**Audit Committee**

**Minutes of the meeting held on**

**21 April 2021 at 09:30   
virtual meeting via Microsoft Teams**

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| **Present[[1]](#footnote-1):** |  |
| Lucy Weston | Non-Executive Director (the **Chair/LW**) |
| Chris Hurst | Non-Executive Director (**CMH**)  **RR/App 34/2021**  (Agenda item: 18) |
| Mohinder Sawhney | Non-Executive Director (**MS**) |
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| **In attendance:** | |
| *Counter Fraud – TIAA Ltd:* | |
| Dean Docherty | Counter Fraud - Senior Anti-Crime Manager, TIAA (**DD**) |
| *External Audit – Grant Thornton LLP:* | |
| Laurelin Griffiths | External Audit – Manager, Grant Thornton (**LG**) |
| Iain Murray | External Audit – Engagement Lead, Grant Thornton (**IM**) |
| *Internal Audit – PwC LLP:* | |
| Sasha Lewis | Internal Audit – Director and Engagement Lead, PwC (**SL**) |
| *Oxford Health NHS FT:* | |
| Nick Broughton | Chief Executive (the **CEO/NB**) – *part meeting* |
| Mark Hancock | Medical Director (**MH**) – *part meeting* |
| Will Harper | Head of IT (**WH**) – *part meeting* |
| Nicola Larkam | Executive Project Officer (**NL**) (Minutes) |
| Emma Lofthouse | Quality and Audit Specialist (**EL**) – *part meeting* |
| Mike McEnaney | Director of Finance (the **DoF/MME**) |
| Neil McLaughlin | Trust Solicitor & Risk Manager (**NMcL**) – *part meeting* |
| Ben Riley | Executive Managing Director for Primary and Community Care Services (the **EMD for P&C/BR**) *– part meeting* |
| Kerry Rogers | Director of Corporate Affairs & Company Secretary (the **DoCA/CoSec/KR**) |
| Atif Saeed | Capital and Financial Accountant (**AS**) – *part meeting* |
| Hannah Smith | Assistant Trust Secretary (the **ATS/HS**) (Minutes) |
| Martyn Ward | Director of Strategy & Chief Information Officer (the **DoS/CIO/MWd**) – *part meeting* |
| Michael Williams | Financial Controller (**MW**) |
| Hannah Wright | Risk Manager (**HW**) |

The meeting followed private pre-meetings between: (i) the Committee members; and (ii) the Committee members, External and Internal Auditors and Counter Fraud.

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| **1.**  a  b | **Welcome and Apologies for Absence**  No apologies for absence were received.  The Chair welcomed Mohinder Sawhney as a formal member of the Committee, replacing Aroop Mozumder for whom she had deputised at the last meeting and who had now stood down as a member. |  |
| **2.**  a | **Confirmation of items for Any Other Business**  No items were expected in Any Other Business. |  |
| **3.**  a  b  c  d  e  f  g | **Minutes of the Meeting held on 24 February 2021 and Matters Arising**  The Minutes of the meeting at Paper AC 15/2021 were approved as a true and accurate record subject to amending:   * the final sentence of item 4(d) to record that Mohinder Sawhney had requested that going forward, the number of staff who receive Counter Fraud training be presented within the context of the percentage of staff overall. This should also be actioned in future Counter Fraud reporting; and * item 6(f)-(g) to expand on the point that the Trust was still exposed to risk whilst it remained with the current Data Centre and its host. The DoF had noted that whilst the current hosting arrangements were an issue, the mitigation to this was the action in progress to migrate the Data Centre to an alternative provider and replace the hosting arrangements; further meetings with the current host would not resolve the issue. The Chair had cautioned that it would still be pertinent to establish regular operational forums with the current provider to discuss performance, as set out amongst the actions, as an interim measure pending the move.   ***Matters Arising***  **Item 4(c) Recording Conflicts of Interest for agency staff**  The DoF reported that he would pick this action up and discuss it further with HR (the Head of HR Systems and the Interim Director of HR).  **Item 6(b) Internal Audit Trust-wide COVID-19 review**  The Chair noted that this had been discussed in the private pre-meeting and whilst work was due to commence the final report may not be ready for the meeting in May although initial findings could be. Sasha Lewis confirmed that Terms of Reference for the review had been agreed and that fieldwork would commence in the next couple of weeks.  **Item 6(b) Counter Fraud – COVID-19 Fraud Risk Thematic Review**  Dean Docherty reported that he was awaiting comments on management action plans but once they had been received then the review would be issued as final.  **Item 8(b)-(c) Clinical Audit**  The Chair noted that although the latest Clinical Audit annual report was on the agenda for the meeting, it still did not entirely satisfy the points from this action. The action would therefore remain on the Summary of Actions with responsibility to transfer to the incoming Chief Medical Officer.  **Item 3(e) from December 2020 and 14(a) from September 2020 – Board and Board Committee mapping exercise**  The Chair commented that although there had been a meeting out-of-session to discuss this, the action was not yet complete. The DoCA/CoSec confirmed that the action was still in progress and had become part of the Board Development action plan and would be tracked through this.  The Committee confirmed that the following actions had been completed or were on the agenda for the meeting:   * 4(a) Counter Fraud – revised policy and FY22 plan; * 6(c) Internal Audit FY22 plan; * 6(e) Internal Audit Overdue Actions; * 7(c) & (e) Whistleblowing – intranet content; * 3(c)&(d) (further to item 7(b) from 05 February 2020) Overdue/outstanding Internal Audit actions – management to be invited to attend meetings; and * 13(g) Cyber Security training/awareness. | **HS** |
| **DRAFT ANNUAL REPORT & ACCOUNTS AND SUPPORTING DOCUMENTS** | | |
| **4.**  a  b  c  d  e  f  g  h  i  j  k  l | **Draft Financial Statements and Accounts**  The DoF and the Financial Controller presented: (i) the Draft Annual Statutory Accounts – Year Ending 31 March 2021; and (ii) a high level analytical review of the Primary Financial Statements from the draft 2020/21 Annual Accounts illustrating variance compared to the 2019/20 Annual Accounts ((i) and (ii) together forming Paper AC 16/2021).  The DoF referred to the high-level review analytical review and highlighted the following in relation to Income and Expenditure during FY21 compared to FY20:  *Statement of Comprehensive Income*   1. there had been a substantial increase in income (from patient care activities and other operating income) of £43 million. However, expenses had also substantially increased by £48 million. The total operating surplus had therefore decreased from £6 million in FY20 to £145,000 in FY21. He reminded the meeting that FY20 had ended on a surplus further to late confirmation of New Care Model income which had taken the £4 million deficit into a surplus position; 2. net finance costs had reduced, with less payable on Department of Health loan interest and Public Dividend Capital, which was positive for the overall cash position; 3. the final position on continuing operations was a £3.9 million deficit in FY21 compared to a £1.1 million surplus in FY20. However, once financial performance had been adjusted to include impairments and to remove other technical items such as capital donations and prior year Provider Sustainability Funding, the bottom line performance was a deficit of £221,000 in FY21 compared to a surplus of £1.8 million in FY20; and 4. the Financial Controller added that the actual planned outturn for the year, for the adjusted financial position, was a £1.8 million deficit. Compared to this, the bottom line deficit of £220,000 represented a favourable variance against plan of £1.6 million. The position was therefore more favourable than may initially appear.   Chris Hurst asked if there were consequential costs of COVID-19 which the Trust had not been able to recover (assuming that direct costs of COVID-19 had been reimbursed and were therefore cost neutral). The DoF replied that the Trust had largely been able to recover its COVID-19 costs and that if £3m in increased expenditure due to impairments were removed then expenses would be approximately equal to the increase in income.  *Operating Income from patient care activities and other operating income*  The DoF explained that the COVID-19 financial regime had led to some changes in the reporting of the first half of the financial year:   1. the block contract for Mental Health services had seen an increase of £20 million further to a 2.8% tariff uplift combined with COVID-19 funding, additional Mental Health Investment Standard funding and additional Mental Health funding from Oxfordshire CCG. However, this had also been offset by an £11.8 million reduction in income from New Care Models due to the share of savings which the Trust had been required to pay to partners; 2. other operating income had increased by £15 million with increases in Research & Development funding further to Novavax vaccine trial funding and Education & Training additional income for trainees related to the Mental Health Investment Standard. However, there had also been reductions in car parking income due to COVID-19, staff accommodation income and Oxford Pharmacy Store (**OPS**)sales due to COVID-19. Provider Sustainability Funding and Financial Recovery Funding was also not available in FY21. He noted that OPS sales were expected to recover as demand for elective surgery increased in the aftermath of COVID-19; 3. he explained the NHS accounting treatment for Personal Protective Equipment (**PPE**) which was required to be shown as income received and cost out against the same amount in expenditure; and 4. he summarised the income received related to the COVID-19 financial regime from block top-up funding, retrospective allocation, reimbursement of Vaccine Centre costs and reimbursement of paid student costs.   *Operating expenses*  The DoF highlighted:   1. the £4 million increase in purchase of healthcare from non-NHS bodies had been significantly, but not completely, impacted by COVID-19 infection control requirements for Mental Health wards which had increased the number of Out of Area Placements required; 2. staff costs had increased by £35 million further to 2.9% pay inflation, some additional COVID-19 costs, increases in central pension contributions and other increases related to investment in Mental Health services from Mental Health Investment Standard and national service development funding. He noted that COVID-19 had not stopped all activity or development in staffing and that a significant amount of development work had continued; 3. supplies and services costs (clinical) had increased by 8% including PPE costs of £4.3 million; 4. drug costs had reduced, largely reflecting the reduction in OPS cost of sales; 5. establishment costs (mainly IT and COVID-19 related) had increased, albeit there had been a reduction in IT and HR consultancy costs; 6. premises costs (largely COVID-19 related) had increased whilst transport costs (including patient travel) had decreased; 7. increases in NHS Resolution (clinical negligence) contributions and solicitors’ legal fees were noted. The DoF noted that some claims reserves were being held and these could be sizeable, depending upon the age of the claimants; 8. a substantial 146% increase in property insurance costs further to the national impact of the Grenfell Tower fire; and 9. increases in rentals under operating leases, largely due to leases required for the mass vaccination centres and rental of a PPE warehouse.   The CEO referred to the £35 million increase in staff costs and asked how the Trust compared to other organisations. The DoF replied that figures were variable, even within the Buckinghamshire, Oxfordshire and Berkshire West Integrated Care System (**BOB ICS**). The Trust’s figures were higher than for some other trusts in the BOB ICS, albeit lower than those of Oxford University Hospitals NHS FT. The CEO replied that he would expect the Trust to have a lower staffing cost increase than the acute sector. The Committee requested that the Finance & Investment Committee consider the increase in staff costs in more detail.  The Chair referred to the net impairments and the 529% change relating to the decrease in estate valuation. Whilst it was accepted that this was an across the board reduction over the whole estate, the DoF/Financial Controller were asked to check and confirm whether there was any particular standout area/contributing factor.  The Chair referred to the increases in NHS Resolution and legal fees and asked where emerging risks would be identified. The Assistant Trust Secretary provided a summary of current inquests and claims reporting to the Weekly Review Meeting (Clinical Standards), the Quality Committee and the Finance & Investment Committee. The CEO requested that 6 monthly, rather than annual, legal reporting now be provided to either/or the Quality Committee and the Finance & Investment Committee. The DoCA/CoSec agreed to consider this.  *Statement of Financial Position*  The DoF highlighted:   1. the decrease in inventories due to the reduction in stock as pharmacy sales decreased during COVID-19; 2. the underlying cash position was significantly better than last year, despite the decrease in receivables, which was relevant for the Trust’s going concern position; and 3. the increase in ‘other financial liabilities’ (under current liabilities) was largely due to deferred annual leave resulting from the impact of COVID-19 whereas the increase in ‘other liabilities’ (non-current liabilities) related to pension costs for staff in Buckinghamshire who had TUPE-transferred[[2]](#footnote-2) to the Trust some years previously and the impact of market changes in the discount rate which had increased the provision required.   The Financial Controller summarised the process and timeline for preparation of the draft 2020/21 Annual Accounts. He confirmed that there had been no changes to the accounting policies and those which had been planned for FY21 had been postponed centrally due to COVID-19. Whilst the significant impact of COVID-19 on the figures was evident in the analytical review, it was not so obvious in the Accounts therefore a summary table would be included to highlight COVID-19 income and expenditure. The following refinements would also be made prior to submission to: reclassify £400,000 of capital creditors from trade payables to capital payables; add the inventories write down of £178,000 to the losses and special payments note; and amend formatting, including adding page numbering. Subject to comments by the Committee, the draft 2020/21 Annual Accounts would be submitted to NHS Improvement on 26 April 2021.  The Chair thanked the Finance Team for the useful analytical review, which had pre-empted many questions, and commended the Finance Team on the work done on the draft Annual Accounts, noting that she had not found errors when checking them.  **The Committee RECEIVED AND APPROVED the Draft Annual Statutory Accounts and the high-level analytical review of the 2020/21 Annual Accounts Primary Financial Statements (Paper AC 16/2021) and AGREED that these should be submitted to NHS Improvement.** | **MWs/MMcE**  **MWs/MMcE**  **KR** |
| **5.**  a  b  c  d  e | **Preparation of Statutory Accounts on a Going Concern basis**  The DoF presented the report at Paper AC 17/2021, the draft Going Concern Statement which included, at Appendix 1, a review of key issues and risks to support the going concern basis for preparation of the 2020/21 Statutory Accounts. The Committee was being asked to take a view of the ‘foreseeable future’ including, but not limited to, the next three financial years, and certainly no less than one year from the date of signing the statement i.e. from June 2021 and until May/June 2022. The available options were: going concern with no uncertainties; going concern with material uncertainties which would need to be disclosed in the Accounts; or not a going concern. The final version would be presented to the Committee in June 2021 with the Audited Accounts.  