

CONFIRMED AUDIT AND ASSURANCE COMMITTEE MEETING MINUTES

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| Date: | Tuesday 2 February 2021 | Time: | 14:00-17:00 |
| Venue: | Virtual Meeting | Chair: | Barrie Senior, Non-Executive Director |
| Present: | Non-Executive Directors: <ul style="list-style-type: none"> - Mr Barrie Senior, Non-Executive Director, Chair (BAS) - Mrs Julie Lawreniuk – Non-Executive Director (JL) - Mr Jon Prashar, Non-Executive Director (JP) - Ms Selina Ullah, Non-Executive Director (SU) agenda item A.2.21.5 onwards | | |
| In Attendance: | <ul style="list-style-type: none"> - Ms Marie Hall CFS, Audit Yorkshire (MHa) up to agenda item A.2.21.11 - Mr Paul Hewitson, Deloitte (PH) - Mr Jonathan Hodgson, Audit Yorkshire (JH) - Ms Karina Rogers Audit Yorkshire (KR) - Mr Matthew Horner, Director of Finance (MH) - Ms Helen Kemp-Taylor, Audit Yorkshire (HKT) - Ms Jacqui Maurice, Head of Corporate Governance (JM) - Mr Richard Maw, Counter Fraud, Audit Yorkshire (RM) up to agenda item A.2.21.11 - Ms Laura Parsons, Associate Director of Corporate Governance/Board Secretary (LP) - Mr Michael Quinlan, Deputy Director of Finance (MQ) - Mr Nick Rayner, Deloitte (NR) - Ms Karon Snape, Interim Head of Facilities / Local Security Management Specialist (KS) for agenda item A.2.21.20 Security Management Standards for Providers | | |
| Observers | <ul style="list-style-type: none"> - Amit Bhagwat, Council of Governors - Mr David Wilmshurst, Council of Governors | | |

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| A.2.21.1 | Apologies for Absence Ms Selina Ullah, Non-Executive Director (up to agenda item A.2.21.4) Mr Steven Moss, Counter Fraud, Audit Yorkshire. | |
| A.2.21.2 | Declarations of Interest There were no declarations of interest noted. | |
| A.2.21.3 | Minutes of the meeting held 13 October 2020 PH advised that item 10.20.5 should state guidance and not governance. Subject to the amendment, the minutes were confirmed as a correct record. | |
| A.2.21.4 | Matters Arising BAS clarified that the greyed out actions on the action log were closed at the previous meeting but included for one more meeting for final review. JP requested that a one line prompt be added to the action log to remind members that this was the case. <ul style="list-style-type: none"> • <u>Action 2019/187</u> - LP advised that the action would be picked up when the policy guidance was reviewed. BAS confirmed that the action remained open. • <u>Action 2020/199</u> - BAS explained that this action brought together | Head of Corporate Governance 2021/001 |

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| | <p>overlapping outstanding actions and should remain open. How the Trust moves forward would be discussed under agenda item 23.</p> <ul style="list-style-type: none"> • <u>Action 2020/205</u> - addressed under agenda item 11. • <u>Action 202/214</u> - BAS explained that the report is produced by reference to an American audit standard, where IT service providers provide themselves or employ an audit company to provide on their behalf a description of controls by which core systems offered to customers are developed, maintained and operated. BAS noted that he had a meeting arranged with Paul Rice to discuss the Cerner audit report and would ask Paul to come to the April meeting to provide the committee with assurance. MH suggested that the action should be closed and a new action be raised. New action, BAS to liaise with Paul Rice with a view to him presenting at the April meeting how the Trust are assessing controls around the EPR system. • <u>Action 2020/219</u> - addressed under agenda item 6. • <u>Action 2020/221</u> - addressed under agenda item 10. • <u>Action 2020/224</u> - This is an open action to be dealt with at Board Development. LP confirmed that it had been noted as a requested item. BAS added that it would be useful to widen the request to take it beyond the specifics of nursing assessments and care plans for amendments to the EPR system. JP supported this suggestion. • <u>Action 2020/225</u> - LP confirmed that the item was on the wish list to discuss at Board Development when time permits. Action remains open. • <u>Action 2020/223</u> - addressed under agenda item 11. • <u>Action 2020/227</u> - addressed under agenda item 21. • Action 2020/230 - addressed under agenda items 21 and 23. • <u>Action 2020/231</u> - The audit was deferred at the last meeting. BAS noted that there had been a lot of change with claims management. The Committee had requested that the audit was completed within the current financial year, however, having seen the progress report things had moved on. • <u>Action 2020/232</u> - addressed under agenda item 11. • <u>Action 2020/233</u> - addressed under agenda item 13. • <u>Action 2020/234</u> - addressed under agenda item 19. JL and LP initials would be added as leads for this action. | AAC Chair 2021/002 |
| Section 2: External Audit | | |
| 2a Deloitte | | |
| A.2.21.5 | <p>External Audit Plan 2020/21</p> <p>BAS stated that the report was a substantial document providing helpful insights regarding the upcoming audit of the 2020/21 Accounts. The Committee was asked to take the document as read but requested key sections to be highlighted by PH and NR.</p> <p>PH and NR highlighted and discussed with the Committee the following key messages.</p> <ul style="list-style-type: none"> - <u>Page 6:</u> Timetable of the audit is now confirmed with a submission deadline of 15 June 2021. The Trust has not requested an extension. The final bullet referring to the Quality Report is an error as QR's are no longer required. - <u>Page 7:</u> Provides an idea of how Covid has impacted on the audit and the kinds of things being considered by Deloitte. - <u>Page 9:</u> Regarding IFRS16; this has been deferred again in recognition | |

