conflicts expected to be received across the organisation, with discussions taking place as to the need for clinicians to declare.</p>		
2c	<b>Advise</b>	<ul style="list-style-type: none"> <li>The Board Assurance Framework reports for Q3 and Q4 2021/22 were reviewed by the Committee and with a proposal that they be approved by the Board.</li> </ul>		
3	<b>Report compiled by</b>	<p><i>Anna Milanec, Director of Governance and Communications</i></p>	<b>Minutes available from</b>	<p><i>Isla Tomkiss, Executive Governance Support and Committee Secretary</i></p>