

AUDIT AND ASSURANCE COMMITTEE MEETING MINUTES, ACTIONS & DECISIONS

Date:	Tuesday 30 th October 2018	Time:	14:00-17:00
Venue:	Trust Meeting Room, Chestnut House, BRI	Chair:	Mr Barrie Senior Non-Executive Director
Present:	Non-Executive Directors: <ul style="list-style-type: none"> - Mr Barrie Senior, Non-Executive Director, Chair (BS) - Dr Trevor Higgins, Non-Executive Director (TH) - Ms Selina Ullah, Non-Executive Director (SU) 		
In Attendance	<ul style="list-style-type: none"> - Mr Matthew Horner, Director of Finance (MH) - Mr Michael Quinlan, Deputy Director of Finance (MQ) - Ms Tanya Claridge, Director of Governance and Corporate Affairs (TC) - Ms Helen Kemp-Taylor, Audit Yorkshire (HKT) - Ms Karina Rogers, Audit Yorkshire (KR) - Ms Adele Jowett, (AJ) - Mr Paul Hewitson, Deloitte (PH) - Ms Terri Saunderson, Deputy Director of Operations (TS) for agenda item A.10.18.7 - Mr Steve Blenkinsop, Associate Director of Estates & Facilities (SB) for agenda item A.10.18.7 - Ms Jacqui Maurice, Head of Corporate Governance (JM) - Ms Mel Lomas, Minute Taker (ML) 		

No.	Agenda Item	Action
A.10.18.1	Apologies for Absence There were no apologies for absence.	
A.10.18.2	Declarations of Interest There were no declarations of interest.	
A.10.18.3	Minutes of the Meeting Held on the 7th of August 2018 The minutes were accepted as a correct record. The Committee noted the action related to item A.8.18.7 and the expected presentation of the Charitable Funds Accounts 2017/18 to the Audit and Assurance Committee in October. The action had been omitted from the action log. BS requested an update from MQ. MQ advised that the external audit work was currently being completed by Deloitte. The Charitable Funds annual report and accounts 2017/18 would be considered at the next Charitable Funds Committee meeting on 8 November 2018 and then presented to the Audit and Assurance Committee in December. The Committee was asked to note that the final accounts would be submitted to the Charity Commission by 25 January 2019.	
A.10.18.4	Matters Arising <u>The following actions from the action log were closed:</u> A.5.18.11 (18.05.18)2018/26 -Internal Audit Progress Report A.8.18.6 (07.08.18) 2018/37 - Internal Audit Progress Report.	

	<p>A.8.18.6 (07.08.18) 2018/38 - Benchmarking & Sector Developments Report A.8.18.6 (07.08.18) 2018/40 - Benchmarking & Sector Developments Report A.8.18.7 (07.08.18) 2018/41 - Internal Audit Progress Report A.8.18.7 (07.08.18) 2018/42 - Internal Audit Progress Report A.8.18.7 (07.08.18) 2018/43 - Internal Audit Progress Report A.8.18.7 (07.08.18) 2018/44 - Internal Audit Progress Report A.8.18.9 (07.08.18) 2018/45 - Internal Audit Charter A.8.18.10 (07.08.18) 2018/46 - Clinical Audit Annual Report A.8.18.10 (07.08.18) 2018/47 - Clinical Audit Annual Report A.8.18.11 (07.08.18) 2018/48 - Exception Reports A.8.18.11 (07.08.18) 2018/50 - Exception Reports A.8.18.11 (07.08.18) 2018/51 - Exception Reports A.8.18.11 (07.08.18) 2018/52 - Exception Reports A.8.18.12 (07.08.18) 2018/53 - Audit Committee Annual Report to Board A.8.18.14 (07.08.18) 2018/66 - Review of AAC Terms of Reference A.8.18.15 (07.08.18) 2018/67 - AAC Workplan 2018/19</p> <p><u>Updates to the following actions were noted:</u></p> <p><u>A.4.18.6 (03.04.18) 2018/10 - Counter Fraud Workplan</u> and incorporating this into a Trust-wide assurance map. The assurance map being developed by TC would be brought to the Committee in December.</p> <p><u>A.8.18.13 (07.08.18) 2018/62 - Audit Committee Annual Self-Assessment; Third Parties.</u> MQ advised that he was liaising with Harrogate NHS FT to determine what would be useful to include at BTHFT. A further update would be provided to the Committee in December.</p> <p><u>A.8.18.13 (07.08.18) 2018/58 - Audit Committee Annual Self-Assessment: Regulatory Requirements.</u> The Committee noted that KR and TC have mapped the requirements from a Health and Safety perspective however, further work is underway to establish a full list of requirements. TC would bring a paper would be presented to the Committee in December.</p> <p>A.8.18.13 (07.08.18) 2018/55 - Audit Committee Annual Self-Assessment (Membership of the Committee). BS stated that he has requested that the Chairman consider membership as part of the Board/Committee review. No immediate changes are planned however this should be factored in to future NED appointments and the allocation of NEDs to committees.</p> <p>A.8.18.13 (07.08.18) 2018/59 - Audit Committee Annual Self-Assessment (Data Quality). BS confirmed that with regard to this action, the Committee was seeking assurances that issues with regard to data quality have been addressed and resolved. The Chief Digital Information Officer to be invited to the Committee to provide the required assurances.</p>	<p>Director of Governance and Corporate Affairs 2018/10 Deputy Director of Finance 2018/69</p> <p>Director of Governance and Corporate Affairs 2018/58</p> <p>Chief Digital and Information Officer 2018/59</p>
<p>A.10.18.5</p>	<p>Deloitte Annual Audit Plan</p> <p>PH updated the Committee and the following key points were discussed in relation to the sections of the report:</p> <ul style="list-style-type: none"> Page 3: BS asked about the plan of action in terms of the new accounting standards. MQ reported that a paper would be presented to the Committee in February 2019 to highlight the impact of the changes. 	<p>Deputy Director of Finance 2018/68</p>