The DoF explained that although the Going Concern Statement was forward looking into the foreseeable future, the aftermath of COVID-19 would continue to have an impact therefore issues related to COVID-19 were considered in more detail in Appendix 1. Overall however, the cash balance was healthy and there were no concerns for the next 6 months whilst the current financial regime was maintained. It was assumed that there would be a return to the traditional contract regime from Q3 FY22 and this had been taken into account in long term financial planning; this still suggested that the Trust would be able to break even, with the most significant risk being delivery of the Cost Improvement Programme. Further to this review, there was a reasonable expectation that the Trust had adequate resources to continue to operate for the foreseeable future and that the Accounts could be prepared on a going concern basis.  Iain Murray added that the National Audit Office had issued supplementary guidance last week. External Audit was working through the implications but the changes helpfully put the work of the audit into a more public sector context and it was anticipated that material uncertainties would be dealt with by exception and External Audit concerns around sustainability would be reflected through the External Audit report and Value For Money (**VFM**) analysis rather than through the Accounts. Nonetheless, the going concern analysis still needed to be undertaken. The DoF noted that the report was already moving towards this approach, as set out at the top of page 2 which stated that whilst the Trust still needed to document its basis for adopting the going concern position, this assessment should solely be based on the anticipated future provision of services in the public sector which meant that it was highly unlikely that NHS organisations would have any material uncertainties over going concern to disclose. However, as the report was still a work in progress, the DoF anticipated refining it further in line with the supplementary guidance and in discussion with External Audit before presentation of the final version to the Committee in June 2021.  Mohinder Sawhney added that she had some questions on the detail of the report but asked whether these should be submitted offline. The Chair requested that they be sent to the DoF and Financial Controller with herself copied in.  **The Committee noted the report and preparation of the draft 2020/21 Annual Accounts on a going concern basis.** |  |
| **6.**  a  b  c  d | **Draft Annual Report including Draft Annual Governance Statement**  The DoCA/CoSec presented the report at Paper AC 18/2021 which set out the draft Annual Report including the Annual Governance Statement (**AGS**) on the system of internal control. The draft AGS set out that there had been no significant control weaknesses during FY21. The Committee was invited to review the AGS in detail and recommend any changes so that it could be confident that the AGS was an accurate representation of the Trust’s work in assuring the effectiveness of controls and managing risk. The report also set out relevant factors for consideration as to whether an internal control issue may be significant, or not. The DoCA/CoSec highlighted the Committee’s role in considering the Trust’s control environment and reviewing the AGS which would be signed-off by the CEO in his capacity as Accounting Officer.  The DoCA/CoSec noted that the draft Annual Report was still a work in progress and would include more detail on the impact of COVID-19, with a more advanced draft to be presented to the next meeting in May 2021. The DoCA/CoSec thanked the Assistant Trust Secretary, the Risk Manager, and the Communications Team for their input and work on developing the draft.  The Chair thanked the DoCA/CoSec for the timely draft and noted that, beyond the need to refer to COVID-19 in the document, she had no further comments at that time. The meeting in May could more usefully consider the risk and control environment in more detail, especially as more Internal Audit assurance was anticipated to be available for that meeting.  **The Committee noted the report, supported the direction of the narrative, and noted that further comments on the AGS in particular should be provided to the DoCA/CoSec.** |  |
| **AUDIT AND COUNTER FRAUD REPORTS** | | |
| **7.**  a  b  c  d  e | **External Audit Progress Report and Plan 2020/21**  Iain Murray and Laurelin Griffiths presented the report at Paper AC 19/2021. Although 2020/21 had been a challenging year for all public sector bodies, with COVID-19 creating unprecedented levels of change in demand and at an operational level, as actions being taken nationally to address the pandemic took effect, the Trust would need to return to ‘business as usual’ but potentially in the context of a new normal.  Iain Murray set out the plan for the External Audit, noting that the significant risks, as set out in more detail on pages 4-6 in the report, should largely be familiar from previous years with the exception of a new risk which had been included in relation to fraudulent expenditure recognition. This new risk had been driven by: changes to auditing standards and Public Audit Forum Practice Note 10; and, as already set out by the DoF in presenting the Draft Financial Statements and Accounts, FY21 had been an exceptional year in terms of how the NHS had been funded due to COVID-19.  As set out in the report, the new Code of Audit Practice for FY21 had introduced a revised approach to the audit of VFM with: a new set of assessment criteria; more extensive reporting requirements; the replacement of the binary qualified approach to VFM conclusions; and reporting key recommendations on any significant weaknesses in arrangements identified during the audit. Iain Murray noted that, as set out in the report on page 4, the External Audit risk assessment of the Trust’s arrangements to secure VFM had not identified any risks of significant weaknesses in arrangements. Key VFM themes would nonetheless be considered in relation to: changes in response to COVID-19; financial planning and management; governance arrangements; and working with key partners to deliver services. He added that the National Audit Office had issued guidance last week relating to COVID-19 and confirming that auditors would not be running parallel work on VFM and the financial statements. The External Audit report could also be delayed until 20 September 2021 and whilst the External Audit team would aim to complete as much of the VFM work as possible, the focus would be on the financial statements. Whilst in previous years the External Audit team would issue the External Audit opinion on the Accounts and the final External Audit report at the same time, if necessary the External Audit opinion could be issued separately with the External Audit report to follow in September.  The Chair referred to page 6 in the report on the risk around valuation of land and buildings and the reported management assumption that the site, if it needed to be replaced, would be rebuilt to modern conditions on an alternative site. She noted that this was not the case as the Trust was currently planning to redevelop the existing Warneford site. Although this may not have a material impact upon the assessment of the proposed risk, she noted that this should still be recognised in the interests of accurate disclosure. Iain Murray replied that this was an illustration of where Accounting Standards may diverge from the real-world situation. He explained that when valuers assessed assets they tried to arrive at service potential and, in doing so, created a hypothetical asset to test and assumed that if it were to be rebuilt that it would be on an alternative site as that was often done in practice, especially in the acute sector. Laurelin Griffiths added that in previous years, the assumptions had always been that the sites would remain broadly in the same area, as in for the Trust this would be in or around Oxford.  **The Committee noted the report and that the phrasing of the External Audit risk around valuation of land and buildings reflected Accounting Standards’ wording and assumptions, rather than the precise situation of the Trust.** |  |
