

## AUDIT AND ASSURANCE COMMITTEE MEETING MINUTES

<b>Date:</b>	Tuesday 16 April 2019	<b>Time:</b>	10.30am-1.00pm
<b>Venue:</b>	Estates Meeting Room, BRI	<b>Chair:</b>	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, Chair (BS)</li> <li>- Mr Amjad Pervez, Non-Executive Director (AP)</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 Tanya Claridge, Director of Governance and Corporate Affairs (TC)</li> <li>- Corinne Jeffrey, Acting Divisional General Manager, in attendance to represent Sandra Shannon, Chief Operating Officer, for agenda item A.4.19.11 – Short Stay Ward Follow Up Report (CJ)</li> <li>- Ms Cindy Fedell, Chief Digital Information Officer, in attendance for agenda item A.4.19.20 – Data Quality and A.4.19.21 – Cyber Security</li> <li>- Ms Karina Rogers, Audit Yorkshire (KR)</li> <li>- Ms Helen Kemp-Taylor, Audit Yorkshire (HKT)</li> <li>- Mr Nick Rayner, Deloitte (NR)</li> <li>- Mr Paul Hewitson, Deloitte (PH)</li> <li>- Ms Adele Jowett, Audit Yorkshire (AJ)</li> <li>- Ms Mel Lomas, Minute Taker (ML)</li> </ul>		

No.	Agenda Item	Action
<b>A.4.19.1</b>	<b>Apologies for Absence</b>	
	Ms Selina Ullah, Non-Executive Director Mr Jon Prashar, Non-Executive Director Ms Karen Dawber, Chief Nurse (due to be in attendance) Ms Sandra Shannon, Chief Operating Officer (due to be in attendance)	
<b>A.4.19.2</b>	<b>Declarations of Interest</b>	
	There were no declarations of interest made in addition to those already made on the corporate register.	
<b>A.4.19.3</b>	<b>Minutes of the meeting held on 5 February 2019</b>	
	The minutes were accepted as a correct record of the meeting held on the 5th of February, with the addition of the apologies of HKT.	

A.4.19.4	Matters Arising
	<p>BS gave apologies for the late rescheduling of the meeting from the 2<sup>nd</sup> of April 2019.</p> <p>The following items from the action log were closed:</p> <ol style="list-style-type: none"> <li>1. A.10.18.19 (30.10.18) 2018/91 - Business Continuity Planning (BCP)</li> <li>2. A.8.18.13 (07.08.18) 2018/57 - Audit Committee Annual Self-Assessment</li> <li>3. A.8.18.13 (07.08.18) 2018/60 - Audit Committee Annual Self-Assessment (Data Quality)</li> <li>4. A.10.18.7 (30.10.18) 2018/80 - Internal Audit Progress Report (Private Patients Follow-up)</li> <li>5. A.12.18.11 (04.12.18) 2018/104 – ISA 260</li> <li>6. A.12.18.10 (04.12.18) 2018/101 - Bradford Hospitals Charity Annual Report and Accounts 2017/18</li> <li>7. A.2.19.7 (05.02.19) 2018/111 - Internal Audit Progress Report (Deloitte to work with staff affected by the divisional restructure to identify what was and was not working in terms of the governance structure)</li> <li>8. A.2.19.8 (05.02.19) 2018/112 - Internal Audit Follow-up Report (BH/31/2019)</li> <li>9. A.2.19.11 (05.02.19) 2018/114 - Exception Reports</li> <li>10. A.2.19.12 (05.02.19) 2018/115 - Accounting Standards 2018/19 (timing of Committee meetings)</li> <li>11. A.2.19.12 (05.02.19) 2018/116 - Accounting Standards 2018/19 (MEAV)</li> <li>12. A.2.19.13 (05.02.19) 2018/117 - Third Party Provider Functions</li> <li>13. A.2.19.14 (05.02.19) 2018/118 - Internal Audit Report Process</li> <li>14. A.2.19.16 (05.02.19) 2018/121 - Review Audit Committee Terms of Reference (amendment)</li> <li>15. A.2.19.16 (05.03.19) 2018/123 - Review Audit Committee Terms of Reference (change of wording)</li> <li>16. A.2.19.17 (05.02.19) 2018/124 - Audit Committee Workplan</li> <li>17. A.2.19.24 (05.02.19) 2018/125 - Annual Report/Quality Report - 2018/19 Timetable for Production.</li> </ol>

Section 2: External Audit	
2a Deloitte	
A.4.19.5	Benchmarking & Sector Developments Report
	<p>There was no specific paper for this agenda item, so the Chairman invited PH to provide an overall update in relation to the work of the external auditors.</p> <p>PH described that the main contemporaneous issues under consideration relate to the Trust's establishment of the Wholly Owned Subsidiary, the Capital Goods Scheme and associated evaluation process, and the implementation of two International Financial Reporting Standards (IFRS); IFRS 15 (revenue from Contracts with Customers (Income recognition) and IFRS 9 (Financial Instruments, Bad Debt provision).</p> <p>BS, in relation to the year-end financial position, gave an overview of an on-going dialogue between the Director of Finance and the External Auditors, and that as a result a number of issues were being considered internally.</p> <p>In relation to IFRS 15, PH summarised the auditor's specific area of interest around research and development monies, but described that, in relation to this standard there were no specific causes for concern.</p> <p>NR provided update on the work of the external auditors in relation to the Annual Report and Quality Account. The Committee was informed that most of the interim work relating to the first three quarters of 2018/19 had been completed.</p>

<p>It was noted by the Committee that there were several sections of the Quality Account where the data for the full year was not yet available, including the final 62 day wait (Cancer standard) data, which will not be available until the middle of May 2019.</p> <p>BS asked for confirmation that the Quality Committee was appraised in relation to the completion of the Quality Account, TC confirmed that the Committee had been provided with in-year up dates in relation to the quality priorities identified for the year, and had been receiving regular updates in relation to the construction and content of the report. TC confirmed that the final review and sign off of the final draft would be managed virtually.</p>	
<b>2b Foundation Trust Responses (by Exception)</b>	
<p>No agenda item for this meeting. Non-audit work by External Auditors is now a standing agenda item for each meeting as per the Committee's Workplan.</p>	