	<ul style="list-style-type: none"> • Page 3: TH highlighted the sentence “we recommend that the Trust review the impact of IFRS 9 and 15 as soon as possible, including calculating any adjustments that will be required as at 31 March 2018 for transition”. It was agreed that this would be discussed at the February meeting. • Page 4: BS highlighted the sentence “assess the quality and capacity of the internal team, their incentives and the need for supplementary skill sets” and asked if this should this be done and if so, how. PH advised that this was good governance practice. Following discussion the Committee agreed that BS would confer with the Chairman to determine how best to approach this as the Audit and Assurance Committee may not be the appropriate place. • Page 4: TH referred to the sentence “make an impact assessment of key judgements and the level of management challenge” and queried if this referred to Non-Executive Directors, Executive Directors or both. PH stated that the Committee should understand what judgements have been made and to what extent action needs to be taken. MH pointed out that any issues about which key judgements are made are reported through the Finance and Performance Committee. It was advised that the Committee should be alert to this issue given the financial challenges faced. • Page 4: TH referred to the sentence “ensure that appropriate arrangements are in place for the proportionate and independent investigation of any concerns that are raised by staff in connection with improprieties” and asked if the Committee see the Whistleblowing Register. KR advised that this is included on the Committee workplan. • Page 5: PH highlighted the ‘Determine Materiality’ section. He advised that this is a key judgement that drives audits and asked the Committee to note that there has been a proposal to move the reporting threshold to £300,000 for 2018/19. <p>Page 6: TH requested assurance from PH that Deloitte had sufficient resource to meet the deadline dates in relation to the planned timing of the audit, including so that Committee members have sufficient time to consider the papers. PH advised that he had discussed the timing of the Committee meetings with BS and confirmed that Deloitte is focused on meeting the dates scheduled.</p> <ul style="list-style-type: none"> • Page 7: The Committee was satisfied that the level of materiality chosen is appropriate for the scope of the audit. • Page 9: PH asked the Committee to note that in the second column, the second bullet point should read “the governance statement does NOT comply”. • Page 9: TH highlighted the first sentence of the second column, and requested an example on ‘compliance with requirements and advice on evolving good practice’. PH mentioned governance expectations which, he stated, came from Deloitte’s understanding of what constitutes good governance best practice. PH added that the technical updates provided by Deloitte are also reflective of the current interpretation of the standards and requirements. 	<p>Director of Finance 2018/69</p> <p>Chair AAC 2018/70</p>
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	<ul style="list-style-type: none"> Page 12: BS commented that data quality and income recognition do represent a current problem for some time so it is correct to reflect this as a significant risk. Page 13: BS referred to, Property Valuation, second paragraph “for the year ending 31 March 2019 the Trust is intending to change its valuation basis to an MEAV (Alternate Site Valuation)”. BS asked if this decision has formally been taken. MH confirmed that it hasn’t yet and Deloitte are carrying out work to understand what it may mean. MH advised that this would form part of the paper presented to the Committee in February. Page 14: BS referred to Management Override of Controls and commented that consideration of going concern is not included. PH stated that financial sustainability is a more relevant consideration for the Foundation Trust and if Deloitte felt this was in jeopardy, they would query the value for money judgement. PH advised that he would keep an eye on this over the next quarter and discuss any problems in terms of assurance with MH. The committee was asked to note that any need for additional work would be presented as an amendment to the audit plan. MH agreed to add PH to the distribution list for the monthly finance reports that were received by the Finance and Performance Committee. Page 20: The Committee noted that comments had been submitted to NHSI in relation to its consultation on NHS Payment Reform Proposals. MH agreed to circulate the comments to the Committee members and advised that there would be a presentation on this to the Board by MH at a future development day. <p>PH referred to the current NHSI consultation on the creation of subsidiary companies, which was not included within the annual audit plan. He advised the Committee that this consultation would run until 16 November and recommended that any representations should be submitted prior to the closing date.</p> <p>The External Audit Plan document was noted by the Committee.</p>	<p>Director of Finance 2018/71</p> <p>Director of Finance 2018/72</p> <p>Director of Finance 2018/73</p>
A.10.18.6	<p>Counter Fraud Update</p> <p>The Committee agreed that the report continues to provide assurance and also noted that there were no open cases at present. The committee discussed and noted the following:</p> <ul style="list-style-type: none"> AJ referred to the recent fraud case in Mersey. AJ worked with SBS and the Trust’s Procurement Managers undertaking checks to ensure the Foundation Trust had not been affected. There is work ongoing with managers on how to effectively scrutinise their budget statements to guard against fraud. In terms of the upcoming audits, AJ and KR meet regularly to review areas susceptible to fraud. Payroll reviews are due in the next few months and KR will meet with AJ to review any areas of concern and provide reassurance. AJ commented that there was low representation from managers at the training sessions delivered. The committee discussed ways that this could be tackled. <p>AJ agreed to contact Amanda Hudson, Head of Education to discuss further.</p>	<p>Counter Fraud Specialist, Audit Yorkshire 2018/74</p>

	The Committee noted the report and the reassurance that it provided.	
A.10.18.7	<p>Internal Audit Progress Report</p> <p>SB joined the meeting.</p> <p>Vehicle Safety: SB stated that the audit took place in August 2018 and provided limited assurance, with two moderate and five minor recommendations. He confirmed that the team has met with Audit Yorkshire to devise an action plan. Two of the minor recommendations have been completed. The two moderate recommendations will be completed by the end of November 2018 and the remaining three minor ones by January 2019. The key point to note from this audit was that even though driving licenses are provided by staff, they are not second checked with the DVLA for validity and/or penalties. There is no indication that the Trust is breaking any laws, but controls need to be put in place to enable verification via the DVLA. There is a log for Foundation Trust vehicles to determine who they are logged out to and so that any road traffic offences are able to be tracked back to individuals. SB confirmed to the Committee that the team is committed to meeting these targets.</p> <p>The Committee noted the limited assurance, but was satisfied that appropriate remedial actions were being taken. TC informed the Committee that this will also go through the Health and Safety Committee in December 2018 and will come back to the Committee in February via the Internal Audit Progress Report.</p> <p>The Committee thanked SB for his attendance and input.</p> <p>TS joined the meeting.</p> <p>Pharmacy & Medicine Management: KR advised that this audit provided limited assurance. TS advised that stock control was reviewed in both the Pharmacy Department and Theatres. There are quite robust controls in Pharmacy, but these haven't been spread into Theatres in terms of stock write-offs and discrepancies. The Director of Pharmacy has now taken a lead in ensuring that the controls in place in Pharmacy are rolled out to theatres. More work is being done to address waste and better management of stock and concerns have been expressed about possible fraud or theft. This was picked up as part of the Work as One feedback. Dates have been agreed to implement all the recommendations, some from the end of September/beginning of October 2018. Others will take more time to put a robust process together. TS reported that some of the processes were known to be already in place, hence the early completion dates, but on reflection will need a little longer to be fully implemented.</p> <p>The Committee noted that the full report will be uploaded to Boardpad in line with the usual practice. BS queried if the Foundation Trust has what it needs to achieve the appropriate controls. TS commented that some of the actions will take time. The key staff involved will be the Head of Nursing and the new Directorate Manager for Theatres. The checking mechanisms will be reviewed with Audit Yorkshire. Timescales for the major recommendations were discussed and TS was clear that a reasonable amount of time is needed to embed the processes and that some will need to be started again from scratch.</p> <p>MQ referred to a draft policy for losses and special payments which came from the Procurement BIP Group and concerns the processes to follow and forms to complete to formally record any write-offs and losses. He advised that the</p>	<p>Internal Audit 2018/75</p> <p>Head of Corporate Governance 2018/76</p>

