**Meeting of the Audit Committee**

**RR/App 11(ii)/2023**

(Agenda item: 27(a))

**Wednesday, 22 February 2023**

**09:30-12:30[[1]](#footnote-1)**

**Microsoft Teams virtual meeting (live video streaming – invitation only)**

Apologies to Hannah Smith, Assistant Trust Secretary, hannah.smith@oxfordhealth.nhs.uk

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| **AGENDA** |
|  |  |  |
| 1. Welcome, Introduction to the new External Audit provider and Apologies for Absence[[2]](#footnote-2)
 | LW | 09:30 |
|  |  |  |
| 1. Confirmation of items for Any Other Business
 | LW |  |
|  |  |  |
| 1. Minutes of the Audit Committee Meeting on 23 November 2022; and Notes of the Joint Meeting between Chairs of the Board Committees on 23 November 2022 and Matters Arising (papers AC 01-02/2023)
 | LW |  |
| 1. Committee workplan (see overview plan at the end of this agenda)
 | LW |  |
| **Risk** |  |  |
| 1. Risk Appetite (paper AC 03/2023)
 | KR | 09:40 |
| 1. Board Assurance Framework: Audit Committee risks/areas of interest to support the Annual Governance Statement (paper AC 04/2023)
 | KR | 09:55 |
| 1. Board Assurance Framework: risk deep dive (paper AC 05/2023)
 | KR/GM | 10:10 |
| 1. Psychiatric Intensive Care Unit (PICU) lessons learned report (paper AC 06/2023)
 | MW | 10:25 |
| **Internal Audit**  |  |  |
| 1. Internal Audit updates:
	1. progress report (paper AC 07/2023)
	2. Internal Audit reports (paper AC 08/2023) on:
		1. Financial Sustainability Benchmarking (no risk rating);
		2. Prevention of Future Death (PFD) notices (medium risk rating); and
		3. IT Data Centre Controls (medium risk rating);
	3. update on actions from management, coordinated by the Deputy Director of Finance (paper AC 09/2023); and
	4. assurance from Committee Chairs on themes previously identified in audits:
		1. People, Leadership & Culture Committee: mandatory training; and actions from Payroll review (paper AC 10/2023); and
		2. Finance & Investment Committee: Information Commissioner’s Office audit; and Psychiatric Intensive Care Unit (PICU) (paper AC 11/2023)
 | PwC/PM/ MS/CMH | 10:35 |
| 1. Internal Audit forward look for FY24 (paper AC 12/2023)
 | HeS  | 11:00 |
| *5 minutes’ break* |  | 11:10 |
| **Anti-Crime (Counter Fraud)** |  |  |
| 1. Anti-Crime Service (Counter Fraud): (i) progress report; and (ii) workplan/forward look for FY24 (paper AC 13/2023)
 | TIAA/HeS  | 11:15 |
| **Year-end planning for Annual Report & Accounts with External Audit** |
| 1. External Audit introduction and progress report (paper AC 14/2023)
 | EY | 11:35 |
| 1. Timetable for Annual Report & Accounts (paper AC 15/2023)
 | HeS | 11:45 |
| **Governance & Assurance** |  | 11:55 |
| 1. Single Action Tender Waivers report (paper AC 16/2023)
 | HeS |  |
| 1. Losses & Special Payments report (paper AC 17/2023)
 | HeS |  |
| 1. Standing Financial Instructions (paper AC 18/2023)
 | HeS |  |
| *Auditors and Anti-Crime Service (Counter Fraud) to leave* |
| **Procurement** |  |  |
| 1. Internal Audit and Anti-Crime/Counter Fraud contracts update (paper AC-pvt 19/2023) – *private paper*
 | PM/HeS | 12:10 |
| **Any Other Business** |
| 1. Any Other Business (oral discussion)
 | LW | 12:20 |
| 1. Review of the Meeting (oral discussion)
	1. any escalations to the Board or any risk escalations to the Trust Risk Register or Board Assurance Framework; and
	2. content and behaviours.
 |  |  |
| **Meeting Close**  |  | 12:30 |
| Date of next meeting: 25 April 2022 09:00-12:30 |
|  |  |  |