<b>Section 3: Internal Audit and Counter Fraud</b>	
<b>3a Audit Yorkshire</b>	
<b>A.4.19.6</b>	<b>Internal Audit Progress Report</b>
<p>The Committee received the Internal Audit Progress report, and noted that it described the outcome of nine finalised internal audit reports, all with a conclusion of with significant assurance.</p> <p><b>BH/32/2019 - Board Assurance Framework.</b> The Committee was advised that no overall opinion is given in relation to the outcome of this audit, but the results contribute to the overall Head of Internal Audit opinion. Four minor recommendations were made, which had all been agreed, for completion by the end of June 2019.</p> <p><b>BH/33/2019 - Budgetary Control – Reference Costs.</b> The Committee was informed that this audit concluded with an overall significant assurance opinion and included one moderate recommendation, which had been agreed. BS raised a concern about a sentence in the overall opinion <i>“the reported figures may not truly reflect the activity which has gone through the hospital”</i> and queried the implications of this. MH confirmed that the period of this audit covered the 2017/18 reference costs submission and the issues with data were anticipated and were linked to the Electronic Patient Record (EPR) go-live.</p> <p><b>BH/34/2019 – Financial Transactions.</b> The Committee was informed that this audit is undertaken on an annual basis and that the results were positive this year. The outcome of the audit reflected that the controls had been strengthened and the overall audit opinion was of significant assurance. Two recommendations were made, which have been agreed. BS queried the scope and limitations of the audit, asking for confirmation of what was meant by <i>“substantive testing of controls”</i>. HKT explained that both ‘compliance’ and ‘substantive’ testing are recognised and frequently used audit terminology relating to the depth and robustness of the testing methodology used.</p> <p><b>BH/35/2019 – Data Security and Protection Toolkit.</b> CF was in attendance for this agenda item. The Committee noted the overall significant assurance, and the four recommendations which had been agreed with the Chief Digital and Information Officer. BS asked if the six month target dates were the soonest the actions could be completed.</p>	

CF confirmed that the new toolkit was only released in late summer.

#### **BH/36/2019 – EPR Programme Assurance.**

CF was in attendance for this agenda item. The Committee was informed that this audit was an additional review requested by CF following a request for assurance from the Programme Board and was conducted across Bradford Teaching Hospitals NHS Foundation Trust and Calderdale and Huddersfield NHS Foundation Trust. The report concluded with an overall significant assurance opinion, with eight recommendations.

BS questioned why there were continued issues to be addressed more than 18 months post EPR go-live. CF described that the governance structure was altered post go-live, with certain functions (which focused on managing the pre and peri implementation risks) being closed and amalgamated. This review was requested to ensure that there had been an effective transition to business as usual governance infrastructure.

BS questioned the lack of target date for recommendation seven. KR stated this date is still to be confirmed and will be clarified at the May Committee.

BS also queried the timescale of the end of Feb 2020 for delivering the first annual report. CF re-confirmed that the audit was commissioned to ensure the updated governance structures were effective, and essentially represent the first annual report. The Committee was advised that the original workplan did not include an annual report.

#### **BH/37/2019 – Payroll**

The Committee was advised that the Foundation Trust's payroll function is outsourced to the Bradford Payroll Consortium. This standard audit concluded with a significant assurance opinion, with seven moderate recommendations, the majority of which have been agreed. The Committee noted that recommendation six is still to be confirmed and were informed that KR is liaising with Jacqui Maurice, Head of Corporate Governance, MH and TC around how best to take this forward.

BS described his concern that there were seven moderate recommendations relating to the function of an established payroll provider.

In response, KR summarised that two key recommendations relate to the Trust's relationship with the consortium, which has strengthened over the past two years. Another key recommendation related to the controls the Trust has in place in relation to expenses claims. The Committee was informed that the current expense management system is manual and that whilst there is a mid to long-term plan to move to an automated system, the recommendation focuses on strengthening the controls in place in relation to the current system.

The Committee was informed that the 'starter and leaver' process within the Trust had been reviewed and that there had been occasions where there had been a failure to process documentation within the correct timeframe, resulting in overpayments. There was however evidence that the overpayment process was instigated for repayment straight away. The Committee considered that communication to staff to re-inforce the process would be a useful addition to the actions taken to address the recommendation.

PH highlighted the fact that the report reflected an assessment of the effectiveness of the controls in payroll function during 2017/18 and what assurance in relation to controls from 2018/19 would be used to support the approval of the Trust's annual governance statement.

**Director of  
Finance  
2019/127**

In response, MQ stated that he receives a regular 'heatmap' from Payroll in relation to performance to enable the identification of risks and issues contemporaneously and KR confirmed that work is underway on a payroll audit for the provider, which will support the Head of Audit opinion and be available to Bradford District Care Trust by the end of May 2019. BS asked that the Committee considered this report at its meeting at the end of May.

#### **BH/38/2019 – Data Quality – Electronic Patient Records.**

The Committee was informed that this audit resulted in an overall significant assurance opinion, with five recommendations and four areas identified where controls could be strengthened. The report was finalised with CF and the recommendations were approved.

#### **BH/39/2019 – Management of Patient Flow; Delayed Transfer of Care.**

The Committee was informed that this audit was undertaken to provide assurance in relation to the governance of the Delayed Transfer of Care process within the Trust (specifically in relation to validation processes). Two recommendations were made, which have been agreed, the actions associated with which are scheduled for completion by the end of April 2019.

#### **BH/40/2019 – Ward Accreditation.**

The Committee was informed that this audit resulted in an overall significant assurance opinion, with six recommendations, the actions associated with which are scheduled for completion by the end of September 2019. BS questioned the implications of wards which were not rated as green. KR confirmed that the audit had uncovered that targeted work is undertaken for both amber and red rated wards.

TC informed the Committee that the ward accreditation model is changing slightly over next few months. TC stated that wards with a red rating would be escalated to the Chief Nurse who would routinely raise any concerns as necessary to the Quality of Care Panel; in addition the Quality Committee contextualises this information in the monthly nurse staffing paper. TC also clarified that the accreditation status of a ward is visible on entry to every ward, along with the safety thermometer data. BS asked if there is a specific plan to get every ward to green. TC confirmed that every ward would have an individual improvement plan to achieve a 'green rating' rather than part of a strategic plan. In between accreditation visits there are centrally driven peer support assurance ward visits - clinical and non-clinical pairings visiting different areas to ensure that all measures are being taken to ensure ward and department environmental and patient care infrastructure safety. Most importantly the use of peer reviews within Care Groups is now routine.

The Committee was then asked for its approval to amend or defer the following audits

#### **Safer Procedures: NATSSIPs**

The Committee was informed that in order to support a specific programme of work in the Trust in relation to the use of NATSSIPs specifically out of theatre environments, Audit Yorkshire had worked formatively with the Trust to develop a portfolio of the implementation and extent of use of the tools, instead of completing a formal audit. The Committee was informed that the results of this work would be presented to the Quality Committee in April 2019. Audit Yorkshire will undertake a formal audit of the NATSSIP programme later in 2019/20.