	<p>proposal was due to go to the TOG and EMT in November 2018. MQ also referred to the WYAAT project, 'Scan4Safety', which includes a robust stock control system. The Committee noted that the draft business case would be discussed at Major Projects Committee at the end of October 2018.</p> <p>TC commented that a programme of mock CQC inspections was now underway - during these inspections out of date stock has been found. The Committee noted that TC met regularly with the Chief Executive, Chief Nurse, Medical Director, Chief Operating Officer and Director of Strategy and Innovation and would be flagging medicines management as a concern.</p> <p>The Committee thanked TS for her attendance and input.</p> <p>Acknowledging the earlier discussions regarding Vehicle Safety and Pharmacy & Medicine Management, KR presented the 12 audit reports finalised since the last Committee meeting. KR asked the Committee also to note that there were 3 further reports at draft stage, but none of these contained points of concern. KR drew the Committee's attention to those reviews that Audit Yorkshire were asking to either defer or cancel:</p> <ul style="list-style-type: none"> • Collaborative Work in Pathology: The original plan was to undertake a Pathology audit in respect of BTHFT. However, Audit Yorkshire now also provided internal audit services to Airedale Foundation Trust, who have Pathology in their plan for Year 2 (next year). KR stated that following a discussion with the BTHFT Medical Director and representatives from Airedale NHS FT, the conclusion was that more value would be added by deferring this audit to 2019 and then carrying out a full end to end audit of the Joint Venture. <u>The Committee agreed to defer this audit.</u> • Organisation Governance Deep Dives: KR had discussed with TC the work currently being undertaken as part of the Board/Committee Review and it was recommended that this review be deferred to 2019 to allow for the new governance structure time to bed in. <u>The Committee agreed to defer this audit.</u> • Asset Utilisation – Audit Yorkshire carried out an audit on this in 2016 and 2017 in terms of looking at high ticket items. The recommendations are still being worked on. It was thought that another audit of this now would replicate what has already been done and be of no value. <u>The Committee agreed to defer this audit.</u> • PLACE Benchmarking Approach – was included in the 17/18 plan internal audit plan to compare how individual Trusts go about carrying out PLACE assessments, train the assessors and identify areas. Work was commenced, but it was found that other clients were not supportive of sharing information. KR spoke to Karen Dawber and, as the Foundation Trust already receives benchmarking material to clarify where it is in terms of other areas, it was thought that there would not be much value to add. <u>The Committee agreed to cancel this audit.</u> <p>BS queried the 36 days removed in respect of deferred or cancelled reviews. He enquired whether these days should be redeployed to undertake other audit reviews that 'just missed the cut' in striking the 18/19 Internal Audit Plan. KR stated that there were none that missed the 'cut'. The Trust was at the start of a</p>	<p>Director of Governance and Corporate Affairs 2018/77</p>
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	<p>three year plan and it was quite standard to have a steady stream of deferred days through the year as this is a live document.</p> <p>The Committee noted the 100% compliance with Internal Audit key performance indicators.</p> <p>BS highlighted that most of the informatics audits were running behind. KR explained that this was due to the relevant key members of staff having been away. KR stated that she had met with the Director of Informatics earlier in the day and discussed the two current audits.</p> <p>BS queried if undertaking the Data Quality; Post EPR go-live audit is appropriate at this time, given the known continuing problems with data quality. KR reported that there was a large 20 day audit in the initial plan. It was agreed that this would be split into two separate audits; part one of which is to be done now looking at how to identify data quality issues and put together an action plan to be delivered by December 2018. A second audit will be carried out later in 2018/19 to check if improvements can be seen.</p> <p>KR asked the committee to note the detailed reports presented on the following;</p> <ul style="list-style-type: none"> • <u>RTT Submission; Data Quality</u> – this was a high level audit that provided significant assurance in terms of the management controls that the Foundation Trust now has and how these validate the information, ensuring that it is not submitted without approval. BS asked if there would be value in perhaps sharing this with commissioners. MH confirmed that he would consider this. <p>BS queried the December 2018 target date in the second recommendation regarding the Access Team staff being reminded to complete tasks in line with the submission timetable. KR clarified that this doesn't necessarily mean it will take over two months to complete the action, but that it will take time to see the results of the recommendation coming through.</p> <p>BS suggested that it would generally be helpful to have reasons noted by the audit report authors as to the amount of time specified to carry out actions to address audit findings and recommendations. This would help Committee members (and others) to be reassured that they are completed as quickly as possible. KR would address this.</p> <ul style="list-style-type: none"> • <u>Emergency Department Clinical Records Follow-up.</u> This is the follow-up to the limited assurance report from 2017. Following the introduction of EPR, this is now providing high assurance. Two recommendations that were not in the first report have been agreed with the Chief Nurse and Chief Operating Officer. • <u>Non-Clinical Appraisals.</u> This is post-implementation audit review of the new appraisal system and provides overall significant assurance, with the majority of areas providing high assurance. There was one area with limited assurance in terms of the current completion levels and target date of December 2018. Three recommendations were made, with one to be confirmed. KR agreed to email BS with the date of this. • <u>Ionisation Radiation Regulations.</u> This was a detailed audit that provided 	<p>Director of Finance 2018/78</p> <p>Audit Yorkshire 2018/79</p>
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	<p>overall significant assurance. The new regulations that came in at the start of 2018 were reviewed and a gap analysis was done against the majority of the regulations. The team were able to demonstrate that they knew what the requirements were. There are still things that need to be done to be fully compliant, but this is progressing.</p> <ul style="list-style-type: none"> • <u>Emergency Preparedness, Resilience and Response.</u> This review was scheduled to be presented to the Quality Committee at the end of October. TC reported that this was a check that Audit Yorkshire were asked to do as part of the submission to test assurance on the key core standards. Two were short of being substantially compliant and the overall compliance was 84%. To become substantially compliant, works needs to be done around pandemic flu and the business continuity matrix. An action plan should be in place to be fully compliant by March 2019. • <u>Business Case; Pre and Post Implementation Controls.</u> This provided overall significant assurance and seven recommendations. The pre business case approvals were quite robust. One area that needs strengthening is the post implementation reviews and how these are measured and reported going forward. BS queried the timescale of May 2019. MH clarified that this is when they are next due for review and they come through every two years. This isn't a significant issue and classed as a minor. • <u>Private Patients Follow-up.</u> An audit review in this area provided limited assurance in 2017. A lot of the processes have since changed. There are a few areas that still need work, but progress has been made. Two moderate recommendations remain. TH asked if the quality of care for private patients is considered. KR clarified that this wasn't part of this audit, but could be looked at in the future. It was agreed to review this in Quarter 4. • <u>Temporary Staffing orce; Agency Staff.</u> This focused on two distinct areas; the mechanisms in place for the 'Flexible Workforce Team' and 'Estates and Facilities' which have their own processes and fall outside of the flexible workforce team. The Committee was asked to note that the high assurance level predominantly related to the flexible workforce team with some learning for Estates and Facilities in terms of making sure they mirror the processes adopted by the flexible work force team to secure improvements. • <u>Catering Services.</u> This provided overall significant assurance and was described as a good audit with few comments. Six recommendations were made around housekeeping and training. <p>The Committee noted the good results and assurance provided and, the actions being taken to address the less favourable reports. The feedback from both SB and TS provided good insights into the actions being undertaken to address issues.</p>	<p>Audit Yorkshire 2018/80</p>
A.10.18.8	<p>Internal Audit Follow-Up Report</p> <p>KR presented the second follow-up report of this financial year showing the progress that has been made. There is one outstanding audit recommendation from 2015/16 around the management of contracts and negotiations. A lot of work has been done on this particular area but it is not yet in a position to close. SU asked what is needed to complete this audit. MH clarified that contract</p>	

