

Board of Directors: 12.7.18

Agenda Item: Bo.7.18.31

### Confirmed Audit & Assurance Committee Minutes – 3 April 2018

<b>Presented by:</b>	Barrie Senior, Non- Executive Director	<b>Author:</b>	Sheridan Osbourne, Corporate Governance Officer
<b>Previously considered by:</b>	Audit & Assurance Committee		

<b>Key points</b>	<b>Purpose:</b>
Audit & Assurance Committee minutes 3 April 2018	To receive

<b>Executive Summary</b>
Audit & Assurance Committee minutes 3 April 2017

<b>Financial implications:</b>
No

<b>Regulatory relevance:</b>
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<b>Monitor:</b>	
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<b>Equality Impact / Implications:</b>	Choose an item.
	Choose an item.
	Choose an item.
	<p><b>Is there likely to be any impact on any of the protected characteristics?</b>  (Age, Disability, Gender, Gender Reassignment, Pregnancy and Maternity, Race, Religion or Belief, Sexual Orientation, Health Inequalities, Human Rights)</p> <p>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> <p>If yes, what is the mitigation against this?</p>

<b>Other:</b>	
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<b>Strategic Objective:</b> <i>Reference to Strategic Objective(s) this paper relates to</i>	To provide outstanding care for patients
	To deliver our financial plan and key performance targets
	To collaborate effectively with local and regional partners
	Choose an item.

## AUDIT AND ASSURANCE COMMITTEE MEETING MINUTES, ACTIONS & DECISIONS

<b>Date:</b>	Tuesday, 3 April 2018	<b>Time:</b>	14:00-17:00
<b>Venue:</b>	Trust Meeting Room	<b>Chair:</b>	Mr Barrie Senior Non-Executive Director
<b>Present:</b>	<b>Non-Executive Directors:</b> <ul style="list-style-type: none"> <li>- Mr Barrie Senior, Non-Executive Director (BS)</li> <li>- Ms Selina Ullah, Non-Executive Director (SU)</li> </ul>		
<b>In Attendance:</b>	<ul style="list-style-type: none"> <li>- Mr Matthew Horner, Director of Finance (MH)</li> <li>- Mr Michael Quinlan, Deputy Director of Finance (MQ)</li> <li>- Ms Helen Kemp-Taylor, Audit Yorkshire (HKT)</li> <li>- Ms Karina Rogers, Audit Yorkshire (KR)</li> <li>- Ms Adele Jowett, Audit Yorkshire (AJ)</li> <li>- Mr Nick Rayner, Deloitte (NR)</li> <li>- Ms Tanya Claridge, Director of Governance and Corporate Affairs (TC) for agenda items A.4.18.8 and A.4.18.9</li> <li>- Ms Cindy Fedell, Director of Informatics (CF) for agenda item A.4.18.10</li> <li>- Ms Jacqui Maurice, Head of Corporate Governance (JM)</li> <li>- Ms Juliet Kitching, Minute Taker (JK)</li> </ul>		

No.	Agenda Item	Action
<b>A.4.18.1</b>	<b>Apologies for Absence</b> <ul style="list-style-type: none"> <li>- Dr Trevor Higgins, Non-Executive Director (TH)</li> </ul>	
<b>A.4.18.2</b>	<b>Declaration of Interest</b> There were no declarations of interest reported.	
<b>A.4.18.3</b>	<b>Minutes of the meeting held on 6 February 2018</b> The minutes were accepted as a correct record.	
<b>A.4.18.4</b>	<b>Matters Arising</b> The following actions from the action log were closed: A.2.18.6 (06.02.18) 2018/01– Benchmarking and Sector Development Report. A.2.18.6 (06.02.18) 2018/02 – Benchmarking and Sector Development Report. A.2.18.8 (06.02.18) 2018/04 – Internal Audit Progress Report. A.2.18.8 (06.02.18) 2018/05 – Internal Audit Progress Report. A.2.18.8 (06.02.18) 2018/06 – Internal Audit Progress Report. A.2.18.8 (06.02.18) 2018/07 – Internal Audit Progress Report. A.2.18.11 (06.02.18) 2018/08 – Foundation Trust Annual Accounts Update 2017/18. A.2.18.19.1 (06.02.18) 2018/09 – Any Other Business.	

