

AUDIT AND ASSURANCE COMMITTEE MEETING MINUTES

Date:	Tuesday 4 February 2019	Time:	14:00-17:00
Venue:	Field House Meeting Room, 1 st Floor, Field House, BRI	Chair:	Barrie Senior, Non-Executive Director
Present:	Non-Executive Directors: <ul style="list-style-type: none"> - Mr Barrie Senior, Non-Executive Director, Chair (BAS) - Ms Selina Ullah, Non-Executive Director (SU) 		
In Attendance:	<ul style="list-style-type: none"> - Mr Matthew Horner, Director of Finance (MH) - Ms Tanya Claridge, Director of Governance and Corporate Affairs (TC) - Mr Michael Quinlan, Deputy Director of Finance (MQ) - Mr David Hollings (DH) attended as deputy for Cindy Fedell for item A.2.20.14 only. - Mr Paul Hewitson, Deloitte (PH) - Mr Nick Rayner, Deloitte (NR) - Ms Helen Kemp-Taylor, Audit Yorkshire (HKT) - Mr Jonathan Hodgson, Audit Yorkshire (JH) Deputising for Karina Rogers - Ms Adele Jowett, Audit Yorkshire (AJ) 		
Observers	<ul style="list-style-type: none"> - Dr Max Mclean – Chairman (Observing) - Ms Wendy McQuillan - Public Governor (Observing) - Mr Alan Edmonds – Public Governor (Observing) 		

No.	Agenda Item	Action
A.2.20.1	Apologies for Absence <ul style="list-style-type: none"> - Mr Jon Prashar, Non-Executive Director - Ms Cindy Fedell, Chief Digital and Information Officer 	
A.2.20.2	Declarations of Interest There were no declarations of interest noted.	
A.2.20.3	Minutes of the Meeting Held on 3 December 2019 The minutes were accepted as a correct record.	
A.2.20.4	Matters Arising The following items from the action log were closed: <ul style="list-style-type: none"> - 2019/132 (A.4.19.15) Standing Orders, Standing Financial Instructions, Scheme of Delegation: Compliance. - 2019/141 (A.4.19.34) Matters to Escalate to the Board of Directors - 2019/148 (A.5.19.20) ISA 260 – Foundation Trust (charities with a connection to a non-charity) - 2019/161 (A.7.19.5.1) Business Continuity Update – Response to AAC Action Log Item 2018/91 - 2019/168 (A.7.19.15) Appropriateness of Single Source Tenders - 2019/169 (A.7.19.16) Appropriateness of Single Source Tenders – Estates - 2019/170 (A.7.19.20) Board Assurance Framework and Strategic Risk Register - 2019/177 (A.12.19.4) Matters Arising - 2019/178 (A.12.19.5) External Audit Annual Plan 2019/20 	

No.	Agenda Item	Action
	<ul style="list-style-type: none"> - 2019/179 (A.12.19.10) Internal Audit Charter - 2019/180 (A.12.19.13) Exception reports: Schedules of Losses and Special Payments - 2019/181 (A.12.19.18) Standing Financial Instructions - 2019/182 (A.12.19.23) Charitable Funds Annual Report and Accounts - 2019/183 (A.12.19.25) Oversight of Board Committees - 2019/184 (A.12.19.26) CQC Compliance - 2019/185 (A.12.19.27) Draft Audit Committee Annual Report to Board - 2019/186 (A.12.19.29) Data Quality (DQ) Assurance - 2019/188 (A.12.19.33) EPRR Core Standards 	
Section 2: External Audit		
2a Deloitte		
A.2.20.5	Benchmarking & Sector Developments Report There were no matters to be brought to the attention of the Committee; a detailed sector developments report was included in the draft audit plan (A.2.20.7).	
A.2.20.6	Use of External Audit to Provide Non Audit Services (standing item) There were no matters to be brought to the attention of the Committee.	
A.2.20.7	External Audit Draft Audit Plan 2019/20 PH presented the draft Audit Plan which was taken as read. The following points were highlighted: <ul style="list-style-type: none"> - The detailed Quality Report requirements had not yet been published. The Trust is working on the assumption that there will be little change in producing the Quality Report and work had begun. - SU asked for an update on the IFRS 16 Leases. MQ summarised that a return has been submitted to NHSI. MQ is happy that good progress has been made and there would be further detail later in the meeting. - SU asked how the 2% benchmark for determining materiality had been reached. PH responded that 2% is a standard assumption for Foundation Trust. Between 1% and 2% is generally recommended for Trusts of a similar size to BTHFT. PH advised the Committee that the £300k threshold means that an error under that value may not be reported to the Committee which is the level that the National Audit Office use. - BAS asked if the move to block contracts was a thorough enough rebuttal to presumed risk in revenue recognition. NR detailed the rationale of identifying where the greatest risk of fraud may come from. - BAS asked whether the Trust had been able to source sufficient IFRS 16 expertise. MQ confirmed that a paper was being produced for the Executive Team to authorise an additional two Full Time Equivalent appropriately trained staff members. MH added that there was currently sufficient resource to meet the required reporting deadlines which was the query at the last Audit Committee meeting. - BAS asked if the locally selected indicator had been chosen for the Quality Report. TC advised that the two week cancer indicator had been chosen by the Governors. - MH advised that page 15 of the report incorrectly showed a CIP target for 2019/20 of £12.5m, it should read £16.7m. PH agreed to amend. - BAS asked where discussions were at with regard to the principles of reversing the Trust's Wholly Owned Subsidiary. PH and MQ confirmed 	