	<p>management processes have moved on since the original audit, with a system-wide approach to agreeing a standardised charging mechanism across all of WYAAT.</p> <p>There are issues at the moment regarding Consultants not providing services outside the Trust in certain circumstances. . A schedule of principles has been agreed and a charging mechanism now needs to be put into place. MH has a meeting with the Directors of Finance for Calderdale and Airedale in November 2018 to discuss and hopes that this will be resolved by year-end.</p> <p>The Committee agreed for the outstanding recommendation to remain on the report as an open action until completed.</p> <p>The Committee noted the assurance received regarding the follow-up actions.</p>	
A.10.18.9	<p>Internal Audit Charter</p> <p>BS reminded the meeting that this was first considered in August and it was requested that it was reviewed and approved by the Executive Management Team prior to the Committee providing its approval.</p> <p>MH advised that the the Executive Management team had reviewed and approved the Charter at its meeting on 4 September, requiring no changes.</p> <p>Following discussion, the Committee approved the Internal Audit Charter.</p>	
A.10.18.10	<p>Annual Review of Internal Audit & External Audit Performance</p> <p>HKT reported that Audit Yorkshire had agreed with MH to go through an appropriate assessment process and produce a short paper on the assessment of internal audit performance over the last year for the February 2019 meeting.</p> <p>In terms of external audit, PH reported that a 'post-audit meeting' has been held with the finance team. BS requested an update on this and any suggestions as to how MH might assess the performance of the External Auditor. PH stated that there was a contract review meeting between the Finance Team and Deloitte which was facilitated by the Procurement Team. The post-audit meeting mainly discussed logistics, relaying information and the timing of Committee meetings. MH referred to the challenges in the 2018 audit around access to individuals and agreed to be the point of contact for any issues that needed escalating.</p> <p>The Committee agreed that MH would liaise with PH to produce a short summary report of the assessment of the external audit process and the lessons learned from Year 1. This summary report would be presented at the February 2019 meeting.</p>	<p>Director of Finance/ Audit Yorkshire 2018/81</p> <p>Director of Finance/ Deloitte 2018/82</p>
A.10.18.11	<p>Losses and Special Payments and Tender Waivers Update</p> <p>MQ presented the report. The Committee has now had sight of the detailed documentation and was satisfied with this. The Committee agreed it would be beneficial to hear the opinion of the new Head of Procurement on the documentation procedures and controls with regard to Procurement. The Committee noted the report.</p>	<p>Deputy Director of Finance</p>

	MQ further confirmed that the new Strategic Head of Procurement would be present at the Committee meeting in December.	2018/83
A.10.18.12	<p>Annual Security Report</p> <p>The Committee noted that this report was presented in response to an action from the Committee's annual self-assessment in 2017. However, the purpose behind the Committee reviewing this report was unclear. The report had previously been considered by the Quality Committee.</p> <p>TC commented that it was important to be clear on the purpose of the items presented to Committee and advised that, as part of the Board / Committee review all Committee workplans would include a statement of purpose for each item.</p> <p>The Committee noted the report.</p>	
A.10.18.13	<p>Clinical Audit High Priority Work Plan</p> <p>TC stated that the report was intended to provide assurance to the Committee. She advised that the Executive Management Team (EMT) had received and reviewed the Plan. TC clarified that there is a detailed action plan in place which is managed by the Clinical Audit and Effectiveness Committee. The Work Plan is managed on a quarterly basis through the Clinical Audit and Effectiveness Committee and weekly by the Clinical Audit and Effectiveness Team.</p> <p>BS stated that he was concerned that the report only included a list of audits and and it was not clear whether they were being planned and completed in a timely manner. TC explained that the quarterly reports provide additional detail and the Quality Committee was in receipt of these.</p> <p>Following discussion, it was agreed that the Audit and Assurance Committee should be seeking assurance that the correct systems and processes are in place and that the Quality Committee should escalate any concerns about the conduct of the programme to the Audit and Assurance Committee. It was further agreed that this kind of escalation needs to be made clearer as part of the Committee Terms of Reference reviews. This would be considered as part of the review of the Committee Terms of Reference.</p> <p>TC added that all the national audits are currently being delivered and this is highlighted quarterly to the Quality Committee, which is in receipt of any exception and overarching reports. She asked the Audit and Assurance Committee to note that the Quality Committee will also receive the Annual Clinical Audit report. TC further reported that every national audit is reflected in the workplan.</p> <p>TC agreed to circulate the Quarter 1 papers.</p> <p>The Committee noted that workplan and was reassured as to the appropriateness and completeness of the plan and that progress will be monitored through the year.</p>	<p>Director of Governance and Corporate Affairs 2018/84</p>
A.10.18.14	CQC Compliance	