A.4.18.5	<b>Benchmarking and Sector Developments Report (from External Audit)</b>	
	<p>The report was noted by the Committee and the following items discussed:</p> <p>Benchmarking: The challenges ahead were noted.</p> <ul style="list-style-type: none"> <li>• Comparative graphs relating to the Trust's position relative to other NHS Trusts from the Deloitte client base were considered and discussed.</li> <li>• Agency cap penalties are not being levied.</li> <li>• Trends in debtor days and creditor days were noted. NR referred to the impact of the change in the way NHS Improvement has requested Trusts to complete templates.</li> <li>• Debtor aging showed a marked worsening with both NHS and non-NHS debtors.</li> </ul> <p>Resource rating:</p> <ul style="list-style-type: none"> <li>• If the Cost Improvement Programme plan is delivered then there should be an overall risk rating of 2 at the end of 2017/18. MH noted the use of resource ratings analysed by Deloitte of NHS Improvement submissions, illustrating the vast majority of acute Trusts carry a rating of 2 or more.</li> <li>• 18 week Referral to Treatment (RTT): MH noted discussions at a recent Contract Management Board where the Trust's detailed recovery plan was shared. The Trust reports nationally for RTT and has recently seen an increase in numbers. An improvement work stream regarding revalidation by the Chief Operating Officer's team is expected to take place over the next six months, following provision of additional resources.</li> </ul> <p>Sector Developments:</p> <p>MQ noted the changes to accounting standards in particular relating to income recognition and finance leases, albeit with limited guidance available at this stage.</p> <p>Accounting:</p> <ul style="list-style-type: none"> <li>• The year-end audit relating to the 2017/18 accounts has not yet commenced, however, MQ is working with Deloitte to the agreed timetable.</li> </ul> <p>As regards year-end accounting matters, MQ updated the Committee on the following:</p> <ul style="list-style-type: none"> <li>• Land and buildings revaluation exercise – The District Valuers have now indicated that the valuation for land and buildings has increased by 10% equating to a £15.9 million increase (in line with local indices).</li> <li>• Modern equivalent value (MEV) – At this stage it is not likely that MEV will be adopted for this financial year but will be considered in the next financial year.</li> <li>• Inventory - The year-end physical stock take exercise has indicated an approximate £1.8 million increase in stock value. This is the result of implementing a new Pharmacy system that now recognises all stock, both on the wards as well as in the Pharmacy.</li> <li>• Charitable Fund Accounts - As discussed and agreed at the February</li> </ul>	

	<p>meeting, these will not be consolidated into the Trust accounts, on the grounds of materiality.</p> <p>The report was noted by the Committee including the insights both at overall NHS level and the comparatives derived anonymously from other Deloitte-audited NHS Trusts.</p>	
<b>A.4.18.6</b>	<p><b>Counter Fraud Work Plan</b></p> <p>AJ presented the draft 2018/19 Counter Fraud Work Plan which consists of 85 days distributed over four areas:</p> <ul style="list-style-type: none"> <li>• Strategic governance</li> <li>• Inform and involve</li> <li>• Prevent and deter</li> <li>• Hold to account</li> </ul> <p>AJ noted the Fraud self-review tool had recently been submitted on behalf of the Trust. Going forward AJ will measure and evaluate staff awareness. Training will be provided to senior managers and Counter Fraud awareness will be promoted at future Trust induction sessions.</p> <p>BS questioned whether, through internal audit scrutiny, assurance regarding internal control to prevent and detect fraud in financial systems could be provided or improved. HKT confirmed that this was factored into relevant audit plans.</p> <p>BS noted that a Trust-wide assurance map is being considered for the Trust, and suggested, as part of this, that a fraud assurance map may prove of benefit for assurance purposes: what are the inherent fraud risks, what prevent and detect controls exist, and do they operate effectively? TC to consider integrating this into the plans to develop a Trust-wide assurance map.</p> <p>The Committee was reassured by and accepted the plan.</p>	<p>Director of Governance and Corporate Affairs 2018/10</p>
<b>A.4.18.7</b>	<p><b>Draft Internal Audit Plan 2018-19</b></p> <p>BS reported that he and SU had recently met with KR, with apologies for absence from TH, to discuss the recently completed strategic three year and 2018/19 annual internal audit planning process. Through discussion, they had been assured as to the thoroughness of the planning process.</p> <p>The paper presented the strategic three year Internal Audit plan and the 2018/19 Operational plan, both of which were discussed in detail. These documents had received Executive management approval and were now presented to the Audit Committee for its approval.</p> <p>As regards the total number of days planned to be spent annually on internal audit, the Trust was noted to benchmark well against other Trusts of a similar size, on 600 days.</p> <p>The Committee was reassured that Executive management are well engaged with, and supportive of, internal audit.</p>	

