



## TRUST BOARD

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**Title:** KEY ISSUES AND ESCALATION POINTS  
**Name of Committee:** Audit Committee  
**Committee Chair:** Geoff Lambert  
**Meeting Date:** 08 July 2019

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### Summary of key messages:

The following key reports were covered at the last meeting:

- Internal Audit Progress Report and follow-up report
- External Audit
- Waivers and Special payments
- Local Counter Fraud Service (LCFS) progress report

The committee was briefed on the contents of the Board Assurance Framework for 2019/20. Key changes to the BAF were noted; these included ensuring that all risks were allocated to one or more of the Trust's strategic objectives.

The committee was informed that the Trust had moved to Integrated Governance reporting following the CQC and Deloitte Well Led recommendations; the first Integrated Governance report was presented to the Trust Board in July.

It was agreed to highlight the following to the Board:

- The Trust has six fraud risks and the Committee has been focusing on them. A fraud risk register has been produced and actions to mitigate the risks have been identified.
- The Committee had seen continued improvement in the implementation of internal audit recommendations.
- The updated Board Assurance Framework showed the right direction of travel to provide assurance on the Trust's risk management and determine the effectiveness of the controls.

### Escalation Points:

There were no points for escalation to the Board.

### Emerging Risks/Issues:

None

### Examples of Outstanding Practice or Innovation:

None

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