| **8.**  a  b  c | **External Audit 2020/21 – Informing the Audit Risk Assessment**  Iain Murray presented the report at Paper AC 20/2021 and explained that, further to changes in auditing standards, this report was presented to the Committee for assurance and comment, rather than writing two separate letters to the DoF and then to the Chair. The report set out the management responses to the risk assessment questions and the Committee was asked to consider whether these responses were consistent with its understanding or whether the Committee had any further comments. The Chair agreed that this was a sensible approach.  The CEO referred to question 8 on page 5 and asked whether the Trust had used any firms of solicitors other than Capsticks LLP. Iain Murray replied that it was expected that the Trust may on occasion use some other firms of solicitors for non-claims work but the question was posed around pinpointing the main firm(s) employed for litigation. The DoCA/CoSec agreed that whilst some other firms may occasionally be used, predominantly the work would be going through the Trust’s contracted firm of solicitors who were Capsticks LLP, unless they were conflicted from acting on a particular matter. The DoF added that on some historic or Estates matters, occasionally the Trust was required to use other firms. The Committee agreed that the DoCA/CoSec should double-check and confirm whether any solicitors other than Capsticks were working on any open litigation or contingencies from prior years.  **The Committee noted the report.** | **KR** |
| **9.**  a  b  c  d  e  f | **Internal Audit progress report 2020/21 including Employee Data Records (IT) review report**  Sasha Lewis presented the report at Paper AC 22/2021 which set out progress against the Internal Audit Plan 2020/21. She summarised that:   * the IT review, on Employee Data Records, had been completed and the final report included for discussion at this meeting; * the Terms of Reference for all remaining reviews had been agreed and three of the four were in progress and scheduled to be completed this month; and * the Trust-wide COVID-19 review would commence shortly but the final report may not be ready for the May or June Audit Committee meetings. However, this would not impact upon Internal Audit’s ability to issue the Head of Internal Audit Opinion and as fieldwork would have been completed by that point and a draft report should be available, any issues would have been identified by then.   ***Employee Data Records (IT) review report***  Sasha Lewis presented the Employee Data Records review at Paper AC 22(iii)/2021, which had received a ‘high’ risk rating, and explained that this had assessed management of employee records across HR, Learning & Development, IT, Finance and Facilities Management. The review had identified: 1 high risk finding; 3 medium risk findings; and 1 low risk finding. Recommendations across the review consistently highlighted implementing a more streamlined process to ensure that changes were updated consistently and in a timely manner across all systems.  The Chair commended the report and the choice of area to review as this was a reassuring example of the Executive using the Internal Audit process to bring to light issues to be addressed. The report had identified many of the same themes as had been identified in the previous IT governance review from FY20 around consistency and use of data and it was alarming that some of these issues persisted. The Chair suggested that the following would be helpful in future reporting on progress against the recommendations: management responses via the action tracker which also included management’s perspective on the relative risk and means of approaching it; and identifying one responsible person whom the Committee could then hold to account.  The CEO was also pleased with the report and noted that whilst it highlighted what had previously been identified as a problem, it then explored this in more granular detail. He reported that the DoS/CIO was progressing the actions and working on harmonising systems as it had been recognised that the current situation was not tenable.  Chris Hurst noted that although the report highlighted issues around control, safeguarding of assets and management information (sickness trends and vacancies etc.), this situation was not necessarily atypical. He asked Sasha Lewis whether she had seen examples of other NHS organisations which had dealt particularly well with employee data. Sasha Lewis replied that she had not and this was a consistent issue across the NHS which could also lead to overpayment of staff especially when they were leaving the organisation and if the HR and payroll systems were not updated quickly enough. Chris Hurst noted that as the Trust aspired to be excellent, its response to this review should adopt the same mindset, with a view to putting a system in place which would better serve the organisation’s needs. The Chair agreed and encouraged Internal Audit to hold the Trust to a high standard when reviewing its performance.  **The Committee noted the progress report and Employee Data Records (IT) review report.** |  |
| **10.**  a  b  c  d  e  f  g  h  i  j | **Draft Internal Audit Plan 2021/22**  Sasha Lewis presented the report at Paper AC 23/2021 which provided the Draft Internal Audit Risk Assessment and Plan 2021/22. She reported that she had attended the Executive Management Committee meeting on 12 April and discussed with the Executive the areas of focus for the required reviews, the Directorate review (the Learning Disability service within the Specialised Services Directorate had been proposed) and the spare review which was provided for within the Internal Audit budget. As set out in the report, in the risk assessment section from page 7, each auditable area had been assessed for inherent risk, the strength of the control environment, the frequency of review and the last time a review had been undertaken.  The report set out in more detail the proposed areas of focus for the core reviews into Finance, HR, IT, Risk Management and Information Governance (the Data Security and Protection Toolkit). In relation to IT, she noted that there were two potential options for focus, which were subject to further discussion with the DoS/CIO: (i) Cyber Security; and (ii) review of arrangements for the Data Centre. Chris Hurst recommended that the new Data Centre be the topic for review as it would be critical for the Trust to have confidence in the new arrangements which were being put in place and early awareness that it was operating as expected, although he noted that the start of the reporting period may be too early for a meaningful assessment to be made as the move needed to have taken place.  *The DoS/CIO joined the meeting*.  The Chair apologised for not having been able to attend the Executive Management Committee meeting on 12 April when the FY22 Plan had been discussed. She expressed surprise at the inclusion of some items in the FY22 Plan, noting that they had not been flagged on her radar. The Chair, Chris Hurst and Mohinder Sawhney suggested that the following areas be considered for inclusion:   * new project work required when participating in new systems or new areas of work; * governance set-ups and different ways of working; * performance monitoring; * quality governance; * Care Quality Commission (**CQC**) recommendations not being promptly actioned; * data quality; * use of the TOBI (Trust Online Business Intelligence) tool; * the Warneford redevelopment and wider working of Estates; * workforce planning (potentially after review of agency usage); * linking education and training with workforce; * Provider Collaboratives and how they were embedded; * the Trust’s work with the BOB ICS; and, * whether to take the Oxfordshire Directorate next for the Directorate deep-dive review, especially in relation to the Child & Adolescent Mental Health Service (**CAMHS**), rather than Learning Disabilities.   The Chair asked whether the Executive had considered and decided to exclude: data quality; the Warneford redevelopment and wider working of Estates; the Trust’s work with the BOB ICS; and the Oxfordshire Directorate, especially CAMHS, for the Directorate review.  