	<p>The Committee noted and discussed the revised assurance levels now to be attributed to audit results by Audit Yorkshire: rather than Full/Significant/Limited/No ratings will now be High, Significant, Limited and Low. Their respective definitions were discussed.</p> <p>BS expressed his view that, based upon the new assurance level definitions, any assurance level rating other than 'High' was of concern: since even a 'Significant' rating indicates that some, albeit a minority of, "core areas" are of concern from an audit perspective.</p> <p>MH noted that all audit reports are presented at Executive Management Team (EMT) meetings, and that (under the previous ratings) reports carrying a limited assurance or worse opinion were further escalated to the Integrated Governance and Risk Committee, to identify any further escalation or action required. BS questioned whether, under the new assurance level definitions, 'Significant' assurance reports should also go to the Integrated Governance and Risk Committee. TC to raise at the Integrated Governance and Risk Committee with a view to developing an exception and assurance log of significant assurance reports.</p> <p>The Committee received reassurances and was assured as to the completeness of the three year strategic plan. The Committee selectively challenged and received satisfactory explanations both as to the content and phasing of audit reviews across 18/19, 19/20 and 20/21 and as to the levels of audit review planned.</p> <p>SU suggested that the Organisational Risk Assessment applied to the Project Management Office audit, under Operations, be changed from Standard to High and this was agreed by the Committee. .</p> <p>The strategic three year plan and the 18/19 Operational Plan were approved by the Committee, whilst noting that events may prompt subsequent changes, all of which will be reviewed and pre-authorised by the Committee.</p> <p>The internal audit plans will be shared with other Non-Executive Directors, particularly the other Board Sub-Committee Chairs both for their information and in case there are any areas of concern to them not currently reflected in the plans.</p>	<p>Director of Governance and Corporate Affairs 2018/11</p> <p>Audit Yorkshire (KR) 2018/12</p> <p>Head of Corporate Governance 2018/13</p>
<b>A.4.18.8</b>	<p><b>Internal Audit Progress Report</b> The Internal Audit Progress Report was introduced by KR.</p> <p><b>Deferred Audits:</b> The Committee considered the rationale for the deferral of three further audit reviews from the 17/18 Internal Audit Plan to later dates:</p> <p>Asset Utilisation: The Committee was advised that an audit brief had been sent to MH and the Chief Operating Officer in preparation for this audit to be performed. On reflection, due to the current work on capacity and demand modelling in Operations it was felt that no value would be added by this audit being undertaken at the present time and so it was proposed that the review be deferred to next year. The deferral was approved.</p>	