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| | <p>of Trust priorities. Where a Trust does make voluntary disclosures these would require solid information as they will be subject to audit. BAS asked if preparatory work had been undertaken here at BTHFT. MQ advised that in 2019/20 a significant amount of work was undertaken. Assurance was there with regard to the accuracy of the data however questions remained with regard to the completeness of the data – a position reflected in most Trusts. BTHFT plans to continue this work in the next financial year to be ready for the completion of IFRS16 in 2021/22.</p> <ul style="list-style-type: none"> - <u>Page 10:</u> BTHFTs materiality was estimated at £9.2m and it was proposed that the threshold was to report to the Audit Committee mis-statements above £300k, unless a lower value item was judged material by nature. Following discussion the Committee confirmed that it was comfortable with materiality being set at £9.2m and with the reporting level of £300k. PH agreed that items below £300k would be recorded and brought to the attention of the Finance team. MQ further confirmed that any errors and mis-statements would be brought to the attention of the Committee by way of review of the draft and final accounts. <i>It was further noted that the reference in the document to PH being an Audit Partner was incorrect as this should read Audit Director.</i> - <u>Page 11:</u> Sets out scope of audit work. PH advised that the National Audit Office has not yet issued its sample component. The Trust is sufficiently large enough to be sampled however BTHFT was sampled two years ago. The Annual Governance statement will be a focus particularly in relation to how much of the internal audit programme has been completed and what the Trust is communicating with regard to its operations pre and post Covid. VFM guidance has been issued and information has been requested via the Finance team. Deloitte is awaiting a return of that information this month to formulate their views. MQ stated that he had requested an initial meeting with Deloitte and then a workshop with the wider team to fully understand Deloitte's expectations. As such at the present time cannot assess if this would require any additional work. PH advised that the expected fees for this work would be in the region of £20,000. Regarding the Quality Report; whilst the Trust is still required to produce a Quality Account, moving forward any auditing work on indicators is more discretionary and based on decision of the Trust. Fees in relation to the Quality Report work have been removed. - <u>Page 13:</u> With regard to Reliance on Controls; there is general push towards greater reliance on controls particularly with regard to the revenue cycle and Deloitte will pay more attention to this. Anything observed will be brought to the Committee's attention. <p>JL queried if the two risks flagged on 'NHS revenue' and 'management override of controls' have been flagged in all reports or, are they presented with regard to benchmarking the BTHFT position. PH confirmed that all audits included these two risks as these are the most serious risks. At the present time there was nothing untoward with regard to the level of risks highlighted in relation to BTHFT.</p> <p>NR advised that with regard to the 'revenue recognition risk'; in 2019/20 the focus was on the reversing of the accounting for the subsidiary. This year</p> | |

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| | <p>the focus has changed to the risk in relation to Covid 19 top-up income that the Trust has received. Deloitte will also consider a range of items flowing out of the Covid arrangements the Trust has in place. This includes how the centrally procured equipment is recorded within accounts. To support this Deloitte are expecting central figures from the Department of Health. The Trust has also been receiving significant amounts of PPE from central supplies which may mean that stock counts are also required.</p> <p>With regard to 'management override of controls'; this is a mandated risk under Auditing Standards similar to previous years however an additional complication is the new auditing standard in relation to accounting estimates culminating in more detailed data, assumptions and the methodology used.</p> <p>Property valuation was a significant risk in last year's report. Deloitte is expecting that the Trust will undertake a desk top review this year with no significant risk in this area. MQ confirmed that material uncertainty had been removed and he was not expecting it to apply this year.</p> <p>NR stated that the remaining pages provided more detail on the new audit standards for this year.</p> <p>SU referred to 'overriding decisions' and if there were any lessons for BTHFT to learn from the case with the Leicester Hospital Trust being able to hide c. £52m from the Audit Committee and Board. PH confirmed that he had seen the comments made by the NAO. Deloitte was discussing the case with their Central Risk Team to determine any learning. BAS requested that PH report back on this to the AAC.</p> <p>BAS stated that these were useful insights into the audit process. The Committee confirmed it was content to note the report.</p> | <p>Paul Hewitt Audit Director, Deloitte 2021/003</p> |
| A.2.21.6 | <p>Charitable Annual Report and Accounts Update</p> <p>MQ advised that he had shared the charitable accounts with Deloitte in July of 2020. During December 2020 MQ had a conversation with NR and his team and understood at that time Deloitte had an issue with regard to a transaction that had taken place and how the Trust had reported that transaction in the accounts. The Trust has therefore been unable to finalise the accounts, get them audited and submit them to the Charity Commission on time. The Trust has sought an extension with the Charity Commission which they have agreed to however we are waiting for the submission date to be confirmed.</p> <p>MQ explained in detail the issue with regard to the transaction and if it should be considered as an investment or a loan. The Charity had received circa £220k over 20 years ago from the Elsie Sykes Foundation. For the first 15 years, the Charity had invested the funds with UBS Wealth Management in line with the terms of the will, after which they transferred the investment into a cash holding. The trustees of the Elsie Sykes Foundation were not entirely content with this. The investment was returned and invested (by the trustees) on behalf of the Bradford Hospital Charity for a return of £10k per annum. This was a unique transaction of which Deloitte had no experience. Work is now continuing with KPMG, as independent accountants, to develop a recommendation for how this should be accounted for and to</p> | |