#### **Establishment of Local Integrated Care (Bradford)**

The Committee was informed that the Trust is now part of the Bradford Healthcare Partnership and that Audit Yorkshire provides services for other members of the partnership. It was agreed to seek engagement from each party to undertake one audit across the system, but not all parties agreed. This will be deferred for further consideration during Quarter 2 2019/20.

<p><b>Identity and Access Management</b></p> <p>The Trust had requested that this audit to be deferred to Quarter 1 2019/20 in view of the amount of informatics related audits in the plan. BS described his concern in relation to Informatics audits in terms of them regularly running beyond the timescales agreed. KR explained that this is often because of interdependencies within the audits.</p> <p>The Committee agreed the amendments to/deferrals of the above audits.</p> <p>The Committee reviewed the Key Performance Indicators for the service and agreed that they are being achieved. KR, on behalf of Audit Yorkshire, described the intention that the plan will be fully delivered in time for the May Committee meeting. BS highlighted his concern at the substantial reduction in the number of audit days for this year. KR stated that 92 days were brought forward and 115 days related to audits which had been deferred. It was confirmed that the plan for next year will be to try to and reduce the amount of deferrals.</p>	
<p><b>A.4.19.7</b></p>	<p><b>Annual Internal Audit Plan</b></p>
<p>KR provided a summary of the process used in determining the Internal Audit Plan and described its approval process through the Executive Management Team. The Committee was also informed that any emergent issues identified by other Audit Managers are used to inform the development of the plan. BS commented on the deferments of audits from year 2 to year 3, KR confirmed that these deferments had been agreed and the decisions were made in the context of prioritisation of specific areas for consideration from the review of the Board Assurance Framework and the Trust's Risk Register and in discussion with Executive Directors. BS noted that these movements resulted in the removal of 134 days of audit activity. In response, KR requested that the Committee should note, that, in addition, to the prioritisation work, the Audit Yorkshire Board had agreed for their day rate to increase so to maintain the same financial agreement with the Foundation Trust, the number of days has been reduced.</p> <p>KR further confirmed that if it is deemed inappropriate to carry out a planned review during the year, a swap could be considered with one listed in Appendix B of the paper. MH pointed out that in some instances, some elements of a deferred audit may be captured in another audit as there were many with interdependencies. HKT confirmed that audits in the Strategic Plan are scored into high, medium and low priority and the top third is usually cut off and matched to the resource envelope.</p> <p>BS raised a concern about audits being deferred due to resourcing and costs and requested to see a detailed rationale for why audits are being deferred and for clear articulation on the plan in an additional column of audits added to year 2 of the strategic plan. BS stated that all Board Committees received the plan for their information. TC agreed to ensure that they receive the plan and review it in the context of their terms of reference and the controls that they have an assuring responsibility for. The Committee provisionally approved the plan subject to receiving further information on changes by reference to the Strategic Plan. The plan should be received on the 21<sup>st</sup> May for formal approval.</p>	<p><b>Audit Yorkshire 2018/128</b></p> <p><b>Director of Governance and Corporate Affairs 2019/129</b></p>



<b>3b Counter Fraud</b>		
<b>A.4.19.8</b>	<b>Counter Fraud Progress Report</b>	
<p>In providing an overview of the content of the report for the Committee, AJ confirmed that she has attended all four Trust induction sessions since the last meeting. However she felt that the most effective sessions tend to be the ones including Managers, such as the Budget Holder Training Sessions. These sessions are used to elicit information which may lead to the consideration for further investigation.</p> <p>BS asked for confirmation in relation to the feedback the Foundation Trust should expect from the national exercise on the prevention of procurement fraud. AJ confirmed that this exercise starts in May.</p> <p>AP asked about the process of ensuring senior managers are informed about the management of conflicts of interest. AJ confirmed that it is usually the Trust Secretary that deals with this. TC stated that the Foundation Trust can demonstrate compliance in relation to the declaration process for conflicts of interest and the focus for 2019/20 will be enhancing the understanding of when a personal relationship becomes a conflict. A session about bribery and corruption was suggested for a board development day.</p> <p>The report was accepted by the Committee.</p>		<p><b>Director of Governance and Corporate Affairs 2019/130</b></p>
<b>A.4.19.9</b>	<b>Risk Assessment</b>	
<p>The Committee was informed of the key processes associated with developing the Counter fraud workplan, which is based on a risk assessment.</p> <p>BS described the different key types of fraud, such as recruitment, timetable etc and queried if the Foundation Trust has a body of assurance in terms of controls to prevent these kinds of fraud or to detect they are happening. HKT confirmed that as part of Audit Yorkshire's audit risk assessments, different types of risks and controls are reviewed. These are then correlated with the Foundation Trust's Risk Register and should align and support each other.</p> <p>The Committee was reminded that the Counter Fraud risk assessment is very specialised and based on both local and national intelligence in specific areas rather than undertaken in generalised way.</p> <p>AJ confirmed that working in other employment while on sick leave is the most common type of fraud within the Foundation Trust, which even effective systems will not stop completely. AJ pointed out that the best method of dealing with this is talking to staff to remind them that this is a criminal offence.</p> <p>BS asked if there is a policy of visiting staff at home whilst off sick. MH confirmed that there is a detailed policy which supports managers to manage sickness absence and detect potential fraud.</p> <p>BS questioned whether there is enough said in the Audit Yorkshire opinion about the assurance obtained with regard to fraud. HKT confirmed that this isn't something that has traditionally been done and is something that should be considered.</p>		<p><b>Audit Yorkshire 2018/131</b></p>

<b>A.4.19.10</b>	<b>Counter Fraud Work Plan 2019/20</b>	
<p>The Committee received the Counter Fraud Workplan for approval. BS asked to what extent this workplan has been benchmarked against counter fraud activity for other trusts. AJ confirmed that it does cover national trends, but is bespoke to the Foundation Trust and is a changeable document based on new emerging fraud instances. It was confirmed that plans for other trusts are reviewed periodically and ideas shared.</p> <p>The Committee approved the plan.</p>		
<b>3c Foundation Trust Responses (by Exception)</b>		
<b>A.4.19.11</b>	<b>Short Stay Ward Follow-Up Report</b>	
<p>CJ was welcomed to the meeting to present this report on behalf of Sandra Shannon, Chief Operating Officer.</p> <p>BS queried the root cause of the continued deficiencies in the management of the Short Stay Ward. CJ stated that the majority of the actions identified in the first review in 2018 were not acted upon. It was confirmed that the Executive Management Team had required the production of a more effective plan following the second limited assurance report and required follow-up actions to be in place. The Committee was informed that unfortunately a Standard Operating Procedure (SOP) was not developed in response to the first audit, but has subsequently been developed and is now operational. The Committee was informed that awareness associated with its use and its effective implementation is being routinely audited. The Committee was informed that consultants use it as part of their daily ward huddle and that there is also a process in place for junior doctors to ensure they are aware of its implementation through their induction.</p> <p>CJ also confirmed that KPI monitoring has been implemented with a focus on bed occupancy and length of stay and that this information will eventually form part of a larger dashboard for Urgent Care. CJ described a number of issues that had been identified in relation to staffing, she confirmed that these were being actively addressed and would be fully mitigated through the approved new medical model for Urgent Care. The Committee was informed of the continued concern in relation to appointing acute physicians; the mitigation for the associated risks was described and included the team rotating existing clinicians to ensure the ward is appropriately covered and the fact that locum junior doctors are in post until August 2019, after which more have been appointed to start rotation. The issues relating to nurse staffing remain static, an assessment has been undertaken to identify opportunities for upskilling staff and potentially increasing the number of staff on night duty, but the current position was assessed as effectively mitigating the risks. This position is subject to regular reviews.</p> <p>The Committee decided that the level of assurance provided within the paper and the discussion was appropriate and proportionate and that there was confidence that the deficiencies identified are being effectively addressed.</p>		
<b>A.4.19.12</b>	<b>Safeguarding - Domestic Violence in A&amp;E</b>	
<p>This item was deferred to a meeting of the Committee later in the year as the lead Executive Director was unable present the item due to the late rescheduling of this meeting</p>		