	<p>MH noted that if an Executive Director asks for a deferral then MH is informed.</p> <p>Activity Data Capture: Referral to Treatment – It was explained, and accepted, that a great deal of work and effort is being put into RTT data capture and that greater value and assurance will be obtained by delaying the execution of this audit into 2018/19. The deferral was approved.</p> <p>Dangerous Goods Review – This audit was requested by management to be added into the 17/18 plan, responding to an entry in the Corporate Risk Register. However it was subsequently recognised that the Trust had commissioned an external review from a specialist company which would provide a greater level of externally-sourced, expert assurance. The third party report has been received, improvements to governance arrangements are being considered and an action plan is being compiled. An internal audit of this area is included in the 18/19 Operational Internal Audit Plan (Quarter 3). The deferral was approved.</p> <p><b>Internal Audit Key Performance Indicators:</b> The Committee noted satisfactory performance relating to:</p> <ul style="list-style-type: none"> <li>• Percentage of draft Internal Audit reports issued within 15 days of completion of audit fieldwork (92% - target &gt; 90%).</li> <li>• Percentage of final reports issued within target time (within 1 week of receiving management responses) (97% - target &gt; 90%).</li> <li>• Percentage of recommendations accepted in final reports (100% - target 100%).</li> </ul> <p>However, the Committee noted and expressed some concern that the percentage of management responses received within 15 days of the issue of the draft report had fallen to 82% (target 100%). BS acknowledged the workloads under which Executives were working but asked that efforts be made to re-establish compliance with this Key Performance Indicators. MH to encourage Executive Directors to comply with the agreed turnaround times.</p> <p><b>Summary of performance against the 2017/18 audit plan:</b> This was noted, identifying the original planned days for 2017/18, updated planned days for 2017/18 and the actual days for 2017/18. 108 days of audit activity remained to be expended in order to complete the 2017/18 plan. KR reassured the Committee that this was on track for delivery by the 18 May 2018 Audit and Assurance Committee meeting.</p> <p><b>Audit Report Summaries:</b> The Committee considered and discussed each of the seven audit reports that had been agreed with management since the last Audit and Assurance Committee meeting. It was noted that one audit report was currently in draft, to be presented at the next Audit Committee meeting.</p>	<p>Director of Finance 2018/14</p>
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<b>Audit</b>	<b>Opinion</b>
BH/31/18 – Payroll	Significant Assurance
BH/32/18 – Engaged Workforce; Staff Engagement	High Assurance
BH/33/18 – Clinical Audit (Divisional)	Limited Assurance
BH/34/18 – Business Continuity	Limited Assurance
BH/35/18 – Staff Referrals to Regulatory Bodies	Significant Assurance
BH/36/18 – IGT	Significant Assurance
BH/37/18 – Research – Assessment of Internal Governance Arrangements	High Assurance
Draft Clinical Strategy	TBC

TC attended the meeting to discuss the two Limited Assurance audits, BH/33/18, Clinical Audit (Divisional) and BH/34/18, Business Continuity.

**BH/33/18 – Clinical Audit (Divisional) – Limited Assurance**

BS expressed concern regarding the adverse audit findings, including: lack of Standard Operating Procedures (SOPs), unapproved SOPs, lack of guidance notes, differing audit and reporting templates, no high priority audit plans, and lack of audit progress tracking.

TC explained that the Trust's key Clinical Audit objectives were:

- The Trust has adequate arrangements in place to facilitate clinical audits being performed effectively at divisional level.
- The Trust addresses issues and actions identified. In addition lessons are learnt and shared with the organisation.

TC explained that an action plan is being worked through in discussion with the Divisional Clinical Directors and the Deputy Divisional Clinical Directors to plan and deliver required improvements as quickly as possible. Quality and safety systems are being set up to look at effectiveness. TC noted the number of vacancies in the Clinical and Effectiveness team due to deployment of some staff into the Divisions. TC expected the majority of actions to have been completed within six months. Strategies will be owned by Divisions with support provided from Corporate Teams.

Rigorous reporting mechanisms are being put in place for the national audits with clear authorisations, pathways and systems developed. TC noted all recommendations would be embedded within 18 months for audit follow-up.

The full action plan was noted with the target dates assigned. TC reassured the Committee that remedial actions were being pursued as quickly as possible.

The Committee agreed that this audit result should be brought to the attention of the Board of Directors.



