

## TRUST BOARD

<b>Title:</b>	<b>KEY MATTERS AND ESCALATIONS REPORT</b>
<b>Name of Committee:</b>	<b>Audit Committee</b>
<b>Committee Chair:</b>	<b>Catherine Dugmore</b>
<b>Meeting Date:</b>	<b>17<sup>th</sup> January 2024</b>

### Summary of key messages:

The following key issues were discussed:

- Local Counter Fraud Service (LCFS) progress report
- Internal Audit Progress and Follow-up reports
- Review of the Board Assurance Framework, including an annual review of risks
- External Audit update
- Waivers and Special payments
- Audit Committee Terms of Reference and Cycle of Business for 2024/25

Key points to note include:

- Substantial progress was being made to increase staff fraud awareness, including the introduction of a new e-learning module from April 2024 and a more focussed communications plan.
- The overall breakdown of audits carried out during the financial year had been positive with no issues identified to date which may threaten the Head of Internal Audit Opinion.
- The internal audit plan for 2023/24 was in a very positive position, with just three reviews remaining. Frontloading the audits to earlier in the year had proved to be beneficial. Staff to be commended for playing a fundamental part in cooperating so positively with internal auditors.
- A proposed Internal Audit Plan for 2024/25 was discussed and agreed by the committee with further consideration to be given to the inclusion of CIP (Cost Improvement Plan), Children's Services and Cyber Security.
- The timetable for the submission of the final accounts for 2023/24 was on target.
- The External Audit Plan for 2024/25 would be presented to the Audit Committee in April 2024.

### Escalation Points:

None

### Emerging Risks/Issues:

- With the increased risk on cyber security, a review of the Trust's e-learning package for staff would be carried out.
- Future challenges and risks in the Trust's ability to recruit, model and train its future workforce, given that more services were going to be pushed out to the community, would be considered as part of the refresh of the People's Strategy.

### Examples of Outstanding Practice or Innovation:

None

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