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| | <p>establish if the Trust has accounted for this correctly, and if not, it may have to be further reviewed.</p> <p>NR added that Deloitte's concerns were in relation to the ambiguity of the agreement between the Charity and the Elsie Sykes Foundation in relation to the transaction. Deloitte anticipated an adjustment would be required once the outcome of conversations with KPMG were determined. This would then dictate the amount of work required. It was noted that the materiality level for audit was £60k and so from an audit perspective there was a need to resolve the matter.</p> <p>JL stated that this accounting issue had not been raised at the Trust's Charities Committee. Actions taken with regard to the Elsie Sykes Foundation are fully minuted and these actions were undertaken in the best interests of the Charity. The issue is with the accounting treatment as it is not a huge financial sum. JL suggested that the Trust awaits the advice from KPMG in the first instance and then determine the process for how the accounts would be finalised with the Charity Committee and the AAC Committee. The Committee noted the position and agreed the action proposed by JL.</p> | <p>Deputy Director of Finance and the Associate Director of Corporate Governance / Board Secretary 2021/004</p> |
| A.2.21.7 | <p>Use of External Audit to Provide Non Audit Services (standing agenda item)</p> <p>PH and MH confirmed that Deloitte had not been approached to provide any non-audit services to the Trust.</p> | |
| 2b Foundation Trust responses (by Exception) | | |
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| Section 3: Internal Audit and Counter Fraud | | |
| 3a Audit Yorkshire | | |
| A.2.21.8 | <p>Internal Audit Progress Report</p> <p>BAS introduced this agenda item - recognising that audit activity had not moved forward particularly quickly as the Trust was operating in unusual times with four audits being completed in three and a half months. He noted the extensive list of proposed deferrals for the current financial year, which equated to 240 days of audit activity, almost wholly due to the Covid 19 restrictions. BAS stated that the report does not currently provide him with sufficient assurance to approve the level of deferrals. All audit areas either directly or indirectly impinge on patient care and patient safety but some audit areas listed for potential deferral seem critical with regard to patient care and patient safety. He was sympathetic to the fact that the Trust was operating in unusual times however he would require more justification as to why audits were to be deferred and perhaps not carried out.</p> <p>JP took on board the comments made by BAS however he recognised the importance of being aware of how the associated risks around patient care, safety and quality were being managed. He was confident that the Executives and Non-Executives would not allow that to happen. The priority for JP was around the management of risks. BAS added that the point he was making was that there was a requirement for a certain level of justification based around risk.</p> | |

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| | <p>JL stated that she was more relaxed about not completing a certain number of audits in this financial year because of the implications of Covid and the increased pressures on staff. She would be interested in hearing from MH and HKT on what this would mean for the annual governance statement, the level of risk, and HKT's internal audit opinion. JL also expected and anticipated that there would be a more robust response with regard to the audit plan for 2021/22.</p> <p>SU stated that she understood the pressure on staff however questioned if this was equally distributed across all staff groups as it may be that 'Covid related pressures' may be too generic a statement to apply to every deferred audit. She would like to push back and ask for evidence and would like to understand more about the mitigations in place. Further, a prioritisation process needs to be in place. BAS stated that he was interested to also consider in particular those audits requested by management rather than those included as a result of the audit needs assessment.</p> <p>HKT explained the context in relation to the Head of Audit (HoA) opinion. She stated that Internal Audit (IA) recognised the Covid challenges and that work plans had not delivered as expected when set at the beginning of the year. The key message from the IA Standards Advisory Board (as cited on the briefing notes at the back of the progress report) states that 'Audit Yorkshire should support organisations and primarily provide enough assurance to support a formal HoA opinion and the Annual Governance Statement (AGS). HKT is linked in with NHSE/I with regard to the likely requirements for the AGS and, by association, what needs to be covered in the HoA opinion. It is hoped that the guidance from the centre will be confirmed in March. IA have prioritised a number of audits and HKT wrote to MH in November and identified those 'must do audits', a governance checklist under Covid which will be a key part of the HoA opinion along with core financial controls. The letter also presented a 'should do list', and covered areas where IA would be prioritising their work. Updates since then have been provided to the Executives via MH. Latterly Audit Yorkshire has written to all their finance directors and CFOs asking for help as every organisation is struggling with their work plans by degree because of the distractions caused by Covid. However BTHFT is struggling more than some organisations in terms of progress. In response to the comments from JL, if the Trust covers those 'must do's' Audit Yorkshire would be content to provide a meaningful HoA opinion. HKT will have conversation with MH on recommendations for deferral to next year, write offs and what would be incorporated as part of the planning and programming for 2021/22. With regard to how associated risks are being managed; IA have identified their risks through the audit needs assessment. They have also identified that risks in the Trust are managed through gold and silver command and IA is cognisant of those.</p> <p>BAS thanked HKT and invited comment from MH.</p> <p>MH stated that he had every degree of confidence in his Executive Colleagues in terms of their response to the audit plan and every degree of sympathy for how hard they are working on Covid and the vaccination programme. He acknowledged the concerns raised in relation to audits</p> | |