	<p><b>BH/34/18 – Business Continuity - Limited Assurance</b></p> <p>BS sought clarification: the audit objective/scope in the Progress Report audit summary referred to contingency planning relating only to IT outage, but the main report spanned wider ‘whole of business’ continuity. TC and KR confirmed that the audit scope was focused on IT, but this inevitably spilled into wider business continuity issues and concerns.</p> <p>BS expressed concern at some of the audit findings including: business continuity documents in draft, business continuity plans not in place for some wards/divisions, a lack of business continuity training, a lack of business continuity testing, and an EPR business continuity plan still in draft.</p> <p>BS sought clarification as to whether the audit findings also impacted upon the Trust’s Emergency Preparedness, Resilience and Response (EPRR) arrangements. TC confirmed that they did not: EPRR relates to events external to the Trust whereas Business Continuity relates to matters internal to the Trust.</p> <p>TC noted that the Business Continuity lead post had very recently been recruited to, after a period of vacancy. Systems and processes need articulating and TC will manage the work plan. The Executive Management Team will discuss governance and structures to ensure full assurance.</p> <p>BS suggested that, given the nature of business continuity planning and the audit findings, extensive effort from a wide range of colleagues will be required to remedy the current deficiencies.</p> <p>The report and action plan were noted by the Committee.</p> <p>The Committee agreed that this audit result should be brought to the attention of the Board of Directors.</p> <p><b>BH/31/18 Payroll – Significant assurance</b></p> <p>Eleven recommendations were noted, with the key findings having been extracted from the full report.</p> <p>BS requested clarification as to the scope/limitation of scope of this audit review. For example, the audit did not appear to consider/provide assurance regarding controls to prevent, or failing that detect, staff being paid for work not done. BS asked that this be factored into future audit work.</p> <p>BS suggested the need for audit reports to more clearly state the scope and limitation of scope of audit reviews to assist in this regard.</p> <p>BS requested that audit briefs, once signed off by the Executives, are added to the Internal Audit reading room in Boardpad.</p> <p>Internal audit sampling had identified that 7 forms out of 15 had been approved and submitted by staff not on the ‘approvers’ list. However, this had been due to the approval list not having been recently updated. This was because reliance is now placed on only authorised approvers having</p>	<p style="text-align: right;">           Audit            Yorkshire            (KR)            2018/15         </p> <p style="text-align: right;">           Audit            Yorkshire            (KR)/            Head of            Corporate            Governance            2018/16         </p>
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	<p>the necessary access privileges to electronically submit starter/change/leaver forms. BS enquired whether these system access controls had been evaluated and tested as part of the audit. They had not. HKT undertook to follow up on this.</p> <p>MH noted third party assurance is received from Bradford Payroll Consortium, who provide a payroll processing service to the Trust, on an annual basis regarding the effectiveness of controls between data input and outputs. The internal audit report from Audit Yorkshire undertaken for the Trust provides assurance that internal controls are in place within the Trust 'surrounding' the payroll processing by Bradford Payroll Consortium.</p> <p>The Committee noted the assurance provided by this audit.</p> <p><b>BH/32/18 – Engaged Workforce: Staff Engagement – High Assurance</b>          The audit was designed to provide assurance regarding the analysis, reporting and reaction to the results of the 2016 Staff Survey.</p> <p>The Committee noted the assurance provided by this audit, with no recommendations having been raised.</p> <p><b>BH/35/18 – Referral to Regulatory Bodies – Significant assurance</b>          The objective of this review was to provide assurance that the Trust has appropriate and robust governance in place in relation to staff referrals to regulatory bodies.</p> <p>The Committee noted the assurance provided by this review, and the four moderate priority recommendations requiring action by the Medical Director and Chief Nurse.</p> <p><b>BH/36/18 – Information Governance – Significant assurance</b>          The objective of this review was to provide assurance that the Trust's Information Governance Toolkit (IGT) return was fair and reasonable, and that there is sufficient evidence that required Information Governance practices are adhered to by the Trust.</p> <p>The Committee noted that significant assurance obtained that these are in fact the case.</p> <p><b>BH/37/18 – Research – Assessment of Internal Governance Arrangements – High Assurance</b>          The objective of this audit was to provide assurance that the Bradford Institute for Health Research (BIHR) has effective systems and processes to support good governance and that these are working effectively.</p> <p>The Committee noted the assurance provided by the report, with only three minor priority recommendations.</p>	Audit Yorkshire (HKT) 2018/17
<b>A.4.18.9</b>	<p><b>Annual Report and Quality Report 2017/18: Draft for comment</b>          JM reported that the first combined draft of this document had been considered at the Quality Committee on 28 March 2018. The Quality Report was to be submitted to external stakeholders on 12 April 2018 for</p>	