<b>A.4.19.13</b>	<b>Risk Management Strategy</b>	
<p>The Committee noted this paper which described the actions being taken to address the recommendations of the significant assurance internal audit report. The Committee was assured that the Trust is responding appropriately to the outcome of recent reviews.</p>		

#### **Section 4: Foundation Trust**

##### **4a Is Financial Governance and its Associated Controls Effective?**

<b>A.4.19.14</b>	<b>Exception Reports – Schedule of Losses and Special Payments</b>	
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<p>The Committee received this paper which provided an overview of the schedule of losses and special payments. BS asked what management scrutiny is in place to understand sudden increases in expenditure. MQ confirmed that each invoice received is scrutinised and the Finance Team try to refer each invoice to an external debt recovery agency before considering writing them off. In relation to the apparent uneven phasing of 'write-offs', it was confirmed that this was an artefact of the timing of the Audit and Assurance Committee. It was also confirmed that there is a formal write-off process. BS noted that it was good to see that the Head of Procurement is now visibly involved with all single tender waivers. It was highlighted to the Committee that a focus of future work to strengthen controls would be in Estates and Facilities.</p> <p>The Committee noted the report.</p>		
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<b>A.4.19.15</b>	<b>Standing Orders, Standing Financial Instructions, Scheme of Delegation: Compliance</b>	
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<p>In considering this standing agenda item, BS asked how the Foundation Trust is reasonably assured that it remains in compliance with these core procedural documents. MH confirmed that there is not a distinct body of evidence to provide this assurance and agreed to discuss with KR what works well elsewhere.</p> <p>MH confirmed that the next iteration of standing orders and SFI review is September 2019.</p>		<p><b>Director of Finance/Audit Yorkshire 2019/132</b></p>
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<b>A.4.19.16</b>	<b>Standing Orders: Proposed Changes</b>	
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<p>All Board Committee Terms of Reference have been revised and TC stated that the Standing Orders have been amended to reflect this.</p> <p>The Committee approved the document and its submission to the Board of Directors for final approval.</p>		
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<b>A.4.19.17</b>	<b>Suspension of Standing Orders/Standing Financial Instructions</b>	
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<p>This is a new standing agenda item to be considered as per the new Audit and Assurance Committee workplan. Any suspensions of standing orders or standing financial instructions will be brought to the Committee's attention and noted on the front sheet of the exception report.</p>		
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<b>A.4.19.18</b>	<b>CAP Report 2017-18</b>	
<p>The Committee was informed that this report had been received by the Finance and Performance Committee at the end of Quarter 3 2018/19 and provides an overview and the actions associated with the previous year's reference costs audit. MH confirmed that the majority of actions identified have been completed.</p> <p>The Committee noted the contents of the document and requested a further update in relation to the action plan at its meeting in May 2019.</p>		<b>Director of Finance 2019/133</b>
<b>A.4.19.19</b>	<b>Supplier Assurance Framework</b>	
<p>This paper was a follow-up paper from the one received by the Committee at its February meeting. At the meeting in February the Committee required more information in relation to the logic behind how the supplier list was collated and in addition, the assurance mechanisms for each supplier. It was confirmed that the Strategic Head of Procurement had identified the top ten suppliers by spend from the 2,500 suppliers used by the Trust.</p> <p>The Committee noted that section 3 of the report provides a list detailing the suppliers, the nature of the supply and what assurance the Trust seeks. BS suggested a third column should be added to the template, between nature of the supply and supplier assurance to allow the articulation of any inherent risks identified. BS also asked if there could be references to contracts and Joint Venture agreements under assurance. MH agreed to arrange for this to be added to the report</p> <p>AP queried the lack of information regarding the risks around products that have only a few suppliers. MQ stated that for the purpose of the list required by the Committee, it was difficult to identify what is meant by a 'key supplier'. The list produced purely looks at the value. From a Procurement perspective, there is a framework that looks at quality, cost and suppliers to ensure that the products are fit for purpose, value for money and the suppliers are able to deliver. This covers the whole range of suppliers used by the Trust. The Committee noted the report and requested a further update containing the risk analysis at the next meeting.</p>		<b>Director of Finance 2019/134</b>
<b>4b Are Specific Governance Control Systems Effective? (Workplan Items)</b>		
<b>A.4.19.20</b>	<b>Data Quality</b>	
<p>CF was in attendance at the meeting to present this report. BS commented that it was helpful to see the information related to data quality condensed and presented in one form.</p> <p>In considering the complexity of the issues being described, and the effective communication of assurance in relation to data quality to the Board of Directors, BS commented that it was not easy to assimilate the data quality kitemarks at the back of the dashboards and asked about the risk implications of the red and amber ratings. CF clarified that the kitemarks reflect the elements of data quality and that in general, if they are not in a good position, this is due to the transition to Cerner or other clean-up work undertaken. CF confirmed that areas where improvements are required have an associated workplan. BS stated that it would be helpful to see an explanation and action plan for the amber and red issues at the Committee. CF agreed to provide updates in April/May and October 2019.</p> <p>The Committee decided that the report provided appropriate and proportionate assurance in relation to data quality and required further updates in relation to the effectiveness of the</p>		<b>Chief Digital and Information Officer 2019/135</b>