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| | <p>planned in patient care and safety areas and also the comments regarding staff not impacted. However, he could only express again how hard his colleagues were working, on a daily basis, in response to Covid. A situation that has required a phenomenal response. He confirmed that letters from HKT have been discussed in detail with Executives at EMT where they have been given due consideration and been formally minuted. Both letters are included within the IA information report. With regard to BTHFT being further behind on audit completion in comparison to others; MH stated that Bradford has been disproportionately affected as a result of the pandemic. There has been no lull in Bradford when compared to other areas that may have been able to redirect their resources back into audit. MH added that he had shared this report with his Executive colleagues and asked them to again familiarise themselves with those audits requested for deferral so that he is able to provide the rationale to Board members at the next Regulation and Assurance Committee. This was to ensure that all Board members are sighted on the reasons and rationale behind the recommendations for deferral. With regard to patient safety risks, all should be aware that the Trust has a weekly Quality Oversight Committee (QuOC) where any incidents that arise in week are formally discussed and escalated where required to the Regulation and Assurance Committee and/or to Board. A great deal of the agenda for the Regulation and Assurance Committee is focussed on Covid and patient safety issues as a priority. MH stated that he was expecting a frank and open discussion at the next Regulation and Assurance Committee on the reasons for the audit deferrals. He reiterated that he was wholly in support of his Executive colleagues as he saw, on a daily basis, the challenges they were addressing.</p> <p>BAS thanked MH adding that he fully understood and supported his comments however, in the interests of good governance the Audit Committee required appropriate assurance to ensure that, in the circumstances, it was justified in deferring the audits and the most appropriate way to deal with that was as part of a unitary Board. MH agreed. BAS stated that, having been through a robust audit process on what was required for 2020/21 and the Executive Directors being allocated to each of those audit areas; he would be seeking to hear from those Executives that they remain content for those audits to be deferred in these extraordinary times. The Committee noted that MH would liaise with HKT on the content of the paper to be presented to the Regulation and Assurance Committee.</p> <p>JH advised the Committee that the first appendix to the report was the first cut of the reprioritisation of the programme following the significant pressures Bradford was under in terms of a prolonged and extensive Covid second wave. JH advised that he had been working with MH and the Executive Team to try and facilitate audits. JH highlighted the change from Appendix A to Appendix B where the audits had been in process and were then stood down and provided the following assurance on those that had been specifically stood down.</p> <ul style="list-style-type: none"> - <u>CQC Compliance Audit:</u> The Chief Nurse had asked that maternity services are reviewed in relation to this given this was the fundamental area for improvement as a result of the CQC assessment. That review returned a significant assurance report. She also provided regular updates to the Board on Maternity Services in September 2020 and | <p>Director of Finance / Audit Yorkshire 2021/005</p> |

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| | <p>January 2021.</p> <ul style="list-style-type: none"> - <u>Budget Control</u>: Due to the change in financial regime due to Covid this audit was not warranted in the current climate and had been pushed back to the end of Q2 2021/22. - <u>Claims Management</u>: The Chief Medical Officer had confirmed that this was no longer required at this point in time due to the unnecessary pressures on the clinical staff and changes with regard to the governance of the legal team. <p>JH confirmed that he was liaising with all Executive leads to ensure the delivery of a meaningful HOA opinion and to formulate next year's programme of works. Given what has happened with Covid, IA are seeking to establish a one year programme for 2021/22 and were engaging with all the Executives and relevant deputies. JH would be meeting with MH and the Chief Executive in the next two weeks to ensure the strategic aspects are captured. Audits pushed back have been confirmed as the right audits to undertake and these will be included in the plan for 2021/22. The programme of work will be quite significant and so IA would recommend having a reserve list. The report will be provided to the next ETM prior to its submission to the next Audit and Assurance Committee meeting.</p> <p>The Committee noted that four audits had been completed, three providing significant assurance and one limited assurance. The significant assurance reports covered:</p> <ul style="list-style-type: none"> - Pharmacy Systems - Fit and Proper Persons - Asbestos Legionella <p>The report covering Asset Utilisation provided limited assurance. SU queried the likely impact on other areas of work for example Gastro and the pressures around Covid, the effect on other activity levels and the recovery and waiting times particularly. BAS queried if there would be any VFM implications. The Committee agreed that a response to these queries would be provided at the next meeting.</p> <p>The Committee accepted, noted and gained assurance from the IA report.</p> | <p>Director of Finance 2021/006</p> |
| <p>A.2.21.9</p> | <p>Follow Up of Internal Audit Recommendations</p> <p>JL noted the 27 outstanding actions that were not yet implemented and requested that these be made a priority for next year. MH advised that he had taken the Executive Team through the report of recommendations and highlighted that a few of these had probably been actioned; however, feedback had not been shared as yet with IA. BAS added that the number of actions outstanding had been reduced significantly and that was to be commended. BAS recognised the need to move quickly on recommendations which directly related to patient care and patient safety.</p> <p>JH highlighted that Audit Yorkshire had been through a rigorous process and had moved onto the MKI system in the last few weeks with automated emails and therefore had much better engagement with audit sponsors and Executive Leads. The previous report had 42 actions outstanding.</p> <p>The Committee noted and accepted the report.</p> | |