**Audit Committee – overview plan for 2022/23[[3]](#footnote-3)**

| **Item** | **Owner(s) or function** | **Q4****Feb 2022** | **Q1** **April 2022** | **Q1May 2022** | **Q1** **June 2022[[4]](#footnote-4)** | **Q2Sept 2022** | **Q3Nov/Dec****2022** | **Q4 Feb 2023** | **Q1 April 2023** | **Q1 May 2023** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **INTERNAL AUDIT** |  |  |
| Internal Audit progress report, action tracker and review reports | PwC | x | x | x |  | x | x | x | x | x |
| Internal Audit Plan | PwC | x |  |  |  |  | ~~x~~ | x |  |  |
| Internal Audit annual report and Head of Internal Audit Opinion | PwC |  | ~~x~~ | x | x |  |  |  | x |  |
| **EXTERNAL AUDIT**  |  |  |
| External Audit progress report | Grant Thornton | x | x | x | x | x |  | x | x | x |
| External Audit Plan and Informing the Audit Risk Assessment | Grant Thornton |  | x |  |  |  | ~~x~~ | x | x |  |
| External Audit report on the financial statement audit (including draft letter(s) of representation) | Grant Thornton |  |  |  | x |  |  |  |  | x |
| External Audit findings report | Grant Thornton |  |  |  |  | x |  |  |  |  |
| External Audit Value For Money/ ‘Auditor’s Annual’ report | Grant Thornton |  |  |  |  | x |  |  |  |  |
| **ANTI-CRIME (COUNTER FRAUD)** |  |  |
| Anti-Crime Service (Counter Fraud) progress report | TIAA | x | x |  |  | x | x | x | x |  |
| Anti-Crime Service (Counter Fraud) Work Plan and Risk Assessment | TIAA | x |  |  |  |  |  | x |  |  |
| Anti-Crime Service (Counter Fraud) annual report | TIAA |  | x |  |  |  |  |  | x |  |
| **YEAR-END & FINANCE REPORTING** |  |  |
| Timetable for Annual Report & Accounts | Finance / Mike McEnaney | x |  |  |  |  |  | x |  |  |
| Financial Statements and Accounts | Finance / Mike McEnaney |  | x |  | x |  |  |  | x | x |
| Going Concern Statement | Finance / Mike McEnaney |  | x |  | x |  |  |  | x | x |
| Annual Report and Annual Governance Statement | Corporate Governance / Kerry Rogers |  | x | x | x |  |  |  | x | x |
| Losses & Special Payments Report | Finance / Mike McEnaney | x |  |  |  | x |  | x |  |  |
| Single Action Tender Waivers Report | Finance / Mike McEnaney | x |  |  |  | x |  | x |  |  |
| **RISK MANAGEMENT**  |  |  |
| Board Assurance Framework and Trust Risk Register report or deep dive. Forward look:* April 2023 – Demand & Capacity, Workforce and Recruitment
* June 2023 – Financial Plan and Major Capital Projects
 | Neil McLaughlin / Hannah Smith / Kerry Rogers | x | x | x |  | x | x | x | x |  |
| **OTHER ASSURANCE FUNCTIONS AND MANAGEMENT REPORTING** |  |  |
| Assurance from Committee Chairs on themes previously identified in audits | NED Committee Chairs | x | x | x |  | x | x | x | x |  |
| Clinical Audit update report | Karl Marlowe |  | x |  |  |  | x |  |  |  |
| Clinical Audit annual report | Karl Marlowe |  |  | ~~x~~ | x |  |  |  | x |  |
| Cyber Security | IT/Martyn Ward | x |  |  |  | [x] | x |  |  |  |
| Data Quality | Performance/Martyn Ward | ~~x~~[[5]](#footnote-5) |  |  |  |  |  |  |  |  |
| ~~Fire Safety~~ | Estates/Health & Safety | x |  |  |  |  |  | ~~[x]~~ |  |  |
| Whistleblowing arrangements | HR/ Charmaine De Souza |  |  |  |  | [x] | x |  |  |  |
| \*new\* Emergency Planning annual report | Emergency Planning/ Kerry Rogers |  |  |  |  | ~~x~~ | x |  |  |  |
| **POLICIES & STRATEGIES** |  |  |
| Standing Financial Instructions (on a 2 years cycle, last done 2021 – next due 2023) |  |  |  |  |  |  |  | [x] |  |  |
| Risk Management Strategy & Policy | Neil McLaughlin / Hannah Smith / Kerry Rogers | x |  |  |  |  |  |  |  | x |
| Counter Fraud Policy | Finance & TIAA |  |  |  |  | x |  |  |  |  |
| **GOVERNANCE** |  |  |
| Minutes  | Corporate Governance / Kerry Rogers | x | x | x | potentially not if too close to May | x | x | x | x |  |
| Audit Committee annual report | Corporate Governance / Kerry Rogers |  |  | x |  |  |  |  | [x] | [x] |
| NHSE self-certifications (draft of Board paper) | Corporate Governance / Kerry Rogers |  |  |  |  |  |  |  | [x] | [x] |
| Quality Committee annual report | Corporate Governance / Kerry Rogers |  |  |  |  | x |  |  |  |  |
| Charity Committee annual report | Charity/Kerry Rogers |  |  |  |  | ~~x~~ | x |  |  |  |
| Other Committee annual reports may be more optional/depending upon when/if called for – all will in any event always be available as part of Board packs |  |  |  |  |  |  |  |  |  |  |
| **OTHER REQUESTED ITEMS** |  |  |
| Psychiatric Intensive Care Unit (PICU) | Martyn Ward | x | x |  |  |  |  | x |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |

1. 09:00-09:15 Non-Executive Directors only pre-meeting;

 09:15-09:30 Auditors and Anti-Crime (Counter Fraud) pre-meeting; and

 09:30 main meeting starts. [↑](#footnote-ref-1)
2. No apologies from Committee members. Apologies from: Reena Bajaj (PwC); Ben Riley (Executive Managing Director for Primary Care & Community Services); and Andrea Young (Quality Committee Chair). [↑](#footnote-ref-2)
3. Summarises the Committee’s more detailed Work Plan [↑](#footnote-ref-3)
4. Special meeting focused upon approval of near final Annual Report & Accounts, currently required due to impact of COVID-19 extending timeframes for External Audit process. Previously, all Annual Report & Accounts review and approval work conducted in April & May meetings. [↑](#footnote-ref-4)
5. Was offered but item removed from Feb 22 agenda at request of Audit Committee Chair in January 2022, Data Quality to instead feed through Finance & Investment Committee potentially through new Information Strategy and DQ Delivery Group. [↑](#footnote-ref-5)