action plans being implemented.		
<b>A.4.19.21</b>	<b>Cyber Security</b>	
<p>CF was in attendance at the meeting to present this report. CF confirmed that this report was seen at the recent Closed Board development session, which includes the Executive Management Team.</p> <p>The Internal Audit report is currently in draft and will be finalised with CF and will be presented to the May Committee.</p> <p>The Committee decided that the report provided appropriate assurance in relation to the controls in place, however noted that required further consolidation with the receipt of the Audit Yorkshire opinion in May 2019.</p>		<b>Audit Yorkshire 2019/136</b>
<b>A.4.19.22</b>	<b>Whistleblowing/FTSU</b>	
This item was deferred to a meeting of the Committee later in the year as the lead Executive Director was unable present the item due to the late rescheduling of this meeting.		
<b>4c Corporate Governance</b>		
<b>A.4.19.23</b>	<b>Quality Management System</b>	
<p>The Committee received the report which described the Trust wide Quality Management System. BS queried to what extent the system had been subject to Executive Management Team/Quality Committee scrutiny. TC confirmed that was described to both the EMT and Quality Committee, and to the Board of Directors, in 2016/17 and that the Quality Committee reviews a quality system oversight report on a monthly basis.</p> <p>The Committee noted the report and was assured that the System was appropriately designed.</p>		
<b>A.4.19.24</b>	<b>Risk Management Strategy 2019-2025 and Associated Procedure</b>	
<p>The Committee was informed that the Risk Management Strategy had been refreshed in light of the Internal Audit review previously received by the Committee.</p> <p>BS mentioned a requirement to ensure awareness and to bring the strategy alive for front line staff and the Board of Directors itself. TC confirmed that the key messages are being drawn out in a user friendly format to make it easier for staff to engage with.</p> <p>BS requested an update for the Non-Executive Directors. TC agreed to consider for future Board development day.</p> <p>The Committee approved the document and its submission to the Board of Directors for final approval</p>		<b>Director of Governance and Corporate Affairs 2019/137</b>
<b>A.4.19.25</b>	<b>Corporate Governance: Assurance Map and Framework</b>	
The Committee received the paper. BS queried how the assurance map will be used going forward. TC clarified that the paper reflected, as described, the assurance map in use for 2018/19.		

<p>TC confirmed that controls described within the BAF have been reviewed during its implementation and recommendations made. TC also confirmed that work to add assurance associated with the Trust's principal risk infrastructure would be completed by the end of May 2019.</p> <p>The Committee was satisfied that the assurance framework is appropriately designed subject to the extra work being undertaken to include assurance associated with the principal risks.</p>	
<p><b>A.4.19.26</b>      <b>Regulatory Compliance</b></p>	
<p>The Committee received the paper and agreed that appropriate controls were in place to ensure compliance with all legislation and regulation. TC confirmed that a review will be undertaken during early 2019/20 to assure compliance with the audit of compliance with individual policies required within the policies themselves. BS questioned TC about different approaches taken by other Trusts in relation to regulatory compliance. TC stated that from the Trust Secretaries operating within the local network, approaches do vary and that there is scope to learn from the network. The Committee was assured that appropriate progress is being made and there is adequate focus on regulatory requirements and compliance within the Trust but required TC to feedback on the work associated with policies at the October Committee.</p>	<p><b>Director of Governance and Corporate Affairs 2019/138</b></p>
<p><b>A.4.19.27</b>      <b>Board Sub-Committee Exception Reports</b></p>	
<p>The Committee received the paper, BS stated that the paper did not meet the requirements that the Trust Chairman, Trust Chief Executive and he had set within the revised terms of reference of each Board Committee and those of the Audit and Assurance Committee itself. BS continued that in his opinion, in order to meet the requirements, the paper needed to provide a comprehensive review of each of the elements described in the Appendix of the Terms of Reference.</p> <p>TC explained that, apart from the elements in relation to assurance associated with strategy, which had been previously identified as a gap in assurance and will be reflected within the Board Assurance Framework in 2019/20, in her opinion all the other requirements were covered within the papers submitted, the papers received by the Board of Directors and the Committee Annual reports. In summary TC confirmed that:</p> <ol style="list-style-type: none"> <li>1) <b>Is there clear ownership and responsibility for all areas of the Board Assurance Framework across Board Committees?</b> The BAF itself, as provided in the papers articulates ownership and responsibility, as do the agendas for each committee, reflecting the role.</li> <li>2) <b>Is there clear ownership of all strategic risks scored equal to or greater than 12 across Board Committees?</b> It was confirmed that every strategic risk is allocated an assuring committee by the Exec lead.</li> <li>3) <b>Are Committees receiving robust assurance that all risks scored equal or greater than 12 relevant to their terms of reference are being effectively managed?</b> This assurance is confirmed through the work of the IGRC reflected on the SRR received by the committee at each meeting</li> <li>4) <b>Is there clear ownership and responsibility for the clinical strategy (including supporting strategies and delivery plans) across the Committees)?</b> This is a gap in assurance</li> </ol>	

<p>5) <b>Are there effective processes in place to construct and maintain the Board Assurance Framework?</b> The BAF is reviewed at every Committee meeting-this is confirmed in compliance with the workplan proforma</p> <p>6) <b>Are there effective processes in place to maintain the clinical strategy and supporting strategies?</b> This is a gap in control/assurance</p> <p>7) <b>Are processes in place in the organisation to ensure that risks are identified in the organisation and escalated as appropriate to the strategic risk register?</b> TC confirmed that this process is reflected in the Risk Management Strategy and subject of a significant assurance internal audit report. TC requested clarification of what further evidence BS required to support assurance processes</p> <p>8) <b>Does the annual planning process align to the strategy, strategic risk and the Board Assurance Framework?</b> TC requested that BS describe the additional assurance he requires in order to evidence this element of committee performance, on top of the work plan developed which is aligned to the key controls on the Board Assurance Framework</p> <p>9) <b>Is there evidence that Committees are covering all their responsibilities in their meeting cycles?</b> TC confirmed that the papers provide a summary of quoracy, compliance with workplan and the management of escalation and action</p> <p>10) <b>Are there codified and well understood approaches to assurance being applied consistently by Committees?</b> TC confirmed that the report of the Committees to the Board describes the approach to assurance being taken by the Committees to discharge their responsibilities</p> <p>11) <b>Are data being used by Committees for evidence both accurate and timely?</b> TC confirmed that the Committee had previously received a paper in relation to data quality and had agreed that the kitemarking of data quality used by Committees was proportionate and appropriate, and requested BS to clarify what additional assurance he would require from the next iteration of the paper.</p>		
<p>BS reiterated that the paper did not fulfil the requirements that had been prescribed and that he wanted to defer the item as presented and reflect on the way forward. BS and TC agreed to meet to discuss his concerns, then agreement on whether the Committee is assured in relation to the work of the Committee will be sought at the May Committee.</p> <p>The Committee concluded that the report did not provide assurance in relation to the role of the Board Committees in discharging their responsibilities as defined in their terms of reference.</p>		<p><b>Chair of the AAC/Director of Governance and Corporate Affairs 2019/139</b></p>
<p><b>A.4.19.28</b></p>	<p><b>Board Assurance Framework and Strategic Risk Register</b></p>	
	<p>The Committee received the Quarter 4 position, and was informed that this will be received at the May Board. BS stated that the crucial matter is to have assurance that the process by which this is maintained is reliable, and that he was not persuaded that these processes were reliable.</p> <p><i>The Committee will review the Board Assurance process as per its workplan.</i></p>	
<p><b>A.4.19.29</b></p>	<p><b>Draft Annual Report and Quality Report 2018/19</b></p>	