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	<p>that discussion had taken place between Finance and Audit and proposals were being drawn up.</p> <p>Action: PH to amend 2019/20 CIP figure on page 15 to £16.7m</p> <p>The Committee approved the level of materiality and the reporting thresholds advised within the report. The Committee also approved the two identified risks were appropriate</p>	<p>Paul Hewitson, Deloitte 2020/189</p>
2b Foundation Trust responses (by Exception)		
	There were no matters to be brought to the attention of the Committee.	
Section 3: Internal Audit and Counter Fraud		
3a Audit Yorkshire		
A.2.20.8	<p>Internal Audit Progress Report</p> <p>JH presented his report to the Committee and drew attention to the planned changes for the year:</p> <ul style="list-style-type: none"> - New Models of Care – Defer to 2020/21 - Safer Staffing – Nursing and Midwifery – Cancel - Acute Collaboration - Defer to 2020/21 - EPR Benefit Realisation – Cancel <p>The Committee agreed the above changes.</p> <p>BAS asked if there is sufficient capacity and resource amongst management and internal audit to complete the proposed audits and was advised that there was.</p> <p>SU questioned the growing number of audit days being carried forward. HKT stated that a number of factors across the year had impacted the Trusts availability to use those available days but that they would most likely be used in the coming year.</p> <p>Committee noted the following with regard to the completed audits.</p> <p>High Assurance</p> <ul style="list-style-type: none"> - BH/22/2020 – Commissioning for Quality and Innovation (CQUIN). There were no recommendations. - BH/24/2020 – NICE Guidance. There was one minor recommendation for the Clinical Audit and Effectiveness Committee to review its Terms of Reference. TC advised that this has been resolved and the underlying reason why this had been missed has also been resolved. - BH/25/2020 – Duty of Candour. There was one minor recommendation for the Patient Safety Sub Committee to review its Terms of Reference - BH/26/2020 – Central Alert System. There were no recommendations. <p>Significant Assurance</p> <ul style="list-style-type: none"> - BH/21/2020 – Procurement. There was one moderate recommendation for broader oversight of procurement processes beyond Finance. MH has taken this to the Executive Team. - BH/23/2020 – Salary Sacrifice Schemes. There was one moderate recommendation for car parking permits to be physically returned when 	

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	<p>members of staff leave.</p> <ul style="list-style-type: none"> - BH/27/2020 – Quality Account. There was one moderate and one minor recommendation to review the master contributions list and use a spreadsheet for ease of tracking outstanding issues. - BH/28/2020 – Communication Strategy. There were two moderate and one minor recommendation. The communications strategy implementation plan needed to be reviewed and updated with enhanced reporting arrangements put in place. - BH/29/2020 – Patient Safety – Sepsis. There was one moderate and three minor recommendations. Recommendations included ensuring prompt responses to EPR alerts, annually reviewing the Managing Deteriorating Patient Group (MDPG) membership, collaboration between Sepsis Team and Education Team and staff training reports to be made available to the MDPG. BAS questioned whether this review warranted a Significant Assurance opinion or whether, given the findings regarding shortfalls in sepsis treatment it was Limited Assurance. BAS asked that, given its contents, this report be brought to the attention of the Quality Committee perhaps for further scrutiny. - <p>Limited Assurance</p> <ul style="list-style-type: none"> - BH/30/2020 – Information Asset Register, with a Limited Assurance opinion and four moderate and two minor recommendations - This item was discussed in more detail at A.2.20.14. <p>Action: BAS requested a progress report be submitted to Quality Committee asap with regards to the BH/29/2020 report on Patient Safety – Sepsis.</p> <p>Action: SU suggested that Communications celebrate the work done on Duty of Candour.</p> <p>The Committee noted the contents of the report and derived assurance from it.</p>	<p>Director of Governance and Corporate Affairs 2020/190</p> <p>Director of Governance and Corporate Affairs 2020/191</p>
A.2.20.9	<p>Internal Audit follow up Reports</p> <p>JH presented the Internal Audit follow up report and highlighted three outstanding issues from 2017 and 2018 as well as drawing attention to the High/Major recommendations.</p> <p>Action: BAS requested a written justification to the Audit Committee on some of the longer standing follow up actions including what actions are being taken. JH would report back to the next meeting.</p> <p>Action: BAS queried whether BH/11/2019 from page 23 should be on the front report. JH agreed to check and confirm</p> <p>The Committee noted the progress made.</p>	<p>Mr Jonathon Hodgson, Audit Yorkshire 2020/192</p> <p>Mr Jonathon Hodgson, Audit Yorkshire 2020/193</p>
A.2.20.10	<p>Internal Audit Draft Plan 2020/21</p> <p>JH presented the draft plan to the Committee.</p> <p>Action: BAS asked for a summary report on the rationale behind why the audits that didn't make it into the plan didn't make it. HKT agreed to provide further detail. MH agreed to give an update on the discussion with ETM to the next AAC</p>	<p>Ms Helen Kemp-Taylor, Audit Yorkshire &</p>