	<p>TC explained that there are different ways of considering the actions required in response to the CQC inspection. She stated that a compliance action plan has been presented to the Board. She added that work is ongoing with the CQC in terms of the assurance they expect to see. She asked the Committee to note that the Chief Executive had requested random mock inspections of every speciality to be undertaken by December. Reviews of Maternity and Surgery have been completed and Medicine is almost complete. A three day event is scheduled for November 2018 when some of the smaller specialities will undergo mock inspections. A rating will be applied to those services and areas where there are issues identified, particularly around productivity.</p> <p>It was agreed that the compliance action plan that goes to Board also needs to come to the Committee. The Committee agreed to review the compliance action plan, as regards both 'must do' and 'should do' actions, outside the meeting and pick up any points arising at the December meeting.</p>	Director of Governance and Corporate Affairs 2018/85
A.10.18.15	<p>Audit Committee Annual Self-Assessment: <i>time scale for delivery of actions</i></p> <p>BS stated that the Trust Chairman is persuaded by the idea of the Committee becoming the assembler and assessor of assurance reports coming from each other Board committee, covering relevant BAF risks and any other risks rated ≥ 12.</p> <p>It was agreed that this should be followed up at the Board meeting on the 8 of November 2018 when the outcomes from the Committee review will be discussed.</p> <p>BS proposed and it was agreed that the Committee's revised draft Terms of Reference and workplan incorporating the timescales for the delivery of actions for self-assessment are revisited at the December 2018 Committee meeting.</p>	Chair AAC 2018/86
A.10.18.16	<p>Review of Draft Revised Audit Committee Terms of Reference</p> <p>As considered under the previous item, the Committee would consider the draft revised terms of reference at the December 2018 Audit Committee meeting.</p>	Chair AAC 2018/87
A.10.18.17	<p>Draft Revised Audit Committee Workplan 2018-19</p> <p>As considered under item A.10.18.15, the Committee would consider the draft revised workplan at the December 2018 Audit Committee meeting</p>	Chair AAC 2018/88
A.10.18.18	<p>Audit Committee Annual Report to Board</p> <p>The report was received by the Committee. It was agreed that it would be presented to the Board on the 8 November 2018.</p>	Chair AAC 2018/89
A.10.18.19	<p>Any Other Business</p> <p>1. Additional External Audit Fee for 2017/18 Audit</p> <p>MH reported that there had been a request by Deloitte for an additional fee of £1,000 to cover additional work, over and above that originally planned in respect</p>	

	<p>of the audit review of the 2018 Quality Accounts. PH confirmed that the fee was connected to two missed or partially completed meetings where Trust personnel either were not fully briefed or not available. MH agreed that this was a fair charge.</p> <p>The Committee approved the decision.</p> <p>2. Proposed Appointment of External Audit to Perform Non-audit Work</p> <p>TC explained that there was an intention to appoint Deloitte to perform some non-audit work to support the Foundation Trust with 'Use of Resources' and revisit some of the Well-Led work. The decision is awaited today and a single tender waiver is due to be completed. Given the quantum of the associated fee, prior approval is required from the Committee.</p> <p>BS requested a document describing the reasons for approval. TC to circulate.</p> <p>3. Business Continuity Planning (BCP)</p> <p>An internal audit report was received in May 2018 which pointed to the wider issue of deficiencies in BCP within the Foundation Trust. BS requested that the Committee was informed about the actions being taken in response to those deficiencies by the Executive Directors. JM confirmed that this is logged as an action for Board and should be picked up at the meeting on the 8th of November 2018. BS requested that this was maintained on the Committee minutes and action log.</p> <p>TC suggested that she meet with KR to discuss the options available to test the work that had been done. TC added that the Trust has made improvements to the framework and reviewed and approved several policies related to BCP.</p>	<p>Director of Governance and Corporate Affairs 2018/90</p> <p>Director of Governance and Corporate Affairs 2018/91</p>
A.10.18.20	<p>Matters to Share With Other Committees</p> <p>It was agreed that the discussion of Committee matters at the forthcoming Board meeting was a key point.</p>	
A.10.18.21	<p>Matters to Escalate to Corporate Risk Register</p> <p>There were no items to escalate to the Corporate Risk Register.</p>	
A.10.18.22	<p>Matters to Escalate to the Board of Directors</p> <p>The Committee noted the Quality Committee Annual Report for approval.</p> <p>There were no matters of 'escalation' however, the now approved Committee Annual Report 2017/18 would be shared with Board.</p>	
A.10.18.23	<p>Items Deferred to Subsequent Meetings</p> <p>A.10.18.14 – CQC Compliance paper. Follow-on in terms of actions and Terms of Reference / Workplan.</p>	

A.10.18.24	Attendees for Subsequent Audit Committee Meetings The following had been invited to attend subsequent meetings of the Audit and Assurance Committee <ul style="list-style-type: none"> • Chief Digital Information Officer - Data Quality Assurance • Chief Nurse – Freedom to Speak Up • Strategic Head of Procurement - Procurement processes 	
A.10.18.25	Review of Meeting The Committee noted that good discussions had taken place. It was agreed that the focus on Internal Audit reports was useful.	
A.10.18.26	Date and Time of Next Meeting Tuesday 4 th of December 2018, 2pm to 5pm	

BRADFORD TEACHING HOSPITALS NHS FOUNDATION TRUST
ACTIONS FROM AUDIT AND ASSURANCE COMMITTEE MEETINGS 30 OCTOBER 2018
(Those actions closed at the meeting held on 30 October 2018 are highlighted in grey.)

Date of Meeting	Agenda Item	Required Action	Lead	Timescale	Comments/Progress
18.05.18	A.5.18.11	Internal Audit Progress Report Formatting issues within Board Pad were noted. JM will review.	Head of Corporate Governance 2018/26	30 October 2018	JM has reviewed this again with Sheridan Osbourne. The problems appear when a Word document is converted to PDF. The new system, Diligent, will be in use from November 2018. <u>Action closed.</u>
07.08.18	A.8.18.5	Matters Arising The Committee agreed that going forward Committee meetings would not be scheduled during the month of August.	Head of Corporate Governance 2018/37	30 October 2018	TC reported that a full scale review of next year's meeting dates is being done. It was agreed that the meetings need to be scheduled in time to obtain the correct information and then report to Board. <u>Action closed.</u>
07.08.18	A.8.18.6	Benchmarking & Sector Developments Report BS stated that it would be helpful to direct the Partnerships Committee towards pages 4 and 6 of the Sector Developments Report and the Finance and Performance Committee to page 5 of the report. He further requested that the full report is circulated to the Executive Directors for information.	Head of Corporate Governance 2018/38	30 October 2018	This has been seen at the Finance and Performance Committee, Major Projects Committee and Executive Management Team meeting. <u>Action closed.</u>
07.08.18	A.8.18.6	Benchmarking & Sector Developments Report MQ confirmed that a post-audit discussion was	Director of Finance	30 October 2018	On agenda for 30.10.18. <u>Action closed.</u>