The CEO reported that the Executive had had a helpful discussion with Sasha Lewis on the development of the FY22 Plan and the draft presented therefore reflected the Executive’s desire to use Internal Audit in a focused, targeted and strategic way. The majority of the topics referred to had been covered in conversations with Sasha Lewis but it had been necessary to prioritise based on time available for scheduling the various audits for FY22; however, it should also be possible to develop Internal Audit planning for future years. Provider Collaboratives in particular had been discussed but it had been agreed that FY22 was too early for review whilst these were still embedding although FY23 may be more suitable. Workforce planning was also a large theme to cover which would, therefore, need to be undertaken in bitesize portions, for which purpose e-rostering had been selected for consideration in FY22 further to renewed focus on e-rostering in planning guidance. There was no shortage of potential topics for Internal Audit review but the resource was rationed.  The DoF added that, in any event, Provider Collaboratives should be subject to post-implementation review, to confirm whether these had been implemented as intended, prior to Internal Audit review, to consider whether there were any gaps in what had been done. Before turning to Internal Audit, he noted the importance of improving discipline in post-implementation reviews of projects.  *The CEO left the meeting. The EMD for P&C (Ben Riley) joined the meeting.*  Mohinder Sawhney asked for a response to the Chair’s point on the choice of Directorate for the Directorate review. In the CEO’s absence, Sasha Lewis confirmed that the Executive had considered the Oxfordshire Directorate, as that had been the original proposal, but Learning Disabilities (within the Specialised Services Directorate) had been the area which the Managing Director for Mental Health & Learning Disabilities had advocated for as the contract would be coming up for renewal. Therefore, the Internal Audit deep-dive could review delivery of this service against the terms of the contract which could usefully inform the renewal process. Although there was some value in this, the Chair noted that she still would not have selected Learning Disabilities over the Oxfordshire Directorate as the focus for the Directorate review. She noted that in recent years, since the Trust had taken on the service, Learning Disabilities had been subject to a number of reviews and currently significant concerns had not been flagged in relation to it, whereas Oxfordshire was the largest Directorate, with some known issues and previously the intention had been to use learning from previous Directorate reviews to inform the review of this Directorate. The Chair asked that the Executive reconsider using the Oxfordshire Directorate, rather than Learning Disabilities, for the Directorate deep-dive review. The DoF agreed to raise this at the Executive meeting next week.  Chris Hurst commented that workforce planning, including medical workforce planning, should be considered for review given the size of the challenge which the Trust faced in resourcing staff. It was also important to try to encourage staff to develop imaginative approaches to providing services better but potentially with fewer staff. The Chair agreed but noted that a review of agency usage may need to take priority over workforce planning, although she recommended that workforce planning be kept on the list for consideration for review from FY23. Sasha Lewis noted that a workforce review was currently on the Plan for FY22 and whilst the planned focus was e-rostering, if the situation had moved on then there was flexibility to change the Plan.  Mohinder Sawhney noted that although quality governance was a relevant area for audit it had not been included in the Plan and this may be particularly pertinent given past concern that CQC recommendations had not been promptly actioned. She asked whether the Executive had also considered this. The Chair replied that this may have already been subject to an internal review which had focused on the particular recommendation relating to development of a waiting room. The DoCA/CoSec confirmed that it had been. The Chair asked that further queries on this and any related learning be considered separately out-of-session, although it was a reminder of the challenge of being alerted to risks and issues as they may arise which was pertinent considering the Risk Appetite discussion later on the agenda (at item 16 below).  **The Committee noted that its comments on the Draft Internal Audit Plan FY22 should be considered by the Executive.**  *The Trust Solicitor & Risk Manager joined the meeting*. | **MMcE**  **MMcE**  **MMcE** |
| **11.**  a  b  c  d  e  f  g  h  i  j  k  l | **Internal Audit action tracker**  Sasha Lewis presented the report at Paper AC 21/2021 which provided an update on the current status of outstanding Internal Audit actions. She summarised that of 12 outstanding actions, 4 had been completed whilst 8 had revised implementation dates and updates included in the report.  ***IT review - Data Centre***  The Chair noted that whilst relocating the Data Centre would remove the risk, the Committee needed assurance on mitigating actions in the interim. The DoS/CIO reported that the Trust remained on track to migrate the Data Centre by August 2021 which would remove the single point of failure risk previously identified. In the interim, more regular meetings with the current Data Centre provider were taking place than before. However, the current provider had still not delivered the refreshed ‘roles and responsibilities’ document which had been requested. The DoS/CIO had reiterated to them that this was still required. The Chair asked if the ‘roles and responsibilities’ document could be received by the May meeting. The DoS/CIO replied that this could not be guaranteed but he would make the current provider aware and this action would remain on the tracker for updates to be provided.  ***Cost Improvement Plans (CIPs)***  The Chair noted that in February it had been reported that CIP work had been put on hold due to COVID-19 and that this appeared to still be the case. The DoS/CIO provided an update that, further to CIP discussion at the Finance & Investment Committee, it had been agreed that the team would develop the CIP schemes behind the scenes but would limit contact with Directorates until CIPs were formally restarted from September 2021. From a productivity improvement perspective, he reported that a new approach was being developed which would involve taking the cost reductions in advance, as part of the budget-setting process, and then managing the impact and working to ensure that quality would be unaffected. The Chair noted that the Internal Audit action had been focused upon ensuring that each CIP project had a detailed individual plan, whereas the update was subtly different and somewhat wider. In relation to the Internal Audit action, she asked whether individual plans for existing projects were being, or had been, developed. The DoS/CIO noted the point and that he may need to work with the Senior Programme Manager on revising the wording of the updates provided. The Chair noted that as plans were developed then this action could be closed, with an update to confirm this to the next meeting.  ***Annual budget setting process***  The Chair asked the DoF whether the reported figure of 35% of baseline budgets having been approved was a good start to the year. The DoF replied that it had not been possible to achieve 100%, partly due to some confusion caused by the COVID-19 financing regime and the late arrival of planning guidance. The Chair noted that the aim, however, was for Directorates to have budgets which they had signed up to, and could work from, at the start of the financial year. The DoF confirmed that budget discussions with all Directorates had taken place but not all budgets had been agreed and signed up to; however, it was anticipated that all budgets would be agreed by the next meeting in May.  ***Community Services review***  The Chair reported that she had discussed the various overdue actions with the EMD for P&C, Ben Riley, and he had agreed that he should now be listed as the lead responsible officer for each remaining action.  