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	The Committee provisionally approved the plan on the condition that further information would be provided about the audits that did not meet the requirements to proceed.	Director of Finance 2020/194
A.2.20.11	<p>Internal Audit Benchmarking Report</p> <p>JH presented the following three benchmarking reports to the Committee:</p> <ul style="list-style-type: none"> - Phishing - Providers BAF - Use of Resources <p>Action: BAS asked what the management response had been to the three reports.. MH stated that he could ask for a response from the Chief Digital and Informatics Officer with regard to the Phishing. TC agreed to respond with regard to the BAF. MH would formulate a response to the Use of Resources report with the Chief Operating Officer. BAS requested that future benchmarking reports contain management responses and action plans.</p> <p>The Benchmarking reports were noted.</p>	<p>Mr Jonathon Hodgson, Audit Yorkshire</p> <p>Director of Finance</p> <p>Director of Governance and Corporate Affairs 2020/195</p>
A.2.20.12	<p>Private meeting with Internal Audit</p> <p>There were no matters to report.</p>	
3b Counter Fraud		
A.2.20.13	<p>Counter Fraud Progress Report</p> <p>AJ presented the Q3 report and highlighted the following:</p> <ul style="list-style-type: none"> - The NHS Counter Fraud Authority is requiring a counter fraud champion to be appointed by April 2020. AJ and MH have had initial discussions and further discussions are planned to nominate someone in March 2020. - The LCFS provided an update into investigation work. A recommendation was made by the LCFS to consider a change in process for patients who are entitled to free taxi travel. <p>The Committee noted the contents of the report.</p>	
3c Foundation Trust responses (by Exception)		
A.2.20.14	<p>Information Asset Owner (IA report)</p> <p>An audit of the Information Asset Register (IAR) had been requested by the Information Governance Sub-Committee. The IAR has been in development within the Trust over the last year and the overall audit opinion, as had been expected, was 'limited assurance'.</p> <p>DH presented a response to the Internal Audit report. BAS asked what the Trust is now going to do to rectify the limited assurance report. DH reported that the new register is being completed. A remediation action plan is being put together that takes into account all the recommendations and deadlines of the report. Ahead of the plan, a number of policies are currently being updated as well as job descriptions that inform people of what the requirements are.</p> <p>BAS asked how Information Quality fits with the Information Asset Register.</p>	