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| A.2.21.10 | <p>Internal Audit – External Assessment Report</p> <p>BAS noted that the Committee had heard the highlights of this report in a previous meeting and now had sight of the full report. BAS added that it was reassuring to see the level of independent external scrutiny confirming that on all fronts Audit Yorkshire was compliant with Public Sector Internal Audit Standards, and thanked colleagues for their efforts on this.</p> <p>The Committee noted the report and congratulated IA on their level of compliance.</p> | |
| 3b Counter Fraud | | |
| A.2.21.11 | <p>Counter Fraud Progress Report Update</p> <p>BAS noted the request from Steve Moss to consider the Counter Fraud Progress Report early in the meeting due to MHa and RM having to leave prior to meeting end. He noted that it was a thorough and extensive report and that this was not an indication that fraud activity was increasing.</p> <p>BAS asked if the offer from LCFS to work with Payroll, HR and Finance in relation to the timesheet overpayment had been pursued. RM responded that the offer had not yet been actively pursued and that it needed to be progressed. LCFS to pursue.</p> <p>BAS noted that the issue of the revised self-review tool had been delayed and asked if an update would be provided at the April meeting. RM advised that the standards had been received since the committee paper was submitted. The standards had been reviewed and were confirmed. They were now down from 23 to 13. Recurring themes include staff awareness of fraud. Consideration needed to be given to standard 6 on metrics which would be discussed in more detail at the next meeting in particular with regard to measure on 'fraud value'.</p> <p>Following a question from BAS on CFA benchmarking developments being slightly off the pace in relation to recovery of overseas debt; RM stated that 4.6 was a 'conservative amber'. BTHFT had not had to recover any losses and therefore could not deliver against a metric that had not been embarked upon. The Trust would be able to deliver against this metric next time and hopefully get to green.</p> <p>BAS asked if other Trusts had been approached to explore best practice with regard to overseas debt. MH advised that the position was reversed with BTHFT seen as an exemplar in this area. The Trusts overseas manager was quite often involved with the national team in shaping policy and supporting them with their guidance. BTHFT does however recognise the scale and remains sighted on pursuing debt.</p> <p>BAS questioned if appropriate actions were being taken and at the correct speed regarding the overpayment investigation for July 2020. RM advised that this was being pursued regularly however the illness of a key representative has stalled progress. HR has confirmed that the matter is close to being resolved. The view of RM was that the time to resolve has been too long and a factor in this was due to local resolution. However, this situation is rare and no other similar situations had been noted with regard to other departmental investigations.</p> | <p>Richard Maw, Counter Fraud, Audit Yorkshire. 2021/007</p> |

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| | The report was noted and BAS extended his thanks to Steve Moss for the report. | |
| Section 4: Foundation Trust | | |
| 4a Is Financial Governance and its associated controls effective? | | |
| A.2.21.12 | Exception Reports – Schedules of losses and special payments BAS introduced the report. There was nothing exceptional to note. The Committee received the report. | |
| A.2.21.13 | Appropriateness of single source tenders MH noted that there were probably a few more single tender waivers than normal responding to both Covid pressures and the vaccination programme. BAS added that there was a level of comfort and assurance in the number of senior individuals signing these off. The report was accepted and noted. | |
| A.2.21.14 | Assessment of bank controls BAS noted that this agenda item had arisen from reflecting that he could not recall assurance being provided to the Committee on controls over the Trusts bank accounts and as a result the helpful summary had been provided. Following a query around whether the Finance Team were satisfied that no individual by themselves could make an unauthorised payment from the Trust bank account, MQ confirmed he was reasonably assured that sufficient controls were in place with bank mandates to prevent fraud and errors. It was noted that Payroll had their own internal controls to mitigate the risk. MQ also explained that the number of people authorising payments was determined by the value of the invoice and that credit card payments and petty cash had their own audit approach. MQ would share the Audit Report from SBS with BAS. | Deputy Director of Finance 2021/008 |
| A.2.21.15 | Annual Accounts 2020/21 update BAS introduced the paper and commented that the timetable on page four paralleled the plan from Deloitte. BAS questioned whether the meeting scheduled for 25 May 2021 should be put back to week commencing 31 May 2021, and following discussion the Committee agreed that the combination of dates should be optimum for the Trusts purposes with the most information being at hand in relation to the draft year end documents and audit results. MH advised that he and MQ had usually held a meeting with the members of the Audit Committee to run through in detail the draft accounts. The Corporate Governance team would schedule the meetings. The Committee noted the report and endorsed the proposal not, on the grounds of (im)materiality, to consolidate the charity accounts. | Associate Director of Corporate Governance / Board Secretary 2021/009 |
| A.2.21.16 | Standing Orders proposed changes (Standing agenda item) LP confirmed that there had not been any changes. | |
| A.2.21.17 | Suspension of Standing Orders / Standing Financial Instructions (Standing agenda item) LP confirmed that there had not been any suspensions. | |