	<p>review and comment.</p> <p>The draft Annual Report, excluding the accounts, was to go to all Non-Executive Directors for comments by 9 April 2018.</p> <p>An abridged version of the report will be produced, following discussion with TC on how to present key messages. TC reassured the Committee that the timetable, as previously set, is being worked to.</p>	<p>Head of Corporate Governance 2018/18</p> <p>Head of Corporate Governance 2018/19</p>
<b>A.4.18.10</b>	<p><b>Cyber Security Report</b></p> <p>CF referred to her report providing assurance to the Committee that the Trust is currently in a relatively strong position concerning Cyber Security controls, processes and threat prevention.</p> <p>CF referred to:</p> <ul style="list-style-type: none"> <li>• The National Cyber Security Centre self-assessment undertaken in 2016/17.</li> <li>• Reactions to lessons learned from the wannacry malware threat in May 2017.</li> <li>• The implementation of a Major Cyber Incident Protocol, incorporating a Go Dark Protocol and At Risk Patching Protocol, aligned to the NHS Digital CareCert alerting programme.</li> </ul> <p>CF confirmed that the Go Dark Protocol, which enables the Trust to be disconnected from the outside world in a matter of a few minutes, has not been instigated since May 2017, and that during the last year there have been no cyber breaches.</p> <p>CF outlined the improvements made to cyber security during the last year and those planned in the year ahead.</p> <p>Whilst pointing out that protection against cyber-attack can never be regarded as absolute, CF reassured the Committee as to the robustness of the Trust's protective measures and ability to react to an attack.</p>	
<b>A.4.18.11</b>	<p><b>Exception Reports</b></p> <p>MQ presented the report, with no instances of Standing Financial Instructions being waived.</p> <p>The report for the full financial year for the losses and special payments will be presented at the next Audit and Assurance Committee. Forty seven invoices have been written off up to the end of Quarter 3, amounting to £25,000, this being significantly less than in the previous year. There was nothing to note regarding special payments.</p> <p>Regarding tenders, following on from the last meeting, an Executive Lead is now listed for each area. Discussion took place and reassurance was provided by MH regarding how best prices were obtained by the Head of Procurement for single tenders.</p> <p>The Committee noted the report.</p>	

<b>A.4.18.12</b>	<b>Foundation Trust Annual Accounts Update 2017/18</b> This agenda item was covered under item A.4.18.5.	
<b>A.4.18.13</b>	<b>Audit and Assurance Committee Annual Self-Assessment</b> BS informed the Committee that very recently the Healthcare Financial Management Association had published an updated version of the Audit Committee Handbook, with revised guidance and suggestions regarding Audit Committee self-assessment. BS suggested, and it was agreed, that the annual self-assessment process should take place following sight of that guidance.  BS proposed that a self-assessment meeting, attended by BS, SU and TH should take place on 23 May 2018 at the conclusion of the Audit and Assurance Committee, prior to modifying the Terms of Reference and the work plan as appropriate for agreement at the 7 August meeting.  It was agreed that the Audit and Assurance Committee would continue to work to the current work plan and Terms of Reference until such a time that revisions are presented and approved.	
<b>A.4.18.14</b> <b>A.4.18.15</b>	<b>Review of Audit and Assurance Committee Terms of Reference</b> <b>Audit and Assurance Committee Work Plan</b> Discussions as above in Minute A.4.18.13.	
<b>A.4.18.16</b>	<b>Any Other Business</b> There was no other business.	
<b>A.4.18.17</b>	<b>Matters to escalate to Corporate Risk Register</b> There were no items to escalate to the Corporate Risk Register.	
<b>A.4.18.18</b>	<b>Matters to escalate to the Board of Directors</b> <ul style="list-style-type: none"> <li>• Audit findings regarding Clinical Audit – Divisional.</li> <li>• Audit findings regarding Business Continuity.</li> </ul>	
<b>A.4.18.19</b>	<b>Attendees for subsequent Audit Committee meetings</b> <ul style="list-style-type: none"> <li>• Tanya Claridge, Director of Governance and Corporate Affairs, 'Way Forward' for governance and assurance.</li> <li>• Executive Directors for any adverse audit reports which are issued prior to the next meeting.</li> </ul>	
<b>A.4.18.20</b>	<b>Review of meeting</b> There were no comments received.	
<b>A.4.18.21</b>	<b>Date and time of next meeting</b> Friday, 18 May 2018, 9.30 am to 12.30 pm	