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	<p>DH responded that one fits with the other, what assets are held and who are the asset holders.</p> <p>SU asked if DH could provide a percentage figure of how many of the Information Asset Owners have been identified. DH responded that around 80%+ are owned and the owners have been trained. The Audit Report identified that there may have been too much detail and with some rationalisation, that figure may improve further.</p> <p>BAS asked if there were any GDPR non-compliance risks. DH stated that there aren't any known at the moment, but once the register has been completed the Trust would have a more complete picture.</p> <p>PH advised that the Annual Governance Statement (AGS) focusses on Information Governance and Data Security and the Trust should therefore give careful thought to what is said in the AGS given there is a limited assurance audit report. TC confirmed that the Chief Digital and Informatics Officer is sighted on the report which will include progress made.</p> <p>The Committee noted the contents of the report.</p>	
A.2.20.15	<p>Business Continuity Update</p> <p>TC presented the report to the Committee detailing the ongoing work to embed Business Continuity Planning (BCP) across the Trust.</p> <p>BAS asked where the Trust is in terms of having a finalised set of BCP arrangements, what targets are being set and how progress will be managed and driven. TC responded that around 50% of the plans had been written but not yet tested, there were principles learned such as keeping plans fairly generic in order to be adaptable. BAS asked if more resources were needed. TC stated that she could have a conversation with the Chief Operating Officer (COO) about her work within the CBUs. The plans have been tackled in order of risk. BAS stated that this would not be an action of the Committee only an encouragement that that conversation should happen.</p> <p>The Committee noted the content of the report and was assured that a risk based approach had been taken to a substantial, Trust-wide challenge – wall to wall Business Continuity Plans that work.</p> <p>Action: TC to provide 6 monthly progress report to the AAC</p>	<p>Director of Governance and Corporate Affairs 2020/196</p>
Section 4: Foundation Trust		
4a Is Financial Governance and its associated controls effective?		
A.2.20.16	<p>Exception reports: Schedules of Losses and Special Payments</p> <p>MH presented the three reports to the Committee that were taken as read:</p> <ul style="list-style-type: none"> - Losses and Special Payments - Procurement Single Tender Waivers - Estate and Facilities Single Tender Waiver <p>BAS asked if Shahid Nazir, Head of Procurement would be taking overall responsibility for Estates and Corporate Tenders. MH stated that no conclusion has yet been reached.</p> <p>BAS asked if the additional resources to support debt recovery regarding</p>	

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	<p>overseas visitor income has been of benefit or, whether there is more that could or should be done. MQ responded that staff have been recruited but that there was an underestimation on the amount of training involved to get those individuals up to speed.</p> <p>The Committee noted the contents of the reports presented which also covered agenda items A.2.20.17 and A.2.20.19.</p>	
A.2.20.17	<p>Appropriateness of Single Source Tenders See A.2.20.16</p>	
A.2.20.18	<p>Appropriateness of Single Source Tenders - Estates See A.2.20.16</p>	
A.2.20.19	<p>Standing Orders proposed changes (standing item) There were no proposed changes to standing orders.</p>	
A.2.20.20	<p>Suspension of Standing Orders/Standing Financial Instructions (standing item) There have been no suspensions of standing orders or standing financial instructions since the Committee's meeting in December.</p>	
A.2.20.21	<p>Revised Standing Financial Instructions (SFI)</p> <p>MQ advised that in reviewing the SFI's he had worked with the Head of Procurement and the Assistant Director of Finance for their input. The work also included reviewing the SFIs of other Trusts. The review revealed that there wasn't an SFI for the Charitable Fund and this has since been added.</p> <p>MH added that there were a number of checks and balances built in by the escalation process through the CBUs resulting in several senior individuals providing counter signatures as part of the approval process.</p> <p>The Committee noted the report and agreed to recommend approval by the Board.</p>	
A.2.20.22	<p>Revised Scheme of Delegation</p> <p>In response to a query raised by BAS regarding benchmarking the Scheme of Delegation (SoD) against other Trusts; MQ stated that the Trust was not an outlier but the variance between Trusts did make direct comparisons difficult. MH added that BTHFT's £0.5m Board approval requirement was lower than all other Trusts' across WYAAT.</p> <p>The Committee noted the report and agreed to recommend approval by the Board.</p>	
A.2.20.23	<p>2019/20 Annual Accounts Progress Update MQ presented the report to the Committee stating that much of it had already been covered throughout this meeting.</p> <p>BAS agreed a separate opportunity to talk through the analytical review results on the accounts in greater detail and stated that other Audit Committee members would be welcome to attend.</p> <p>The Committee was assured by the processes that had been followed and</p>	