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| A.2.21.18 | Other Assurance Functions (Standing agenda item) BAS confirmed that there was nothing to note. | |
| 4b Are specific governance control systems effective? (Work plan items) | | |
| A.2.21.19 | Board Assurance Framework and Strategic Risk Register BAS reflected on the last 11 months and noted that the Board Assurance Framework and Strategic Risk Register had continued to be presented and considered by the Executive Team and the Board to track, challenge and agree changes made to both. Given Covid restrictions, he was assured that both were suitably populated. Assurance would be enhanced once the new governance structure was in place. BAS stated that as part of the establishing and embedding of the academies, he was keen that the academies had the freedom to address improvements and training to be better than and more effective than the committees they had replaced and establish the optimum level of assurance that the Trust should have with regard to risk management. JL noted that the academies had not really started and that it would be good to review risk management at the Audit and Assurance Committee when the academies had gone through a few cycles. BAS added that duplication of effort must be avoided and the Committee should be satisfied by the assurance process. The Committee noted the Board Assurance Framework and Strategic Risk Register and looked forward to future developments. | |
| A.2.21.20 | Security Management Standards for Providers KS introduced the report noting that this covered the period 1 April 2019 to 31 March 2020 and that the next report due September 2021 would cover the period 1 April 2020 to 31 March 2021. BAS noted that the Trust continued to use the NHS Protect tool, even though NHS Protect had been disbanded and that it was a useful check on security arrangements. BAS stated that the report referenced an annual submission to the Quality Committee and asked if it had been to the Quality Academy. KS advised it had gone through appropriate routes but would confirm this offline with LP and JM. MH advised that it was likely it had not been submitted to the Quality Academy due to the standing down of the Academies and Committees. BAS asked that it was brought to the attention of the Quality Academy in due course and LP would ensure this. BAS noted the good assessment in comparison to previous reports, noting the increase from 24 green ratings to 25, still with 4 ambers and now with no red rating. BAS stated that he was interested in the actions and how the actions were going to be addressed and progressed with timescales. BAS commented that the four actions on the action log had been hanging around for a long time; however, the constraints of Covid were understood. KS advised that the actions were under standard three, prevent and deter. The first action related to training for staff dealing with patients with clinically | Associate Director of Corporate Governance / Board Secretary 2021/010 |

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| | <p>challenging behaviour following NHS Protect guidance. Although this guidance was no longer mandatory, the Trust had agreed to adopt good practice. KS explained that a significant amount of work continued, identifying early warning signs of patients needing restraint or management plans. The only outstanding action was in relation to interaction with the security team overseeing restraints. KS confirmed that she was working with the Adult Safeguarding Team to implement this.</p> <p>JP noted that the actions were likely to be similar on this year's report, but he was happy to see proportionality and reasonableness supporting staff and asked for reassurance that there would be no unconscious bias as seen in the press. KS responded that the action will have been addressed by the next report if staff were able to be released to carry out the training. All agreements and the bleep system should be in place by September, so this action should go green with the plan of implementation. KS reiterated for reassurance that she was working closely with the safeguarding adult's team and lead nurses on learning disabilities and dementia and that it was all within the scope of the restraint policy.</p> <p>KS advised that the next action was in relation to the departmental off sick register and records for business assets worth less than £5k. The Finance Department were continuing to work on the arrangements and a quarterly update would be received and reviewed at the Security Working Group. KS added that it was a mammoth task and a great deal of progress had not been made. MH commented that the action also linked to the scan for safety project and that a lot of next year's allocation of capital money would be targeted to asset tracking and that piece of work would contribute towards this action.</p> <p>KS stated that actions 3.13 and 3.15 were closely linked to lock down and identifying Trust critical assets. An upgrade was in progress and being monitored through the Operational Resilience Group. It was part of the five year security strategy to get the infrastructure right. The action plan was 75% complete and monitored through the Security Steering Group.</p> <p>KS concluded that the final action related to lock down, ensuring that the Trust had the ability to electronically or manually lock down an area based on risk. This action had not been progressed due to Covid and would be ongoing due to the size of the organisation, so was likely to stay amber for the next submission.</p> <p>Following a question from BAS in relation to the security of access to Field House KS confirmed that there was security on each door to the Sovereign Lecture Theatre as it was now the vaccination centre and that there was a need to balance security with organisational needs and that Field House had opening times and locked down times.</p> <p>BAS noted that this was a useful annual stock take to review the security arrangements and thanked KS for her time.</p> | |
| 4c Corporate Governance | | |
| A.2.21.21 | Audit Committee annual self-assessment BAS advised that in the past the Committee had performed an annual | |

