



## TRUST BOARD

**Title:** KEY ISSUES AND ESCALATION POINTS  
**Name of Committee:** Audit Committee  
**Committee Chair:** Geoff Lambert  
**Meeting Date:** 17<sup>th</sup> January 2022

### Summary of key messages:

The following key reports were covered at the last meeting:

- Internal Audit Progress Report and follow-up report
- External Audit update
- Local Counter Fraud Service (LCFS) annual plan and progress report
- Review of the Board Assurance Framework (BAF)
- Review of Standing Orders and Standard Financial Instructions
- Review of Audit Committee effectiveness

Committee acknowledged the raising awareness work being carried out by the LCFS which includes continued focus on the risks regarding cyber security and email scams and phishing.

Internal Audit presented their progress report and the findings from the Divisional Governance report which concluded no significant issues had been identified.

The Internal Audit follow-up report confirmed Management Actions had been implemented or were in progress and no concerns had been raised where actions had not been implemented. There is a management action which is linked to a risk in regards to Safeguarding risk assessments not being completed for staff undertaking lone-working activities and the a potential risk to personal safety.

External Audit confirmed the approach and timetable for their Interim audit activity.

The Committee noted the updates to the BAF.

### Escalation Points:

There were no points for escalation to the Board.

Committee Chair action to check with the Quality Improvement and Safety Committee whether they are happy with the existing controls in place

### Emerging Risks/Issues:

None

### Examples of Outstanding Practice or Innovation:

None

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Date:	<b>March 2022</b>