Date of Meeting	Agenda Item	Required Action	Lead	Timescale	Comments/Progress
		planned for the following week. An update would be provided to the Committee at the next meeting.	2018/40		
07.08.18	A.8.18.7	Internal Audit Progress Report Risk Register Benchmarking Review - KR agreed to provide confirmation to the Committee what the X axis on the bar chart is measuring as it was not clear	Internal Audit Manager 2018/41	30 October 2018	The update from KR has been circulated. <u>Action closed.</u>
07.08.18	A.8.18.7	Internal Audit Progress Report Risk Register Benchmarking Review - BS queried what the four gaps in the table meant - KR agreed to go back to the relevant auditor to check this.	Internal Audit Manager 2018/42	30 October 2018	This has been circulated. <u>Action closed.</u>
07.08.18	A.8.18.7	Internal Audit Progress Report It was agreed that an enquiry would be made to see if there were any actions arising for the Audit and Assurance Committee from the Integrated Governance and Risk Committee in response to their review of the Risk Register Benchmarking findings.	Head of Corporate Governance 2018/43	30 October 2018	This was considered by the Integrated Governance and Risk Committee. No actions were arising for the AAC. <u>Action closed.</u>
07.08.18	A.8.18.7	Internal Audit Progress Report Capital Projects - BS requested that, at the next meeting only, the committee was provided with completed tender waiver forms (as part of the Exceptions Report) to see how they were completed.	Deputy Director of Finance 2018/44	30 October 2018	This is on the agenda for 30.10.18. <u>Action closed.</u>
07.08.18	A.8.18.9	Internal Audit Charter The Charter should be presented to the Executive Management Team meeting for the Executives' review and acceptance prior to its consideration for approval by the Audit and Assurance Committee.	Head of Corporate Governance 2018/45	30 October 2018	This has been to the Executive Management Team. On the agenda for 30.10.18. <u>Action closed.</u>

Date of Meeting	Agenda Item	Required Action	Lead	Timescale	Comments/Progress
07.08.18	A.8.18.10	Clinical Audit Annual Report BS requested that the detailed report submitted to the Clinical Effectiveness Committee and the Quality Committee is provided to the Audit and Assurance Committee.	Director of Governance and Corporate Affairs 2018/46	30 October 2018	It was agreed that clarification was needed on whether the Clinical Effectiveness and Quality Committees had reviewed the report and were satisfied. TC clarified that this happens routinely. <u>Action closed.</u>
07.08.18	A.8.18.10	Clinical Audit Annual Report TC agreed to circulate an exemplar of the report received by the Clinical Audit and Effectiveness Group to the Committee outside of the meeting.	Director of Governance and Corporate Affairs 2018/47	30 October 2018	TC circulated the exemplar in August. <u>Action closed.</u>
07.08.18	A.8.18.11	Exception Reports MQ asked the Committee to note the contents of the report. He advised that a validation exercise was being carried out to ensure all tender waivers had been captured. He drew attention to the Procurement and Estates data which had been combined within this report and advised that for the next report the data would be provided separately.	Deputy Director of Finance 2018/48	30 October 2018	On the agenda for 30.10.18. <u>Action closed.</u>
07.08.18	A.8.18.11	Exception Reports BS commented on the relatively high number of single tenders included within the report and MQ agreed to check and confirm the dates with regard to these	Deputy Director of Finance 2018/50	30 October 2018	MQ reported that informatics licenses are normally up for renewal every 12 months and this is why there is an increased volume in Quarter 1. <u>Action closed.</u>
07.08.18	A.8.18.11	Exception Reports	Deputy Director of	30 October	This has been done. <u>Action</u>

Date of Meeting	Agenda Item	Required Action	Lead	Timescale	Comments/Progress
		MQ agreed to email PH with details of the special severance payment noted in the report.	Finance 2018/51	2018	<u>closed.</u>
07.08.18	A.8.18.11	Exception Reports The Committee agreed that it would be useful to monitor the level of spending in the Trust, which at this stage was noted to be lower than average.	Chair of the AAC 2018/52		It was agreed that this was observed within the reports. <u>Action closed.</u>
07.08.18	A.8.18.12	Audit Committee Annual Report to Board The Committee agreed that the Annual Report which would be received at the next Committee meeting would refer to information from April 2017 and the reporting period would be extended to after the meetings held in May 2018.	Chair of the AAC/Head of Corporate Governance 2018/53	30 October 2018	On agenda for 30.10.18. <u>Action closed.</u>
07.08.18	A.8.18.14	Review of Audit and Assurance Committee Terms of Reference BS advised the Committee that he has agreed with the Chairman to draft the Audit and Assurance Committee Terms of Reference with regard to the outcomes from the self-assessment and with reference to the guidance provided in the HMFA handbook. He will also produce a form of narrative that will be broadly ready to fit into the other Committees' Terms of Reference on how they should interact with the Audit and Assurance Committee. A draft of the Audit and Assurance Committee Terms of Reference will be available for review at the next Committee meeting along with the proposed form of words to be included within the Terms of Reference for the other Committees of the Board.	Chair of the AAC 2018/66	30 October 2018	On agenda for 30.10.18. <u>Action closed.</u>
07.08.18	A.8.18.15	Audit and Assurance Committee Workplan	Chair of the AAC/	30 October	On agenda for 30.10.18. <u>Action</u>

Date of Meeting	Agenda Item	Required Action	Lead	Timescale	Comments/Progress
		2018-19 BS stated that the workplan needs to reflect the Audit and Assurance Committee Terms of Reference. Once the Terms of Reference have been refined and agreed the workplan will be updated. The Committee agreed that the workplan would include assurance reports to be provided by each of the Committees. The schedule for receipt will need to be considered as each would first come to the Audit and Assurance Committee prior to receipt by the Board.	Head of Corporate Governance 2018/67	2018	<u>closed.</u>
03.04.18	A.4.18.6	Matters Arising <u>Counter Fraud Work Plan</u> TC to consider integrating this into the plans to develop a Trust-wide assurance map.	Director of Governance and Corporate Affairs 2018/10	4 December 2018	<u>18.05.18:</u> BS will speak to TC outside of the meeting. <u>30/10/2018:</u> The assurance map would be provided to the next meeting. <u>29/11/18:</u> Update from TC: This has now been integrated into the ProgRESS programme of assurance reviews however, this is currently suspended due to the whole Trust mock inspection programme that is taking place during Quarter3. This will be picked up in Q4. <u>Committee to note that this action is deferred</u>
18.05.18	A.5.18.20	Security Management Standards for Providers MH noted Action 3.2 concerning clinically related challenging behaviour was being addressed by the	Director of Finance 2018/34	4 December 2018	<u>Item is on the agenda and will be presented by Director of Governance and Corporate</u>