<p>BS reported that he had provided his comments on the draft annual report to Lisa Purvis, Corporate Compliance Manager, with an offer to provide further input when the additional, year-end sensitive wording has been added.</p> <p>It was agreed that on the 21<sup>st</sup> of May the Committee will be seeking from the Quality Committee assurance relating to the process by which the Quality Account has been prepared.</p>	
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<b>Section 5: Audit and Assurance Committee Governance</b>		
<b>A.4.19.30</b>	<b>Audit Committee Workplan</b>	
It was agreed to take out of Committee discussion for the Chair to finalise the details. BS to then request virtual agreement from Jon Prashar and Selina Ullah, Non-Executive Directors.		<b>Chair of the AAC 2019/140</b>
<b>A.4.19.31</b>	<b>Any Other Business</b>	
There was no other business raised.		
<b>A.4.19.32</b>	<b>Matters to Share with Other Committees</b>	
It was agreed for the other committees to have sight of the Internal Audit Plan once finalised.		
<b>A.4.19.33</b>	<b>Matters to Escalate to Corporate Risk Register</b>	
There were no matters to escalate to the Corporate Risk Register.		
<b>A.4.19.34</b>	<b>Matters to Escalate to the Board of Directors</b>	
BS to submit his annual report to Board regarding the matters dealt with at the Committee.		<b>Chair of the AAC 2019/141</b>
<b>A.4.19.35</b>	<b>Items Deferred to Subsequent Meetings</b>	
A.4.19.12 - Safeguarding - Domestic Violence in A&E A.4.19.22 - Whistleblowing/FTSU		

<b>A.4.19.36</b>	<b>Attendees for Subsequent Audit Committee Meetings</b>	
Karen Dawber, Chief Nurse, for Whistleblowing/Freedom to Speak Up Update and Safeguarding - Domestic Violence in A&E. TC to check if any other attendees needed.		<b>Director of Governance and Corporate Affairs 2019/142</b>
<b>A.4.19.37</b>	<b>Review of Meeting</b>	
No comments made.		
<b>A.4.19.38</b>	<b>Date and Time of Next Meeting:</b>	
Tuesday 21 May 2019, 14.00–17.00, Trust Meeting Room, Chestnut House, BRI.		





Bradford Teaching Hospitals

NHS Foundation Trust

**BRADFORD TEACHING HOSPITALS NHS FOUNDATION TRUST  
ACTIONS FROM AUDIT AND ASSURANCE COMMITTEE MEETINGS 16 APRIL 2019**

Date of Meeting	Agenda Item	Required Action	Lead	Timescale	Comments/Progress
07.08.18	<b>A.8.18.13</b>	<b>Audit Committee Annual Self-Assessment</b> TC agreed to present a report to the Committee regarding the Assurance	Director of Governance and Corporate Affairs 2018/57	2 April 2019	Item included on agenda. 16.04.19 - Action closed.
07.08.19	<b>A.8.18.13</b>	<b>Audit Committee Annual Self-Assessment</b> <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	2 April 2019	Item included on agenda. 16.04.19 - Action closed.
30.10.18	<b>A.10.18.7</b>	<b>Internal Audit Progress Report</b> <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	2 April 2019	16.04.19 - KR has spoken to the Chief Nurse and TC. Private patients are no longer treated on a separate ward. They will therefore be covered in any other Internal Audit reviews and it wasn't felt necessary to specifically audit this group. Action closed.
04.12.18	<b>A.12.18.11</b>	<b>ISA 260</b> NR asked the Committee to note that for 2018/19 it was expected that BTHFT would fall below the Charity Commission threshold for an external audit. BS requested that the Director of Finance should take a recommendation to the Committee as to whether to still undertake an external audit.	Director of Finance 2018/104	2 April 2019	05.02.19: This will be on the agenda of the Charity Committee in March 2019. To be deferred until April. 16.04.19 – The Charity Committee has agreed to carry out a formal audit. This will come to the AAC in November 2019 and Board in December 2019. It will then be submitted to the Charity Commission in

Date of Meeting	Agenda Item	Required Action	Lead	Timescale	Comments/Progress
					January 2020. Action closed.
04.12.18	<b>A.12.18.10</b>	<b>Bradford Hospitals Charity Annual Report and Accounts 2017/18</b> It was recommended that an exception report should be provided to the Board of Directors following the Charitable Committee meetings in line with the practice in place for other Board Committees.	Director of Governance and Corporate Affairs 2018/101	2 April 2019	05.02.19: TC provided an update. To remain an open action. 16.04.19 – Action closed.
05.02.19	<b>A.2.19.7</b>	<b>Internal Audit Progress Report</b> TC reported that as part of the use of resources inspection, Deloitte have been asked to work with staff affected by the divisional restructure to identify what was and was not working in terms of the governance structure. This is to support the transition and ensure that the risk management strategy works across each new Clinical Business Unit. TC has a call planned with Deloitte to start working through this and a work group has been set up to look at the risk fields in Datix. TC to provide an update on progress to the April Committee meeting.	Director of Governance and Corporate Affairs 2018/111	2 April 2019	Update to be provided at the meeting. 16.04.19 – This has been completed and presented to EMT. To be picked up through the Finance & Performance Committee. Action closed.
05.02.19	<b>A.2.19.8</b>	<b>Internal Audit Follow-up Report (BH/31/2019)</b> It was agreed that in terms of older outstanding recommendations, it is important to know that the relevant Executive Director is satisfied that appropriate progress is being made. KR confirmed that updates are either sought directly from the Executive Director or they are copied in. The paper also goes through the Executive Management Team meeting before this Committee. KR to discuss the process going forward with MH.	Audit Yorkshire/ Director of Finance 2018/112	2 April 2019	16.04.19 – The updates received at present come through the Executive Team for Audit Yorkshire to update. KR has proposed to meet with all the Executive Directors at year end to ensure progress is being made in the areas that they would expect. Action closed.