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	<p>noted the contents of the report.</p> <p>Action: MH to schedule a meeting with BAS and other Committee members if they wish.</p>	<p>Director of Finance 2020/197</p>
A.2.20.24	<p>Other Assurance Functions (standing item)</p> <p>No matters were raised</p>	
4b Are specific governance control systems effective? (workplan items)		
A.2.20.25	<p>Board Assurance Framework and Strategic Risk Register</p> <p>TC presented the Board Assurance Framework (BAF) and Strategic Risk Register (SRR) to the Committee.</p> <p>In response to questions raised, TC stated that the extent to which assessing risk appetite is embedded within the committees varies with Finance and Performance Committee being a good example. TC suggested that developing this further may look like each committee generating its' view on what level of assurance they want to see. The quarterly Report Authors Forum has been an opportunity to explore how risk appetite is expressed on reports going to board committees but more report authors could benefit by coming to the forum regularly.</p> <p>The Committee discussed the relationship between the risk appetite analysis and the general risk statements and whether it was possible to reconcile and demonstrate how the analysis narrative can lead to an overall risk appetite value. It was acknowledged how much progress had been made but that more fine tuning of the BAF and SRR and a Board development session in April could tease out any residual uncertainty or lack of understanding.</p> <p>The AAC noted that a review of each committee's SRR took place at every committee meeting although there was a variance in the way in which the Chairs reviewed them.</p> <p>The Committee noted the contents of the BAF and the SRR and were assured by the processes and mechanisms being used to manage and review risks.</p> <p>Action: TC to explore if further development using the BAF and SRR would be possible at a board development day on 7 April (ref A.2.20.37).</p>	<p>Director of Governance and Corporate Affairs 2020/198</p>
A.2.20.26	<p>Oversight of Board Committees</p> <p>TC presented the report to the Committee.</p> <p>The Committee noted the contents of the report and that gaps in assurance and controls had been identified and were assured that those gaps were being managed. More narrative with regard to any fundamental changes to their allocated strategic risks could be added</p>	
A.2.20.27	<p>Draft Annual Assurance Reports from Committees</p> <p>BAS asked for a summary on the process that had been gone through to produce the draft reports. TC responded that for every committee, the Chair and Non-Executive Directors that sit on those committees had had</p>	

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	discussions with the lead Executives to complete them. Action: BAS would liaise with SU and John Prashar, Non-Executive Director, to consolidate questions and comments that would be fed-back to TC for inputting into the final version of the reports.	Chair of the Audit Committee 2020/199
4c Corporate Governance		
A.2.20.28	Emergency Preparedness Resilience & Response (EPRR) Core Standards TC presented the report to the Committee who noted the additional work undertaken on providing additional evidence. BAS noted the four partially compliant items and asked what the agreed plans were to address them. TC stated that she expected full compliance when the report goes to the Board of Directors meeting. She also advised that new standards are due later this year. The Committee viewed the report and was satisfied that it was ready for submission.	
Section 5: Audit and Assurance Committee Governance		
A.2.20.29	Review Audit Committee Terms of Reference The Committee has been through an annual self-assessment process and reviewed its Terms of Reference that gave a high level of assurance that the Committee is doing what it should do. The aspect of Data Quality was identified as an area that would benefit from further attention. Going beyond data quality and into 'information quality' BAS asked the Committee if it was assured that the information reported on ECS, RTT, cancer waits, as examples, is accurate and whether they would know if the information reported is true to the data captured. TC asked whether others had seen a paper entitled 'External Reporting Assurance' and agreed to send it to BAS and Max Mclean, Chairperson. Action: BAS will review TC's document and have further discussions with the Chief Operating Officer and the Chief Digital and Informatics Officer before reporting back to the Committee Action: TC to circulate 'External Reporting Assurance'. The Committee agreed that the current Terms of Reference and workplan were fit for purpose, being highly compliant with good/best practice and would therefore roll forward without change. Further thought would be given to how data quality could be looked at further.	Chair of the Audit Committee 2020/200 Director of Governance and Corporate Affairs 2020/201
A.2.20.30	Any other Business There was no other business discussed.	
A.2.20.31	Matters to share with other committees - BAS requested a progress report be submitted to Quality Committee as soon as possible with regards to the BH/29/2020 Internal Audit report on Patient Safety – Sepsis. (Action listed at A.2.20.8)	
A.2.20.32	Matters to escalate to Strategic Risk Register There were no matters to escalate.	

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A.2.20.33	Matters to escalate to the Board of Directors <ul style="list-style-type: none"> - A Board development day in April (A.2.20.25) - High Assurance Internal Audit Reports such as Data Quality and Duty of Candour with examples of excellence (A.2.20.8) 	
A.2.20.34	Items deferred to subsequent meetings <ul style="list-style-type: none"> - Draft Annual Governance Statement to be shared at the next meeting 	Director of Governance and Corporate Affairs 2020/202
A.2.20.35	Attendees for subsequent Audit Committee meetings It was decided that there was no longer a need for the Chairs of other Committees to attend the Audit Committee meetings.	
A.2.20.36	Review of meeting The Committee reviewed the meeting and noted that a break in the middle would have been good.	
A.2.20.37	Date and time of next meeting: There had been some discussion of moving the date to the 21 April but as everyone could make 7 April and not 21 April it was decided to keep the original date. Tuesday, 7 April, 2-5pm, Trust Meeting Room, Chestnut House, BRI	Director of Governance and Corporate Affairs 2002/203

BRADFORD TEACHING HOSPITALS NHS FOUNDATION TRUST
ACTIONS FROM AUDIT AND ASSURANCE COMMITTEE MEETING Held 04 February 2020