| No. | Agenda Item | Action |
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| | <p>review of structure and activities, using the HFMA Audit Committee handbook checklists. Each Committee member independently completed the checklists after which they were consolidated and discussed. A focus was placed on assurance with regard to data quality with the Committee questioning whether it was as assured as it could be. This is an area that has received continued focus. The self-assessment was last formally completed in September 2019. In 2020 as a result of the Trusts response to the pandemic and the restriction on committee activities, the Audit and Assurance Committee held off on undertaking a further formal assessment. BAS stated that for 2021 the Committee should formalise its current position. BAS confirmed that he had circulated the last self-assessment to JP, SU and JL and all had agreed that there were no changes. BAS stated that the Committee now has a current assessment of the Audit and Assurance Committee structures and effectiveness and considers it a strong assessment.</p> <p>BAS recommended that the next assessment should be completed as soon as seems reasonable once the new governance structure was fully bedded in adding that now was not the time to challenge and change the Audit and Assurance Committee Terms of Reference until everything else had completed their redesign and consideration by the Regulation and Assurance Committee. It was expected that this would take place in the late summer/early autumn.</p> | |
| <p>A.2.21.22</p> | <p>Annual Report and Quality Report 2020/21 production schedule</p> <p>JM highlighted that following earlier discussions around meeting dates there were some adjustments to be made to the timetable. The requirements were similar to last year; however, key authors had been given more time for delivery of their reports and review time by the Executives had also been streamlined, in light of COVID but also to more efficiently deal with the drafts of the Annual Report. Whilst no Annual Reporting Manual (ARM) had yet been published the paper included some indication of requirements for 2020/1 and in particular the remove of the requirement to include the Quality Report (as discussed earlier in the meeting). The Trust was still awaiting information on the submission of the Quality Account from the Department of Health. Once that was received the process for the delivery of the Quality Account would be shared and confirmed.</p> <p>With regard to the Annual Report and Accounts, the Committee discussed and confirmed the meeting scheduled for 25 May 2021 would be moved on one week to better coincide with the 8 June deadline for signing off the annual report and accounts. It was further noted that the CEO was required at that meeting to present the AGS. The date for the submission of the annual report to the External Auditor for review was still to be confirmed by Deloitte. MH requested that the submission date of the first annual report to Audit Committee should align with the submission date for the draft annual accounts. This would be changed to 27 April 2020.</p> <p>Subject to changes discussed the Committee confirmed its support for the production schedule.</p> | |
| <p>A.2.21.23</p> | <p>New Governance Structure Update</p> <p>LP advised that the academies had met the previous week for informal</p> | |

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| | <p>planning and that some items had been discussed. The first draft of the terms of reference (ToR) had been reviewed but there was some work to do on specific responsibilities. Updated ToR's would be discussed at the February academies and then reported to the next Regulation and Assurance Committee meeting in March.</p> <p>LP confirmed that corresponding ToR's for all committees would be completed by May 2021.</p> | |
| Section 5: Audit and Assurance Committee Governance | | |
| A.2.21.24 | <p>Any other business</p> <p>There were no items of any other business raised.</p> | |
| A.2.21.25 | <p>Matters to share with the other committees</p> <p>There were no matters to share with other committees.</p> | |
| A.2.21.26 | <p>Matters to escalate to Strategic Risk Register</p> <p>There were no matters to escalate to the Strategic Risk Register.</p> | |
| A.2.21.27 | <p>Matters to escalate to the Board of Directors</p> <p>There were no matters to escalate to the Board of Directors.</p> | |
| A.2.21.28 | <p>Items deferred to subsequent meetings</p> <p>There were no items deferred to subsequent meetings.</p> | |
| A.2.21.29 | <p>Attendees for subsequent Audit Committee meetings</p> <p>MH stated that usually, the responsible Executive presenting the limited assurance report attended the meeting. The Committee confirmed that the Chief Operating Officer should be invited to speak to the IA limited assurance report for Asset Utilisation at the next AAC meeting.</p> <p>BAS requested that the convention of Executive Directors attending Audit Committee meetings to present the limited assurance reports was re-instated and added that if the attendance of the lead Executive was not possible then a substitute one to one discussion with BAS should be held prior to the meeting in order to relay the EDs explanations and assurances.</p> | <p>Chief Operating Officer 2021/011</p> |
| A.2.21.30 | <p>Review of meeting</p> <p>There were no comments made.</p> | |
| A.2.21.31 | <p>Date and time of next meeting:</p> <p>6 April 2021 2-5pm</p> | |
| A.2.21.31 | <p>Private meeting with Internal Audit (work plan)</p> | |