In relation to the finding that census data had not been consistently inputted into the safe care system, the Chair reported that she had discussed this with the Chief Nurse who, although unable to attend the meeting today, had explained that the safe care system was separate to the safe staffing data system. The safe care system was an acuity tool used on wards to review daily acuity levels and which may indicate if more staff were needed. The safe care system should in theory drive changes in actual staffing levels however, as identified by the Internal Audit review, the system was not fully embedded therefore in practice there was a separate process on a shift by shift basis. The Chief Nurse would therefore be considering whether the Trust was to implement further the safe care system or discontinue it given that it was not being used to drive changes in actual staffing levels. The EMD for P&C added that: the Trust would be meeting with another NHS trust to review how they had been using the tool; Bicester and Didcot Community Hospitals would be undertaking a pilot in May 2021 on use of the tool; and he and the Chief Nurse were now chairing a newly formed Community Hospitals Development Board which would help to manage actions more tightly.  In relation to the finding that lack of controls had been noted regarding staffing levels and skills mix for ‘other’ clinical staff, the EMD for P&C explained that this referred to Allied Health Professionals and the action would be followed-up as part of the work taking place to assess the safe care system and the focused pilot at Bicester and Didcot Community Hospitals.  In relation to the finding that compliance levels for statutory and mandatory training had been low across the Community Directorate, the Chair asked when Helen Green, Director of Education & Development, could be included as a responsible officer against this action. The Assistant Trust Secretary suggested that Internal Audit take this as an action to follow-up appropriately with the Director of Education & Development to inform her of this action and seek her responses along with those of the EMD for P&C. The EMD for P&C reported that the target for resuscitation training had now been met and, if anything, the online training (which the Trust had switched to due to revised Infection Prevention & Control protocols during COVID-19) was oversubscribed with staff demand for sessions as there were not enough sessions available.  In relation to the finding that there were disparities in staff engagement and retention activities, the EMD for P&C reported that there had been a significant amount of progress and that he recommended that the action now be closed. He explained that the detail of the progress made had been included in the actions update document which he had circulated earlier that day before the meeting but that this had included: a monthly workforce and wellbeing meeting with HR and focusing on wellbeing activities for staff; the development of Wellbeing Champions; and charitable spend on staff. The results of the latest Staff Survey had also demonstrated that the Directorate compared favourably with other Directorates. The Chair noted that the EMD for P&C could discuss closing this action with Internal Audit separately out-of-session. The update document provided by the EMD for P&C before the meeting to also be circulated to the Committee, along with the update provided by the Chief Nurse, after the meeting.  ***Corporate Governance and Risk Management review***  The Trust Solicitor & Risk Manager noted that he, rather than the Head of Performance & Information, should be the responsible officer for the finding relating to evidence of consistent discussion of the Community Directorate’s risk register during Directorate management meetings. He was pleased to report that the Community Directorate had now migrated its risk register onto the Ulysses system, along with the risk registers for the Oxfordshire and Buckinghamshire Directorates. He was working with the directorate Lead for Quality & Governance to design risk reporting which would enable her and the Directorate to be updated at-a-glance on risks due for review. The Chair noted that whilst the migration to Ulysses was an important part of the Directorate’s risk management, the Internal Audit finding had focused upon lack of evidence for routine discussion of risks at Directorate meetings. Therefore, the Chair asked whether work could be undertaken with service leads to ensure that risks became a standing agenda item for discussion at Directorate management meetings. The Trust Solicitor & Risk Manager noted that whilst he did not have a definitive list of the Directorate management meetings at which risks could be discussed, he would follow-up on this action as it would be useful for the risk team and the Committee to have a list of the meetings which regularly discussed risks. He added that he was assured however that a monthly meeting with Directorate leads was taking place at which their local risk registers were being discussed.  Mohinder Sawhney asked: (i) whether the Ulysses system was capable of sending reminders to ensure that appropriate risk information would be available for meetings at which risks were discussed; and (ii) if there was a way of involving Learning & Development so that, as part of manager development, managers could be trained in knowing how to have effective conversations about risk registers because there was a difference between the subject appearing on an agenda and managers having conversations which would impact upon practice. The Trust Solicitor & Risk Manager confirmed that, in answer to the first question, Ulysses was able to automatically generate reports and it a suite of report-types had been developed and were available to be scheduled for meetings. However, he could not answer the second question substantively as he did not know and would have to take it away to explore it.  **The Committee noted the action tracker report and the further updates which had been provided against the outstanding actions.**  *The DoS/CIO and the EMD for P&C left the meeting.* | **PwC**  **HS**  **NMcL**  **NMcL** |
| **12.**  a  b  c  d  e  f  g | **Counter Fraud progress report, 2021/22 Work-Plan and revised Counter Fraud & Corruption policy and response plan**  Dean Docherty presented the report at Paper AC 24/2021 and took the Committee through the progress report which provided a summary, on page 2, of the proactive work undertaken since the last meeting.  He highlighted pages 3-4 of the report on the progress to date, and the gap analysis undertaken, on the Government Functional Standards submission which was due by 31 May 2021. He noted that he was also scheduled to meet with the Chair and the DoF to discuss the detail prior to the final submission. The Chair referred to the number of amber-rated standards and asked whether these were due to administrative delays and timing issues rather than identified deficiencies. Dean Docherty confirmed that this was the case and that if the requested documents could be provided then the ratings could be amended to green.  He reported that no new referrals had been received since the last meeting. The current reactive work was summarised on page 8 and the 3 cases related to allegations of: duplicate timesheets; misrepresentation of qualifications; and working whilst sick. Further to discussion at the previous meeting, he explained that the misrepresentation of qualifications/alleged fake CV case remained open whilst the Trust was providing assistance and information to the other trust involved where the individual had gone to work; this Trust had suffered no loss but whilst the case remained live elsewhere there was a watching brief on it. In relation to the working whilst sick case, he noted that the allegations had been proved and the case and management action tracker had been provided at Paper AC 25/2021 in the next item below.  ***2021/22 Risk Assessment and Work-Plan and  revised Counter Fraud & Corruption policy and response plan***  Dean Docherty noted that both the FY22 Work-Plan and the revised policy had been circulated to the Committee for review prior to the meeting and asked for any comments or confirmation that they were agreed.  Mohinder Sawhney commented that potentially something could be added around how the Trust supported managers and whether the training was adequate. She also asked about Fraud Champions and where they reported to. Dean Docherty replied that there was one Fraud Champion; this had been the Deputy DoF but, following his retirement and pending the arrival of his successor, the DoF had taken on the role. The DoF added that there was not a network of fraud champions across the Trust but trusts were mandated to have at least one. Dean Docherty and the DoF met regularly and at least monthly to discuss areas of fraud and bribery risks that may affect the Trust. In addition, Counter Fraud had key contacts in HR (for working whilst sick issues), Estates, IT, Finance and Procurement. There was an internal network for disseminating relevant fraud notices and updates for particular attention and for implementing changes, in addition to linking in with the Communications team who would publish fraud notices and updates for wider notice on the intranet.  The Chair commented that a tracked changes version of the Counter Fraud policy had not been provided and asked whether this was because a complete redraft had been required. Dean Docherty replied that he could issue a tracked changes version but in essence there had not been many changes other than:   * updating the standards for providers to refer to the Government Functional Standards Submission; * including a section on the Fraud Champion; and * formatting and updating his contact details.   **The Committee noted the progress report, APPROVED the 2021/22 Risk Assessment and Work-Plan and APPROVED the revised Counter Fraud & Corruption policy and response plan.** |  |