Date of Meeting	Agenda Item	Required Action	Lead	Timescale	Comments/Progress
16.04.19	A. 4.19.15	Standing Orders, Standing Financial Instructions, Scheme of Delegation: Compliance 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	21.05.19 - MH provided a summary of the internal control framework in relation to this issue. KR described a benchmarking project which would support this. The internal audit plan will cover this issue. Action to remain open. 30.07.19 – MH confirmed this to be covered in the internal audit plan. Internal Audit Plan added to the 4 Feb Agenda. <u>Action closed</u> 04.02.20: MH confirmed Items captured in internal audit plan. <u>Action closed</u>
16.04.19	A.4.19.34	Matters to Escalate to the Board of Directors BAS to submit his annual report to Board regarding the matters dealt with at the Committee.	Chair of the AAC 2019/141	21 May 2019	21.05.19 – Report to come to the July meeting. Action to remain open. 30.07.19 – BAS proposed to share with JP and SU virtually, copying to others for comments, with a view to achieving Committee approval by 31.08.19. To then go to the September Board. JM to discuss timing with TC. Action to remain open. 03.12.10 Item on agenda for

Date of Meeting	Agenda Item	Required Action	Lead	Timescale	Comments/Progress
					AAC. 09.01.20 - AAC Annual Report submitted to Board in January 2020. <u>Action closed.</u>
21.05.19	A.5.19.20	ISA 260 – Foundation Trust (charities with a connection to a non-charity) TC to discuss the Charity Commission advice with the Trust Chairman.	Director of Governance and Corporate Affairs 2019/148	30 July 2019	30.07.19 – MQ confirmed the Charity Committee have now had sight of this. 03.12.19 – Conversation took place at Charitables Committee. 04.02.20: Chair present at Charitables Committee for discussion. <u>Action closed.</u>
30.07.19	A.7.19.5.1	Business Continuity Update – Response to AAC Action Log Item 2018- 91 A verbal update to be provided to the next AAC.	Director of Governance and Corporate Affairs 2019/161	22 October 2019	03/12/19 Action deferred. Paper added to February agenda A.2.20.15. <u>Action closed.</u>
30.07.19	A.7.19.15	Appropriateness of Single Source Tenders In ensuring awareness of the Scheme of Delegation this may be something that the Corporate Governance team could promote.	Head of Corporate Governance 2019/168	22 October 2019	3/12/19 JM and TC developing a corporate governance booklet. 04.02.20: The booklet is being developed and reference to this will be included. <u>Action closed.</u>
30.07.19	A.7.19.16	Appropriateness of Single Source Tenders – Estates MH to review and improve the Estates procurement process	Director of Finance 2019/169	22 October 2019	3/12/19 Needs a timescale for review. MH to bring the plan to the next meeting with intended implementation in the new financial year. 4.2.20: Added to February agenda A.2.20.19. <u>Action closed.</u>

Date of Meeting	Agenda Item	Required Action	Lead	Timescale	Comments/Progress
30.07.19	A.7.19.20	Board Assurance Framework and Strategic Risk Register BAS to meet with TC, JP and SU to review use of the BAF and SRR across committees.	Director of Governance and Corporate Affairs 2019/170	22 October 2019	Committee self-assessment process now initiated and includes review of the operation of the BAF and SRR through committees. The use of BAF and SRR will be assessed through this process. <u>Action closed.</u> <u>4.2.20: Self-Assessments, CQC report will feed into April meeting</u>
03.12.19	A.12.19.4	Matters Arising A.10.18.5 (30/10/18) 2018/70 Deloitte Annual Audit Plan, JM to add a standing item to AAC agenda in February and July	Head of Corporate Governance 2019/177	4 February 2020 and 28 July 2020	4.2.20: Added to February Agenda A.12.19.7. <u>Action Closed</u>
03.12.19	A.12.19.5	External Audit Annual Plan 2019/20 PH would present the report to the 4 February 2020 meeting with a revised view on the Wholly Owned Subsidiary.	Paul Hewitson, Deloitte 2019/178	4 February 2020	Added to February agenda as per the above action. <u>Action closed.</u>
03.12.19	A.12.19.10	Internal Audit Charter HKT to confirm what the fourth Key Performance Indicator was on page five of the protocol.	Helen Kemp-Taylor, Audit Yorkshire 2019/179	4 February 2020	04.02.20: Document altered as required. <u>Action closed.</u>
03.12.19	A.12.19.13	Exception reports: Schedules of Losses and Special Payments MH would find out what WT44-19 referred to and add more detail into the descriptions.	Director of Finance 2019/180	4 February 2020	4.2.20: MQ confirmed this was a nationally funded service and there was only one supplier. <u>Action Closed</u>
03.12.19	A.12.19.18	Standing Financial Instructions MQ will return the revised Standing Financial Instructions for review and approval in February,	Deputy Director of Finance, 2019/181	4 February 2020	4.2.20: Added to February agenda A.12.19.21. <u>Action closed.</u>