Date of Meeting	Agenda Item	Required Action	Lead	Timescale	Comments/Progress
		FT. MH would report back to the Committee in December 2018.			<u>Affairs.</u>
07.08.18	A.8.18.11	Exception Reports MQ informed the Committee that a new Head of Procurement would start in post during the following week. BS stated that at some point it would be useful for the appointee to attend the Audit and Assurance Committee to provide assurance that the appropriate processes have been followed and no single tenders have been issued inappropriately.	Deputy Director of Finance 2018/49 <u>See also 2018/83</u>	4 December 2018	The Strategic Head of Procurement is now in post. MQ will arrange for him to attend the December meeting. <u>In attendance for the agenda item.</u>
07.08.18	A.8.18.13	Audit Committee Annual Self-Assessment <u>Interaction with other Board Committees</u> – BS reported that the Committee does not, but should to comply with good practice, receive assurance reports from the other Board Committees. It is good practice for an Audit Committee to aggregate and assess assurance obtained and reported by other Board Committees, on behalf of the Board. This was to be pursued as part of the upcoming review of Committee terms of reference.	Chair of the AAC 2018/54	4 December 2018	Committee terms of reference being considered by the Committees and the AAC. <u>Item on the agenda</u>
07.08.18	A.8.18.13	Audit Committee Annual Self-Assessment <u>Membership of the Committee</u> - BS advised that the Chairman had agreed to consider expanding membership with the addition of a clinician. It was clear that this could not be the Chair of the Quality Committee.	Chair of the AAC 2018/55	4 December 2018	<u>30/10/18:</u> BS has asked the Chairman to take this on board. There are no immediate changes planned, but this needs to be factored into the future appointment of NEDS and the allocation of NEDs to committees. No specific date has been set and this is tied into the committee reviews.

Date of Meeting	Agenda Item	Required Action	Lead	Timescale	Comments/Progress
07.08.18	A.8.18.13	Audit Committee Annual Self-Assessment <u>Risk Escalation Assurance Framework</u> - BS requested that the terms of reference agreed with regard to the work should be shared with the Committee members outside of the meeting.	Internal Audit 2018/56	4 December 2018	30/10/18: A discussion was had about how the Committee would handle assurance around the REAF. It was agreed that the action was for Internal Audit to share a copy of the audit brief with the Committee.
07.08.18	A.8.18.13	Audit Committee Annual Self-Assessment <u>Regulatory Requirements</u> - TC agreed to work with KR on a proposal listing all regulations and assurance functions. The proposal will be presented to the Committee in December.	Director of Governance and Corporate Affairs 2018/58	4 December 2018	30/10/18: KR and TC have met to go through this and it has been mapped out from a health and safety perspective. Further work is underway to establish a full list of requirements. <u>This item is on the agenda.</u>
07.08.18	A.8.18.13	Audit Committee Annual Self-Assessment <u>Data Quality</u> - the Director of Informatics will be invited to the Committee to provide an update on the new policy.	Director of Informatics 2018/59	4 December 2018	30/10/18: It was agreed that the Committee is seeking assurance in relation to the Trust-wide data quality issues. The Committee is seeking assurance that data quality has been addressed. 29/11/18: The Chief Digital and Information Officer will be in attendance at the Committee in February. Audit work on data is currently underway with phase one expected to be completed during December. <u>Committee to note that this action is deferred to February</u>
07.08.18	A.8.18.13	Audit Committee Annual Self-Assessment	Director of	4 December	30/10/18: The Committee is

Date of Meeting	Agenda Item	Required Action	Lead	Timescale	Comments/Progress
		<u>Third Parties</u> - It was requested that the Director of Finance and the Chief Operating Officer should discuss this further and feedback to the Committee in October.	Finance 2018/62	2018	seeking assurance in respect of third party provider key functions to the Trust. MQ is liaising with Harrogate regarding what could be brought to Bradford. TC suggested looking at business continuity in terms of third parties. MQ advised that he was liaising with Harrogate NHSFT to determine what would be useful to include at BTHFT. <u>This item is on the agenda.</u>
07.08.18	A.8.18.13	Audit Committee Annual Self-Assessment <u>Receiving ongoing assurance regarding clinical risks arising from financial pressures</u> - It was agreed that this should be picked up and considered (<i>by the Board</i>) as part of the review of the Committees and their Terms of Reference.	Chairman 2018/63	4 December 2018	Under consideration as part of the review of committees terms of reference and workplans. This will be concluded at the January 2019 Board of Directors.
30.10.18	A.10.18.5	Deloitte Annual Audit Plan <u>"Assess the quality and capacity of the internal team, their incentives and the need for supplementary skill sets"</u> - BS to confer with the Chairman to determine how best to approach this as the Audit and Assurance Committee may not be the appropriate place.	Chair of the AAC 2018/70	4 December 2018	
30.10.18	A.10.18.5	Deloitte Annual Audit Plan MH agreed to add PH to the distribution list for the monthly finance reports that were received by the Finance and Performance Committee.	Director of Finance 2018/72	4 December 2018	

Date of Meeting	Agenda Item	Required Action	Lead	Timescale	Comments/Progress
30.10.18	A.10.18.5	Deloitte Annual Audit Plan <u>NHS Payment Reform Proposals</u> - MH agreed to circulate the consultation comments to the Committee members.	Director of Finance 2018/73	4 December 2018	
30.10.18	A.10.18.7	Internal Audit Progress Report <u>Pharmacy and Medicine Management</u> - the full report will be uploaded to Boardpad in line with the usual practice.	Head of Corporate Governance 2018/76	4 December 2018	Document uploaded.
30.10.18	A.10.18.7	Internal Audit Progress Report <u>Pharmacy and Medicine Management</u> - TC to flag medicines management as a concern at her meeting with the Chief Executive, Chief Nurse, Medical Director, Chief Operating Officer and Director of Strategy and Innovation	Director of Governance and Corporate Affairs 2018/77	4 December 2018	TC confirmed discussed with the Chief Executive, Chief Nurse, Medical Director, Chief Operating Officer and Director of Strategy and Innovation
30.10.18	A.10.18.7	Internal Audit Progress Report <u>RTT Submission Data Quality</u> - MH to consider sharing the audit report with the CCG.	Director of Finance 2018/78	4 December 2018	
30.10.18	A.10.18.7	Internal Audit Progress Report <u>Non-clinical Appraisals</u> - "tbc" referenced. KR agreed to provide confirmation of the date (see page 34 of report)	Audit Yorkshire 2018/79	4 December 2018	
30.10.18	A.10.18.11	Losses and Special Payments and Tender Waivers Update The Committee agreed it would be beneficial to hear the opinion of the new Head of Procurement on the documentation procedures and controls with regard to Procurement. MQ would confirm the date of attendance.	Deputy Director of Finance 2018/83 <u>See also 2018/49</u>	4 December 2018	Strategic Head of Procurement will be in attendance at the Committee for the presentation of the 'Exception Reports' agenda item.
30.10.18	A.10.18.13	Clinical Audit High Priority Work Plan	Director of	4 December	<u>Item added to the agenda to</u>