| **13.**  a  b  c | **Counter Fraud investigation into working whilst sick and Trust response**  The Committee considered the report at Paper AC 25/2021 and the Chair commented upon the audacity of the case and noted that the report had provided helpful insight.  The DoF noted that he had only seen the report the day before and that he was not in agreement with certain of the recommendations not being accepted by HR. He requested the opportunity to discuss this further with HR and to assess the new system with Dean Docherty and the Head of HR Systems & Information. He noted that he agreed with concerns around not upsetting staff but emphasised that the fraud issue needed to be addressed.  **The Committee noted the report but that situation was not yet resolved and the DoF would be undertaking more work on this and discussing the report further with HR.**  *The Medical Director joined the meeting.* | **MMcE**  **MMcE** |
| **CLINICAL AUDIT AND CYBER SECURITY** | | |
| **14.**  a  b  c  d  e  f  g  h | **Clinical Audit Annual Report 2020/21**  The Committee noted apologies from the Lead for CQC Standards & Quality but that the Medical Director would present the report at Paper AC 28/2021 with input from the Quality and Audit Specialist. The Chair noted that the report still did not answer the Committee’s questions on areas on which it had sought further assurance, as set out in the Summary of Actions.  The Medical Director presented the report and explained that although 18 months previously, and for the first time in his tenure as Medical Director, the Clinical Audit function had been on track with its audit programme, the impact of COVID-19 had suspended most national audits. Since then, a limited programme of clinical audits had been running with 50-60% of teams having participated voluntarily, which was a positive indicator of how these audits were valued by teams.  *The Quality and Audit Specialist joined the meeting*  Given the reduction in the volume of audits undertaken, there were limited recent results to report. The area of most significant concern however was physical health assessments; this had been highlighted in the results of the Early Intervention in Psychosis audit which had identified the Trust as a national outlier in respect of service users receiving an annual physical health assessment. The Chief Nurse had instructed the Associate Director of Psychological Services (given past experience he had in this area) to undertake a programme of work to improve mechanisms for addressing the physical health needs of service users with serious mental illness.  The Quality and Audit Specialist added that during Q4 the Clinical Audit team had used the time they had available, given the suspension of national and other audits, to support the Serious Incidents (**SI**)and Patient Advice & Liaison Service teams. However, looking ahead the team had plans for new audits this year and had been building on improved communications with the SI and Quality Improvement teams to develop the FY22 Clinical Audit Plan. This would involve new audits to consider: the quality of documentation of risk assessments and care plans, as this theme had been highlighted from SI investigations; and the timeliness of allocation of care coordinators following inpatient discharge.  The Chair commented that section 2 in the report on areas for development during FY22 gave her cause for hope. However, whilst the report was interesting, it did not yet answer the areas on which the Committee had sought further assurance, which she requested that the Medical Director feed back to the Lead for CQC Standards & Quality, with a view to him attending a future meeting. She summarised that the Committee needed to be assured on:   * the system – with clarity on its and the governance around Clinical Audit; * compliance with those levels of audit; * emerging areas of risk identified from audit findings; * oversight by the Quality Committee on work performance; and * the functionality of Clinical Audit and its findings.   The Chair added that it may also be useful to review examples of other trusts’ Clinical Audit reports to audit committees, if available to inform the development of this reporting.  The Chair acknowledged that this was Medical Director’s last Audit Committee meeting and thanked him for all of his work.  **The Committee noted the report.**  *The Medical Director and the Quality and Audit Specialist left the meeting. The Head of IT joined the meeting.* | **MHa**  **HS** |
| **15.**  a  b  c  d  e  f  g  h | **Cyber Security update report**  The Head of IT presented the report at Paper AC 29/2021 and reported that there had been no significant threats or breaches over Q4 FY21. He took the Committee through the executive summary in the report and highlighted the achievement of having received a high Cyber Security rating, based on the BitSight security rating service. He emphasised that a lot of work had gone into securing the Trust’s network and this has been reflected in the Trust’s current Cyber Security rating in the top 30% of global companies but he also cautioned that the Trust should not rest on its laurels as there were constantly emerging new threats.  In relation to Cyber Security awareness and training (and the previous action from the Summary of Actions, referred to at item 3(g) above), he referred to the report and the creation of the Cyber Security Awareness SharePoint site. However, he acknowledged that this was a work in progress which would need more focus. In relation to staff training, the Head of IT reported that he had investigated the market, discussed with specialist companies and now submitted an internal business justification for additional revenue expenditure to procure a Cyber awareness training package for staff, as set out in the report. This awareness training ideally would be integrated into the new Learning & Development portal which would be coming online soon.  The Chair thanked the Head of IT and commented that she had been reassured by the positive ratings achieved. However, as she recognised that this achievement was very resource-dependent, she asked whether the Head of IT was comfortable with the currently available resource, noting that a funding bid for a Cyber Security Apprentice role had been submitted as part of the budget setting process. The Head of IT replied that resource was a concern, especially with currently just one dedicated resource, and as Cyber Security was fast moving and becoming an industry. Currently, resourcing had to be focused on keeping the organisation secure and maintaining accreditation, rather than developing awareness, training and staff education. Therefore, a bid had been submitted for an Apprentice.  