Date of Meeting	Agenda Item	Required Action	Lead	Timescale	Comments/Progress
		keeping all tracked changes.			
03.12.19	A.12.19.23	Charitable Funds Annual Report and Accounts MH to amend the entry of Mr Andrew McConnell's name on page 1 of the report to have an end date.	Director of Finance, 2019/182	4 February 2020	4.2.20: Completed. <u>Action closed.</u>
03.12.19	A.12.19.25	Oversight of Board Committees The Committee noted the contents of the report and the work required to ensure an accurate reflection of gaps in controls and assurance.	Director of Governance and Corporate Affairs 2019/183	4 February 2020	4.2.20: Work has been done to strengthen the identification and management of gaps in controls and assurance with the Executive Directors and Committees through use of the BAF. <u>Action Closed.</u>
03.12.19	A.12.19.26	CQC Compliance TC to provide additional information in relation to the interaction between Progress and CQC compliance.	Director of Governance and Corporate Affairs, 2019/184	4 February 2020	4.2.20: Progress reviews are used on a reactive and proactive basis as scheduled to explore potential non-compliance. <u>Action closed.</u>
03.12.19	A.12.19.27	Draft Audit Committee Annual Report to Board A virtual review by JP and SU to be completed before the draft report is submitted to the January 2020 Board meeting.	Head of Corporate Governance, 2019/185	4 February 2020	4.2.20: Review completed. <u>Action closed.</u>
03.12.19	A.12.19.29	Data Quality (DQ) Assurance TC to consider whether Finance & Performance should also have insight into the maturity model demonstrated in the Data Quality Assurance Report.	Director of Governance and Corporate Affairs 2019/186	4 February 2020	Paper to be shared with the Finance and Performance Committee in February 2020. <u>Action closed.</u>
03.12.19	A.12.19.33	EPRR Core Standards The Committee concluded that the report should go back to the Quality Committee for further review	Director of Governance and Corporate Affairs 2019/188	4 February 2020	4.2.20: Item added to the Quality Committee In January 2020. <u>Action closed.</u>

Date of Meeting	Agenda Item	Required Action	Lead	Timescale	Comments/Progress
05.02.19	A.2.19.25	Board Assurance Framework 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	21.05.19 – TC to meet with the Trust Chairman to decide requirements. Action to remain open and progress reviewed at the July meeting. 30.07.19 – This remains outstanding. To be referred to under A.7.19.20. 03.12.19 - Action to remain open. 04.02.20 - Scheduled for April 2020. <u>Action closed.</u>
30.07.19	A.7.19.10	Annual Internal Audit Performance Review MH to remind the other Executive Directors to complete their questionnaires.	Director of Finance 201 9/165	22 October 2019	3/12/19 All Directors reminded. Feedback received. Update to be provided at February meeting. <u>Action complete.</u> 04/02/20 MH confirmed there is nothing of any concern identified. BAS identified he had not completed the questionnaire. MH to circulate final report. Reports circulated to members of AAC. <u>Action complete.</u>
30.07.19	A.7.19.10	Annual Internal Audit Performance Review JM to speak to KR about the external review i.e. who will do this and by when.	Head of Corporate Governance 2019/166	22 October 2019	3/12/19 – BAS confirmed this had been dealt with but should remain open.
03.12.19	A.12.19.31	Regulatory Compliance The Committee noted that this paper assesses	Director of Governance and	4 February 2020	4.2.20: AAC to await results of IA in relation to policy

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		whether Policies are compliant rather than are staff complying with Policies but required further clarification from TC.	Corporate Affairs 2019/187		compliance and subsequent SLT discussion. To be added to agenda of April meeting on AAC. Results of IA to be presented to the meeting in June and further action agreed.
4.2.20	A.2.20.7	External Audit Draft Audit Plan 2019/20 PH to amend 2019/20 CIP figure on page 15 to £16.7m	Paul Hewitson, Deloitte 2020/189	7 April 2020	
4.2.20	A.2.20.8	Internal Audit Progress Report BAS requested a progress report be submitted to Quality Committee asap with regards to the BH/29/2020 report on Patient Safety – Sepsis.	Director of Governance and Corporate Affairs 2020/190	7 April 2020	It was agreed at the Agenda planning meeting to defer this to a later Committee meeting. The Patient Safety Committee and Quality Committee have both received additional assurance in relation to this issue.
4.2.20	A.2.20.8	Internal Audit Progress Report SU suggested that Communications celebrate the work done on Duty of Candour and the praise received by JH	Director of Governance and Corporate Affairs 2020/191	7 April 2020	This action has been deferred until later in the year. The Policy is currently being reviewed and the launch of any revisions would allow this celebration of the good work done by the Trust.
4.2.20	A.2.20.9	Internal Audit follow up Reports BAS requested a written justification to the Audit Committee on some of the longer standing follow up actions including what actions are being taken. JH recommended that this could be led on by himself having conversations with each of the	Mr Jonathon Hodgson, Audit Yorkshire 2020/192	7 April 2020	