Date of Meeting	Agenda Item	Required Action	Lead	Timescale	Comments/Progress
		TC agreed to circulate the Quarter 1 papers.	Governance and Corporate Affairs 2018/84	2018	provide assurance with regard to Effectiveness and Governance Reporting.
30.10.18	A.10.18.14	CQC Compliance It was agreed that the compliance action plan that goes to Board also needs to come to the Committee. The Committee agreed to review the compliance action plan outside the meeting and pick up any points arising at the December meeting.	Director of Governance and Corporate Affairs 2018/85	4 December 2018	<u>Item added to the agenda.</u>
30.10.18	A.10.18.15	Audit Committee Annual Self-Assessment: <i>time scale for delivery of actions</i> BS proposed that the Terms of Reference, workplan and timescale for delivery of actions for self-assessment are revisited at the December 2018 Committee meeting.	Chair AAC 2018/86	4 December 2018	Consideration of timescale for delivery of actions to be deferred. Committee to agree virtual review to enable completion and sign off by AC to support Board sign off on 10 January.
30.10.18	A.10.18.16	Review of Draft Revised AC Terms of Reference The Committee would consider the draft revised terms of reference at the December 2018 Audit Committee meeting.	Chair AAC 2018/87	4 December 2018	<u>Item added to the agenda</u>
30.10.18	A.10.18.17	Draft Revised AC Workplan 2018-19 As considered under item A.10.18.15, the Committee would consider the draft revised workplan at the December 2018 Audit Committee meeting	Chair AAC 2018/88	4 December 2018	Consideration of timescale for delivery of actions to be deferred. Committee to agree virtual review to enable completion and sign off by AC to support Board sign off on 10 January.
30.10.18	A.10.18.18	Audit Committee Annual Report to Board The report was received by the Committee. It was agreed that it would be presented to the Board on	Chair of the AAC 2018/89	4 December 2018	Presented to Board on 8 November 2018.

Date of Meeting	Agenda Item	Required Action	Lead	Timescale	Comments/Progress
		the 8 th of November 2018.			
30.10.18	A.10.18.19	Any Other Business <u>Proposed Appointment of External Audit to Perform Non-audit Work</u> - BS requested a document describing, with reference to the Foundation Trust policy, why this should be approved. TC to circulate.	Director of Governance and Corporate Affairs 2018/90	4 December 2018	Document circulated and approved.
30.10.18	A.10.18.19	Any Other Business <u>Business Continuity Planning (BCP)</u> - An internal audit report was received around May 2018 which pointed to the wider issue of deficiencies in BCP within the Foundation Trust. BS requested that this was maintained on the Committee minutes and action log.	Chief Executive 2018/91	4 December 2018	Update provide by Chief Executive at Board of Directors on 8 November.
07.08.18	A.8.18.6	Benchmarking & Sector Developments Report MQ stated that a paper would be produced in January/February regarding the accounting changes and the Finance Team would work with the Executive Management Team on the proposed approach to be taken regarding assurance.	Director of Finance 2018/39	February 2019	
07.08.18	A.8.18.13	Audit Committee Annual Self-Assessment <u>Evidence relating to the Trust's Continuing Fitness to Function</u> . The Committee agreed that TC would present a paper to the Committee at the beginning of Q4 regarding the Provider Licence.	Director of Governance and Corporate Affairs 2018/64	February 2019	
30.01.18	A.10.18.7	Internal Audit Progress Report Policy proposal regarding the process to follow to formally record any write off or lossess will go through TOG and EMT. TC has stated will be escalated to Quality Committee. Operational Plan	Deputy Director of Finance 2018/78	February 2019	

Date of Meeting	Agenda Item	Required Action	Lead	Timescale	Comments/Progress
		will link in to this report and what immediate actions need to be taken.			
30.10.18	A.10.18.5	Deloitte Annual Audit Plan <u>Plan of action regarding new accounting standards -</u> MQ reported that a paper would be presented to the Committee in February 2019 to highlight the impact of the changes. The paper would also cover any capital level risks that required attention.	Deputy Director of Finance 2018/68	February 2019	
30.10.18	A.10.18.5	Deloitte Annual Audit Plan <u>Impact of IFRS 9 and 15</u> - it was agreed that this would be discussed at the February meeting.	Director of Finance 2018/69	February 2019	
30.10.18	A.10.18.7	Internal Audit Progress Report <u>Vehicle Safety</u> - Monitoring of actions will be undertaken by the Health and Safety Committee. Then will come back to Audit Committee with update.	Audit Yorkshire 2018/75	February 2019	
30.10.18	A.10.18.6	Counter Fraud Update AJ commented that there was low representation from managers at the training sessions delivered. AJ agreed to contact Amanda Hudson, Head of Education to discuss further.	Counter Fraud Specialist, Audit Yorkshire 2018/74	February 2018	
30.10.18	A.10.18.10	Annual Review of Internal Audit & External Audit Performance HKT and MH to go through an appropriate assessment process and produce a short paper on the assessment of internal audit performance over the last year.	Director of Finance/Audit Yorkshire 2018/81	February 2019	
30.10.18	A.10.18.10	Annual Review of Internal Audit and External Audit Performance	Deloitte/Director of Finance	February 2019	

Date of Meeting	Agenda Item	Required Action	Lead	Timescale	Comments/Progress
		MH to liaise with PH to produce a short summary report of the assessment of the external audit process and the lessons learned from Year 1.	2018/82		
30.10.18	A.10.18.7	Internal Audit Progress Report <u>Private Patients Follow-up</u> - Additional audit to be undertaken in Q4; Private Patients and the Quality of Care received.	Audit Yorkshire 2018/80	April 2019	
07.08.18	A.8.18.13	Audit Committee Annual Self-Assessment TC agreed to present a report to the Committee regarding the Assurance Framework in April 2019.	Director of Governance and Corporate Affairs 2018/57	April 2019	
07.08.19	A.8.18.13	Audit Committee Annual Self-Assessment <u>Data Quality</u> - An annual data quality report will be expected, with a particular focus on in-year changes.	Director of Informatics 2018/60	April 2019	
07.08.18	A.8.18.13	Audit Committee Annual Self-Assessment <u>Freedom to Speak Up Arrangements</u> - the Committee noted that an annual report would be submitted to the Quality Committee and the Board. It was agreed that the report should also be submitted to the Audit and Assurance Committee.	Chief Nurse 2018/65	April 2019	
07.08.18	A.8.18.13	Audit Committee Annual Self-Assessment <u>Clinical Audit Assurance</u> - It was agreed that the Audit and Assurance Committee should review audit conduct (such as data quality), and the Quality Committee should focus on risks and areas for improvement. It was agreed that the Quality Committee should, adhering to the terms of reference, take the first step to consider the processes and outputs and confirm these in an	Director of Governance and Corporate Affairs 2018/61	July 2019	

Date of Meeting	Agenda Item	Required Action	Lead	Timescale	Comments/Progress
		assurance statement to the Board and the Audit and Assurance Committee on behalf of Board.			