



## TRUST BOARD

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**Title:** KEY ISSUES AND ESCALATION POINTS  
**Name of Committee:** Audit Committee  
**Committee Chair:** Catherine Dugmore  
**Meeting Date:** 17<sup>th</sup> April 2023

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### Summary of key messages:

The following key issues were discussed:

- Clinical Audit Thematic Review
- Local Counter Fraud Service (LCFS) progress report
- LCFS plan for 2023/24
- Internal Audit Progress and Follow-up reports
- Annual Review of Terms of Reference
- Review of the Board Assurance Framework
- External Audit update – Final Accounts Progress report
- Waivers and Special payments
- Key issues from other Committees

Kate Howard introduced the report requesting the Committee are assured Clinical internal audit is formally reported through the Audit Thematic Review paper at Quality Improvement and Safety Committee (QISCom), the paper and its content is formally reviewed by the Audit Committee, and so that there is a process of sharing relevant documentation between Committees (Audit and QISCom) for information and noting. The report outlined the assurance process which relates to the elements of Clinical Quality Governance that support safe and effective care. This activity is reported and monitored through the Quality Improvement and Safety Committee (QISCom). Committee requested assurance in the next report to QISCom includes reflection on capacity to complete clinical audits.

The LCFS progress report outlining counter fraud work undertaken since the last Audit Committee meeting. The Local Counter Fraud Plan for 2023/24 included the need to continue focus of awareness and training of staff in a range of areas of Fraud and Cyber Security.

The Internal Audit Progress and Follow-up reports included presenting the final audit report of Risk Management which concluded substantial assurance, and the Committee noted the good progress in competing all due management actions.

The Internal Audit plan for 2023/24 was approved following the feedback and agreement to adjustments discussed at the Extraordinary Audit Committee meeting in March.

External Audit provided a verbal update of progress to date and the plan for the audit work to begin in May.

### Escalation Points:

The Committee would escalate the following:

- Update on Clinical audits (quarter 1 & quarter 2)
- Approval of 2023/24 LCFS plan
- Approval of internal audit plan
- Board Assurance Framework update; revised BAF would be shared at the Board Development session on 19<sup>th</sup> April 2023.
- Risk Management Policy approval.

Positive work from External Audit.
<b>Emerging Risks/Issues:</b>
None
<b>Examples of Outstanding Practice or Innovation:</b>
None

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