**BRADFORD TEACHING HOSPITALS NHS FOUNDATION TRUST**  
**ACTIONS FROM AUDIT AND ASSURANCE COMMITTEE MEETINGS 3 APRIL 2018**

Date of Meeting	Agenda Item	Required Action	Lead	Timescale	Comments/Progress
05/12/2017	A.12.17.5	<b>Internal Audit Progress Report</b> BH/17/18: Waste Segregation: Audit Yorkshire will liaise with DT's team to undertake a further audit in this area in February/March 2018.	Audit Yorkshire	18 May 2018	03.04.18: KR noted follow-up review is underway and review will be available for the 18 May meeting. SU queried whether this matter is included in the Back to Basics training.
06/02/18	A.2.18.6	<b>Benchmarking and Sector Development Report</b> A report will present to a future Board of Directors' meeting regarding the apprenticeship levy in order to detail where the opportunities are.	Trust Secretary 2018/03	18 May 2018	Item noted. To be added to future Board of Director agenda. Date TBC by JM. MH noted a paper has been discussed at the Executive Management Team meeting.
03.04.18	A.4.18.6	<b>Counter Fraud Work Plan</b> TC to consider integrating this into the plans to develop a Trust-wide assurance map.	Director of Governance and Corporate Affairs 2018/10	18 May 2018	
03.04.18	A.4.18.7	<b>Draft Internal Audit Plan 2018-19</b> TC to raise at the Integrated Governance and Risk Committee with a view to developing an exception and assurance log of significant assurance reports.	Director of Governance and Corporate Affairs 2018/11	18 May 2018	
03.04.18	A.4.18.7	<b>Draft Internal Audit Plan 2018/19</b> SU suggested that the Project Management Office audit, under Operations, be changed from a Standard Level Review to a High Level Review and this was agreed by the Committee.	Audit Yorkshire (KR) 2018/12	18 May 2018	

Date of Meeting	Agenda Item	Required Action	Lead	Timescale	Comments/Progress
03.04.18	A.4.18.7	<b>Draft Internal Audit Plan 2018-19</b> The internal audit plans will be shared with other Non-Executive Directors, particularly the other Board Sub-Committee Chairs both for their information and in case there are any areas of concern to them not currently reflected in the plans.	Head of Corporate Governance 2018/13	18 May 2018	
03.04.18	A.4.18.8	<b>Internal Audit Progress Report</b> MH to encourage Executive Directors to comply with the agreed turnaround times.	Director of Finance 2018/14	18 May 2018	
03.04.18	A.4.18.8	<b>Internal Audit Progress Report</b> Assurance regarding controls to prevent or detect staff being paid for work not done: BS asked that this be factored into future audit work.	Audit Yorkshire (KR) 2018/15	18 May 2018	
03.04.18	A.4.18.8	<b>Internal Audit Progress Report</b> BS requested that audit briefs, once signed off by the Executives, are added to the Internal Audit reading room in Boardpad.	Audit Yorkshire (KR)/ Head of Corporate Governance 2018/16	18 May 2018	
03.04.18	A.4.18.8	<b>Internal Audit Progress Report</b> Assurance regarding payroll system access controls: HKT undertook to follow up on this.	Audit Yorkshire (HKT) 2018/17	18 May 2018	
03.04.18	A.4.18.9	<b>Annual Report and Quality Report 2017/18: Draft for Comment</b> The draft Annual Report, excluding the accounts, was to go to all Non-Executive Directors for comments by 9 April 2018.	Head of Corporate Governance 2018/18	18 May 2018	

Date of Meeting	Agenda Item	Required Action	Lead	Timescale	Comments/Progress
03.04.18	A.4.18.9	<b>Annual Report and Quality Report 2017/18: Draft for Comment</b> An abridged version of the report will be produced, following discussion with TC on how to present key messages.	Head of Corporate Governance 2018/19	18 May 2018	