Date of Meeting	Agenda Item	Required Action	Lead	Timescale	Comments/Progress
05.02.19	<b>A.2.19.11</b>	<b>Exception Reports</b> Losses: MQ confirmed that a write off exercise has been done up until October. One was carried out in December, but this wasn't actioned in the ledger until January. Special payments: – BS queried the £46,457 for personal injury. MQ agreed to look into this to provide further clarity to the Committee	Deputy Director of Finance 2018/114	2 April 2019	16.04.19 – The personal injury payments were employer liability claims for members of staff. During the period there were two claims that were quite large in value. All payments go through the Legal Team before the payment is made. MQ then gets the authorised signatory to make the payment. Action closed.
05.02.19	<b>A.2.19.12</b>	<b>Accounting Standards 2018/19</b> A discussion was had regarding the timing of the Committee meetings in May to review and approve the 2018/19 annual accounts. It was agreed to have the main May meeting on the 21 <sup>st</sup> , with sign-off on the 23 <sup>rd</sup> and sign-off by the Board on the 24 <sup>th</sup> . The aim was to provide both external audit and the Audit Committee with optimum time to fulfil their duties.  TC to speak with the Trust Acting Chairman.	Director of Governance and Corporate Affairs 2018/115	2 April 2019	05.02.19 - Discussed with Acting Chairman. Meeting dates for Board rescheduled. 16.04.19 - Action closed.
05.02.19	<b>A.2.19.12</b>	<b>Accounting Standards 2018/19</b> MH and MQ are in conversation with Deloitte regarding MEAV. It was agreed that MH will update BS after each meeting and BS will share with JP and SU accordingly.	Director of Finance/Chair of the AAC 2018/116	2 April 2019	16.04.19 – A delegated subgroup met on 15.04.19 and work is ongoing. Action closed.
05.02.19	<b>A.2.19.13</b>	<b>Third Party Provider Functions</b> MQ to provide a further progress report for the April meeting.	Deputy Director of Finance 2018/117	2 April 2019	Item included on agenda. 16.04.19 – Action closed.

Date of Meeting	Agenda Item	Required Action	Lead	Timescale	Comments/Progress
05.02.19	A.2.19.14	<b>Internal Audit Report Process</b> MH proposed that only audit reports with limited and no assurance go through the Executive Management Team meeting. All audit reports are routinely sent to the appropriate Executive Director(s). MH agreed to check if all reports go to the Chief Executive, in his role as Accountable Officer.	Director of Finance 2018/118	2 April 2019	16.04.19 – MH confirmed that the Chief Executive doesn't see every report, but does see the annual summary and delegate's authority to each Executive Director. Action closed.
05.02.19	A.2.19.16	<b>Review Audit Committee Terms of Reference</b> Regarding the point on Page 9 – “Occasional observation of Committees”, BS clarified that he does not expect to do this, other than in exceptional circumstances, in which case. In that instance, he would agree in advance what was appropriate with the relevant Committee Chair. This point to be amended to state “as agreed at the Audit and Assurance Committee”	Head of Corporate Governance 2018/121	2 April 2019	Amendment made. 16.04.19 – Action closed.
05.02.19	A.2.19.16	<b>Review Audit Committee Terms of Reference</b> On the front page, the purpose of the Audit Committee should read “It provides assurance regarding the comprehensiveness and the reliability of assurances on governance, risk management, the control environment and the <i>integrity</i> of financial statements”. This will be amended.	Head of Corporate Governance 2018/123	2 April 2019	Amendment made. <u>16.04.19 – Action closed</u>
05.02.19	A.2.19.17	<b>Audit Committee Workplan</b> It was agreed that the column of sources of assurance now covers everything needed. BS to work with TC and JM between now and April 2019 and keep SU and JP updated to progress the workplan which will be presented for approval at the next Committee meeting.	Chair of the Audit Committee 2018/124	2 April 2019	Item included on agenda. <u>16.04.19 – Action closed</u>

Date of Meeting	Agenda Item	Required Action	Lead	Timescale	Comments/Progress
05.02.19	<b>A.2.19.24</b>	<b>Annual Report/Quality Report - 2018/19 Timetable for Production</b> Referring to the discussion under A.2.19.12 above, JM to adjust this and ensure the final dates are correct. It will then go to the next Board for information.	Head of Corporate Governance 2018/125	2 April 2019	Dates corrected. Presented to Board on 7 March. 16.04.19 - <u>Action closed</u>
05.02.19	<b>A.2.19.9</b>	<b>Counter Fraud Progress Report</b> AJ reported that the Self Review Tool (SRT) is due for submission on the 30 <sup>th</sup> of April and a signature has been requested from the Chair of the Audit and Assurance Committee to complete the declaration.	Audit Yorkshire/ Chair of the AAC 2018/113	21 May 2019	16.04.19 – The draft SRT will be coming through in the next few days for review and then needs to be signed by BS and MH before submission. Action to remain open.
05.02.19	<b>A.2.19.15</b>	<b>Annual Review of Internal Audit and External Audit Performance</b> MH mentioned that a recent Internal Audit survey hasn't had a good response rate. The Committee agreed that the survey should be circulated again, with the results to be reviewed and collated by MH.	Director of Finance 2018/119	21 May 2019	16.04.19 – MH to request this to be recirculated. Action to remain open.
05.02.19	<b>A.2.19.16</b>	<b>Review Audit Committee Terms of Reference</b> MH asked what this Committee would expect in terms of committee assurance reports. TC agreed to draft a template.	Director of Governance and Corporate Affairs 2018/122	21 May 2019	Template drafted. Reports included on agenda. 16.04.19 – BS/TC/MH to discuss at the agenda setting meeting next week. HKT mentioned work with the Governance Institute around committee working. HKT to keep BS updated.
30.01.18	<b>A.10.18.7</b>	<b>Internal Audit Progress Report</b> Policy proposal regarding the process to follow to formally record any write off or losses will go through TOG and EMT. TC has stated will be	Deputy Director of Finance 2018/78	21 May 2019	<u>05.02.19</u> : The policy has been finalised for write off. To be presented to TOG and EMT, then shared on the intranet.