Chris Hurst commented upon the Trust’s Cyber Security rating being higher than that of one of the universities it regularly worked with and collaborated with on research. He asked whether there were any potential concerns about protection of patient research data, noting that if anything were to go wrong then the Trust may still be held responsible if it were considered the prime custodian of the patient data. The Head of IT acknowledged the concern and noted that currently, the university was provided with access to the Trust’s systems via the Trust’s Horizon portal which therefore brought them within the umbrella of the Trust’s security systems when they were using patient data. When the Trust shared data with them, the Trust also implemented the national data opt-out scheme which provided for data to be anonymised. He added that the university also had different accreditations to the NHS, which he would look into as these may be more relevant than their Cyber Security rating.    The DoF added that there were also plans for capital resourcing/investment for Cyber Security over the next 3 years, which would be brought forward if possible. He also commented upon the burgeoning industry around Cyber Security and the increasing burden for the organisation, for example whenever a new externally-hosted system was now procured it would require significant amounts of validation and verification of its data processing arrangements, which took time and resource. These behind-the-scenes complexities were only likely to increase along with the financial and reputational risks around the significant level of fines which could be imposed for breaches, for example in relation to breaches of the General Data Protection Regulation.  Mohinder Sawhney asked if anyone in the Trust had an overview of the burden which the Trust placed on potential contracting partners as this could be disproportionate for a smaller organisation, for example in the voluntary sector. The DoF replied that this was considered through the Information Management Group which reviewed a contract/procurement report which listed every contract and its compliance with various information governance and information security matters. Where this identified that some smaller organisations may be struggling, the situation would then be risk assessed to check whether it was appropriate or not for the Trust to insist upon compliance in certain areas. However, when contracts came to an end, the Trust would insist on relevant data processing agreements being in place under the new contract so as to eliminate vulnerabilities.  Mohinder Sawhney endorsed the approach of awareness training and suggested that the Trust also consider adopt more of a creative communications and advertising approach in order to generate an appetite for staff to want to be better informed. Sometimes the training room may not be the place to create that desire for knowledge and there could be more innovative ways of delivering the message, for example attached to staff payslips or advertised in the canteen.  **The Committee noted the report and congratulated the Head of IT on the Cyber Security rating.**  *The Head of IT left the meeting*. | **WH** |
| **RISK MANAGEMENT** | | |
| **16.**  a  b  c  d  e  f | **Risk Appetite Discussion**  The Chair led the discussion on Risk Appetite. The Assistant Trust Secretary reminded the meeting that the Board had, at its private Seminar on 10 March 2021, started to review and discuss the draft Risk Appetite Statement which had been developed for the Audit Committee meeting on 24 February 2021. Whilst the Board had not wanted to adopt the draft Statement, the Audit Committee could have a role in helping the Board to develop a Risk Appetite approach or work within an alternative framework. As discussed at the Seminar, there was no one way to do this as NHS organisations had demonstrated a variety of different approaches but this may be relevant for the development of the organisation (it had not been mandated or suggested as an action by auditors or regulators).  The Chair supported the Audit Committee in taking more time to consider the Risk Appetite options in order to come up with a proposal or set of questions to pose to the Board.  The DoCA/CoSec added that it was positive that discussions were taking place on Risk Appetite and this would be helpful for inclusion in the Annual Governance Statement, as part of the Annual Report, which required the Trust to provide an explanation as to how Risk Appetite was determined. The target ratings of risks were already regularly considered and challenged and the Trust may conclude that it still did not require a formal Risk Appetite Statement. However, it was relevant and helpful for the Trust’s risk management processes that conversations about it took place, including in workshop or seminar sessions.  Mohinder Sawhney added that whilst it was agreed that assessing the target for risks was essential, it was not wise to do that in isolation without thinking in aggregate about the overall level of risk the organisation was willing to tolerate. The challenge was how to help the Board become aware and be able to articulate a problem to which a Risk Appetite Statement could be the answer. Having presented a draft Risk Appetite Statement first, it was apparent that there were still a number of steps for the Board to take and questions to consider. She noted that it may be helpful to identify some core questions, frame them for the Board, gather the output of Board discussions and then create a process.  The DoCA/CoSec commented that it may also be helpful to move away from considering examples from the Board Assurance Framework or Trust Risk Register and think more broadly when considering Risk Appetite, for example in relation to the Warneford site.  **The Committee noted the discussion and that the Committee would be involved in leading on future Risk Appetite discussions with the Board.** |  |
| **ANY OTHER BUSINESS AND MEETING REVIEW** | | |
| **17.**  a | **Any Other Business**  None |  |
| **18.**  a  b  c  d  e  f | **Review of Meeting**  The Chair invited reflections on the meeting.  Mohinder Sawhney added that it had been valuable to have risk owners in attendance at the meeting to provide updates in person. Chris Hurst agreed and noted that this could be particularly valuable if done in a timely way at the first sign of potential disagreements with audit recommendations. The Chair agreed and noted that the approach taken to Internal Audit could potentially be helpfully replicated with Clinical Audit. Chris Hurst added that, on the Clinical Audit report, the Committee should also seek to be assured that there were mechanisms in place for learning and replication of relevant audit findings across other areas to ensure that issues were not being compartmentalised.  The DoCA/CoSec and the DoF commented positively upon the constructive and positive tone of the meeting.  Mohinder Sawhney asked whether the Committee had a forward agenda. The Assistant Trust Secretary confirmed that it did and that there was a detailed workplan for the Committee’s meetings which was used when planning the agendas throughout the year. Mohinder Sawhney suggested that it would be useful to discuss/include: a thematic review of all Internal Audit reviews which had been conducted over the past 3 years; and an organisational performance dashboard.  The DoCA/CoSec added that it could be useful to include in the business cycle an opportunity for each Board Committee, at the start of the financial year, to suggest items for inclusion. Agenda-planning pre-meetings already took place before each main meeting in order to review the draft agenda and discuss further items for inclusion.  The Chair asked Internal Audit, External Audit and Counter Fraud whether they were interested in staying for the whole meeting and the workshop discussions which could take place towards the end, for example on Risk Appetite at this meeting, or whether they would prefer to leave earlier after they had presented on their items. All representatives of Internal Audit, External Audit and Counter Fraud confirmed that they would find it beneficial to attend for the whole meeting and the discussions could provide useful context and background as well as informing their own risk assessments of the organisation. |  |
|  | **Meeting Close: 12:31** |  |
|  | Date of next meeting: 17 May 2021, 10:00-13:00 |  |

1. The quorum is 3 members (all Non-Executive Directors) and may include deputies. [↑](#footnote-ref-1)
2. Transfer under the Transfer of Undertakings (Protection of Employment) Regulations 2006 (TUPE). [↑](#footnote-ref-2)