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		action owners.			
4.2.20	A.2.20.9	Internal Audit follow up Reports BAS queried whether BH/11/2019 from page 23 should be on the front report. JH agreed to check and confirm	Mr Jonathon Hodgson, Audit Yorkshire 2020/193	7 April 2020	
4.2.20	A.2.20.10	Internal Audit Draft Plan 2020/21 BAS asked for a summary report on the rationale behind why the audits that didn't make it into the plan didn't make it. HKT agreed to provide further detail. MH agreed to give an update on the discussion with ETM to the next AAC	Ms Helen Kemp-Taylor, Audit Yorkshire & Director of Finance 2020/194	7 April 2020	In light of curtailed timeframe due to the delay in the 19/20 accounts process the Audit plan was discussed with ETM on 1.6.20 and recommendations made to remove a number of audits (with a rationale) to release capacity to deliver revised plan in 11 months. Revised plan submitted to AAC 10.6.20. <u>Action complete</u>
4.2.20	A.2.20.11	Internal Audit Benchmarking Report BAS asked what the management response had been to the three reports and if JH could provide future benchmarking reports with the responses. MH stated that he could ask for a response from the Chief Digital and Informatics Officer with regard to the Phishing. TC agreed to respond with regard to the BAF. MH would form response to the Use of Resources report with the Chief Operating Officer.	Mr Jonathon Hodgson, Audit Yorkshire Director of Finance Director of Governance and Corporate Affairs 2020/195	7 April 2020	The benchmarking report has been reviewed in the context of the IA relating to the BAF (significant assurance). Recommendations will be made in relation to the BAF as the revised governance structure of the Trust is agreed.

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4.2.20	A.2.20.15	Business Continuity Update TC to provide 6 monthly progress reports to the AAC	Director of Governance and Corporate Affairs 2020/196	7 April 2020	It was agreed at the agenda planning meeting that this would focus on the operational response and BCP process in relation to COVID 19
4.2.20	A.2.20.23	2019/20 Annual Accounts Progress Update MH to schedule a meeting with BAS and other Committee members if they wish.	Director of Finance 2020/197	7 April 2020	27.02.20: Meeting arranged for 11/05/2020. <u>Action complete</u>
4.2.20	A.2.20.25	Board Assurance Framework and Strategic Risk Register TC to explore further development using the BAF and SRR would be possible at a board development day on 7 April (ref A.2.20.37).	Director of Governance and Corporate Affairs 2020/198	7 April 2020	This item has been deferred due to the response to the COVID19 pandemic
4.2.20	A.2.20.27	Draft Annual Assurance Reports from Committees BAS would liaise with SU and Jon Prashar, Non-Executive Director, to consolidate questions and comments that would be fed-back to TC for inputting into the final version of the reports.	Chair of the Audit Committee 2020/199	7 April 2020	
4.2.20	A.2.20.29	Review Audit Committee Terms of Reference BAS will review TC's document and have further discussions with the Chief Operating Officer and the Chief Digital and Informatics Officer before reporting back to the Committee	Chair of the Audit Committee 2020/200	7 April 2020	
4.2.20	A.2.20.29	Review Audit Committee Terms of Reference TC will circulate 'External Reporting Assurance' document	Director of Governance and Corporate Affairs 2020/201	7 April 2020	Document circulated. <u>Action completed</u>

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4.2.20	A.2.20.34	Items deferred to subsequent meetings Draft Annual Governance Statement to be shared at the next meeting	Director of Governance and Corporate Affairs 2020/202	7 April 2020	Added to June agenda. <u>Action completed</u>
4.2.20	A.2.20.37	Date and time of next meeting: There had been some discussion of moving the date to the 21 April but as everyone could make 7 April and not 21 April it was decided to keep the original date. It was suggested that the Board Development day could be on the same day. TC would investigate whether this was possible.	Director of Governance and Corporate Affairs 2002/203	7 April 2020	