Date of Meeting	Agenda Item	Required Action	Lead	Timescale	Comments/Progress
		escalated to Quality Committee. Operational Plan will link in to this report and what immediate actions need to be taken.			Action to remain open. 16.04.19 – This has now gone through TOG, been amended and will go back to TOG. It has also been to EMT and was approved. Once TOG has approved it will be ready to go on the intranet. Action to remain open.
30.10.18	<b>A.10.18.5</b>	<b>Deloitte Annual Audit Plan</b> <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	21 May 2019	4/12/18: Action to be carried forward as Chair not yet discussed with the Chairman. <u>05.02.19:</u> BS to pick up with the new Chairman. 16.04.19 – BS to speak to the new Chairman once in post. Action to remain open.
30.10.18	<b>A.10.18.19</b>	<b>Any Other Business</b> <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	21 May 2019	Update provide by Chief Executive at Board of Directors on 8 November. 4/12/18: To confirm the update discussed at Jan Board. <u>05.02.19:</u> TC provided an update. To remain on action log until next year's audit plan available. 16.04.19 – There is a BCP review on the draft Internal Audit plan regarding systems, but not whole Trust processes. The actions and recommendations will form part



Date of Meeting	Agenda Item	Required Action	Lead	Timescale	Comments/Progress
					of the general follow-up of the Internal Audit recommendations and the report will come to the Committee in May. Closed subject to agreement of the Internal Audit plan.
04.12.18	<b>A.12.18.6</b>	<b>Security Management Standards for Providers</b> TC advised that she would discuss with the Director of Finance – an update would be provided to the Audit Committee in six months.	Director of Governance and Corporate Affairs 2018/97	21 May 2019	Item included on the agenda.
05.02.19	<b>A.2.19.15</b>	<b>Annual Review of Internal Audit and External Audit Performance</b> In terms of External Audit, the Terms of Reference require the Audit Committee to have a private conversation. It was agreed to hold this formal assessment of external audit Performance in May	Chair of Audit and Assurance Committee. 2018/120	21 May 2019	Sessions with EA and IA scheduled post AAC meeting.
05.02.19	<b>A.2.19.25</b>	<b>Board Assurance Framework</b> It was agreed that TC would organise training on the BAF for the Non-Executive Directors in the new financial year	Director of Governance and Corporate Affairs 2018/126	21 May 2019	
16.04.19	<b>A.4.19.6</b>	<b>Internal Audit Progress Report - BH/37/2019 – Payroll</b> The Committee considered that communication to staff to re-inforce the starter and leaver process would be a useful addition to the actions taken to address the recommendation.	Director of Finance 2019/127	21 May 2019	
16.04.19	<b>A.4.19.7</b>	<b>Annual Internal Audit Plan</b>	Audit Yorkshire	21 May 2019	Reporting updated to include

Date of Meeting	Agenda Item	Required Action	Lead	Timescale	Comments/Progress
		Audit Yorkshire to provide some rationale for why audits are being deferred and add an additional column to the plan to note any audits added by reference to Year 2 of the Strategic Plan.	2019/128		rationale on deferment.
16.04.19	<b>A.4.19.7</b>	<b>Annual Internal Audit Plan</b> TC to let the other committees have sight of the plan once the changes made.	Director of Governance and Corporate Affairs 2019/129	21 May 2019	
16.04.19	<b>A.4.19.7</b>	<b>Annual Internal Audit Plan</b> A session about bribery and corruption was suggested for a board development day.	Director of Governance and Corporate Affairs 2019/130	21 May 2019	
16.04.19	<b>A.4.19.9</b>	<b>Risk Assessment</b> BS questioned whether there is enough said in the Audit Yorkshire opinion about the assurance obtained with regard to fraud. HKT confirmed that this isn't something that has traditionally been done and is something that should be considered.	Audit Yorkshire 2019/131	21 May 2019	
16.04.19	<b>A. 4.19.15</b>	<b>Standing Orders, Standing Financial Instructions, Scheme of Delegation: Compliance</b> MH to discuss with KR what works well elsewhere in terms of assurance of compliance.	Director of Finance/Audit Yorkshire 2019/132	21 May 2019	
16.04.18	<b>A.4.19.18</b>	<b>CAP Report 2017-18</b> MH to provide an update to the action plan at the May Committee.	Director of Finance 2019/133	21 May 2019	Item added to the agenda.
16.04.19	<b>A.4.19.19</b>	<b>Supplier Assurance Framework</b> MH to add references to contracts and Joint Venture agreements under assurance.	Director of Finance 2019/134	21 May 2019	
16.04.19	<b>A.4.19.21</b>	<b>Cyber Security</b>	Audit Yorkshire	21 May 2019	

Date of Meeting	Agenda Item	Required Action	Lead	Timescale	Comments/Progress
		Internal Audit report to be finalised with CF and presented to the May Committee.	2019/136		
16.04.19	<b>A.4.19.24</b>	<b>Risk Management Strategy 2019-2025 and Associated Procedures</b> TC to add an update for the Non-Executive Directors to a Board development day.	Director of Governance and Corporate Affairs 2019/137	21 May 2019	
16.04.19	<b>A.4.19.27</b>	<b>Board Sub-Committee Exception Reports</b> BS and TC to meet to fill in any gaps.	Chair of the AAC/ Director of Governance and Corporate Affairs 2019/139	21 May 2019	
16.04.19	<b>A.4.19.30</b>	<b>Audit Committee Workplan</b> BS to request virtual agreement from John Prashar and Selina Ullah.	Chair of the AAC 2019/140	21 May 2019	
16.04.19	<b>A.4.19.34</b>	<b>Matters to Escalate to the Board of Directors</b> BS to submit his annual report to Board regarding the matters dealt with at the Committee.	Chair of the AAC 2019/141	21 May 2019	
07.08.18	<b>A.8.18.13</b>	<b>Audit Committee Annual Self-Assessment</b> <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	30 July 2019	Item included on agenda. Verbal report to be provided. 16.04.19 – Chief Nurse to attend AAC on 30 July. Action to remain open.
04.12.18	<b>A.12.18.5</b>	<b>Internal Audit Progress Report</b> <u>BH/20/2019 Safeguarding - Domestic Violence in A&amp;E</u> . It was noted that The Chief Digital and Information Officer was due to attend the Committee in February and a request would be made for an update on remaining issues with EPR.	Chief Nurse 2018/93	30 July 2019	05.02.19: The Chief Digital and Information Officer has requested that this item be deferred until the meeting in April 2019. 16.04.19 – TC confirmed that this rests with the Chief Nurse.

Date of Meeting	Agenda Item	Required Action	Lead	Timescale	Comments/Progress
					Chief Nurse to attend AAC on 30 July. Action to remain open.
07.08.18	<b>A.8.18.13</b>	<b>Audit Committee Annual Self-Assessment</b> <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 assurance statement to the Board and the Audit and Assurance Committee on behalf of Board.	Director of Governance and Corporate Affairs 2018/61	30 July 2019	
16.04.19	<b>A.4.19.20</b>	<b>Data Quality</b> Chief Digital and Information Officer to provide updates in April/May and October.	Chief Digital and Information Officer 2019/135	1 October 2019	
16.04.19	<b>A.4.19.26</b>	<b>Regulatory Compliance</b> TC to do a run through of the portfolio of policies to explore the gap around audit compliance and feedback at the October Committee.	Director of Governance and Corporate Affairs 2019/138	1 October 2019	