BRADFORD TEACHING HOSPITALS NHS FOUNDATION TRUST

Actions from Audit and Assurance Committee Meeting held 2 February 2021

(To note that actions greyed out were closed at the meeting held on 2 February and included here as a reminder)

| Date of Meeting | Agenda Item | Required Action | Lead | Timescale | Comments/Progress |
|-----------------|--------------|---|---------------------------------|-----------------|---|
| 16.06.20 | A.6 (2).20.4 | ISA 260 – Foundation Trust MH confirmed that he would give some thought to talking with Cerner and obtaining a third party Service Auditor Report. It was determined that it would be appropriate for this to be reviewed by the Finance and Performance Committee. | Director of Finance 2020/214 | 28 July 2020 | MH to share the Cerner SAR report with the AAC. 28.07.20 – MH spoke to Calderdale, who haven't pursued this. To now go to Cerner. Action to remain open. Technical report received from Cerner which has been shared with the Informatics team for review (and with BAS). To be added to agenda for October AAC. 13.10.20 – BAS stated that the report confirms the controls within Cerner's IT environment are strong, with minor improvements required. This has been shared with IT for a management response. Action to remain open. 02.02. <u>Previous action – 2020/214 closed.</u> New action raised 2021/002 |
| 28.07.20 | A.7.20.12 | CFA Benchmarking Developments Progress report on the implementation of the new initiatives to be submitted to the December meeting. | Audit Yorkshire 2020/223 | 1 December 2020 | Added to February 2021 agenda. <u>Action closed.</u> |
| 28.07.20 | A.7.20.21 | Audit Committee Annual Self-Assessment BAS to circulate previous responses. | Chair of the AAC 2020/227 | 1 December 2020 | Added to February 2021 agenda 13.10.20 – BAS circulated last year's assessment questionnaires to JP and SU. Prospective self-assessment to be carried out in light of the new Terms |

| Date of Meeting | Agenda Item | Required Action | Lead | Timescale | Comments/Progress |
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| | | | | | of Reference. Action to remain open and timescale changed to December 2020. 02.02.21 - BAS confirmed that he had circulated to JP, SU and JL the previous assessment and all had agreed that there were no changes. Therefore the Trust does have an up to date and current assessment. Action closed. |
| 13.10.20 | A.10.20.11 | Counter Fraud Progress Report RM to be invited to December meeting to provide an update. | Head of Corporate Governance 2020/232 | 1 December 2020 | Added to February 2021 agenda 02.02.21 – RM attended the meeting. Action closed. |
| 13.10.20 | A.10.20.14 | Appropriateness of Single Source Tenders MH to keep the AAC up to date with the process of handling tenders. | Director of Finance 2020/233 | 1 December 2020 | Added to February 2021 agenda 02.02.21 - The report was accepted and noted. Action closed. |
| 16.06.20 | A.6 (2).20.4 | ISA 260 – Foundation Trust MH confirmed that he would give some thought to talking with Cerner and obtaining a third party Service Auditor Report. It was determined that it would be appropriate for this to be reviewed by the Finance and Performance Committee. | Director of Finance 2020/214 | 6 April 2021 | 13.10.20 – BAS stated that the report confirms the controls within Cerner's IT environment are strong, with minor improvements required. This has been shared with IT for a management response. Action to remain open. 02.02. Action closed. |
| 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 | 26.1.21 - action now redundant following stepping down of committees. AC will review and assess academy assurance reporting once proposals are available from governance review. 10/06/20 – The AAC hasn't received the reports as the Committees were |

| Date of Meeting | Agenda Item | Required Action | Lead | Timescale | Comments/Progress |
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| | | | | | <p>stood down due to Covid-19. To be discussed under agenda item A.6.20.21. Action to remain open.</p> <p>28.07.20 – In terms of the assurance reports requested by the AAC, there was a request from the Chairman for these to be absorbed into the work of the Committees, but there is currently a gap in the process. To be added to the list for the governance review process. Action to remain open.</p> <p>13.10.20 – The annual assurance reports were not produced for last year due to the Covid-19 pandemic. This will be looked at as part of the governance review.</p> <p>ACTION to remain open and consolidated with:</p> <p><u>Action 2018/126</u> which refers to the organisation of training on the BAF for non-executive directors.</p> <p><u>Action 2018/170</u> Audit Committee review of BAF and SRR across committees.</p> <p><u>Action 2020/195</u> where account to be taken of the IA BAF report (significant assurance) recommendations ensuring these are incorporated into the revised governance structure of the Foundation Trust.</p> <p><u>Action 2020/198</u> Proposed review of BAF and SRR at future board development day.</p> |

| Date of Meeting | Agenda Item | Required Action | Lead | Timescale | Comments/Progress |
|-----------------|-------------|---|--|--------------|---|
| | | | | | To be reviewed by the new Board Secretary as part of the implementation of new governance arrangements. <u>02.02.21</u> - LP confirmed that corresponding ToR's for all committees would be completed by May 2021. Action to remain open. |
| 03.12.19 | A.12.19.31 | Regulatory Compliance The Committee noted that this paper assesses whether Policies are compliant rather than are staff complying with Policies but required further clarification from TC. | Director of Governance and Corporate Affairs 2019/187 | 6 April 2021 | 26.1.21 - This will be included within the review of the "Policy for the Development and Management of Organisation-wide Procedural Documents" – this action is included on the internal audit recommendations log. 4.2.20: AAC to await results of IA in relation to policy 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. 10/06/20 – Item to remain open until final report received. 28.07.20 – A policy management audit has been done. This will be kept under review and a possible re-audit carried out under the 3 year plan. Action to remain open pending the replacement for TC. 13.10.20 – There is reporting in the |

| Date of Meeting | Agenda Item | Required Action | Lead | Timescale | Comments/Progress |
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| | | | | | dashboards to indicate which policies are reviewed and current or need work. Assurance is needed that there is a mechanism within the FT that ensures staff comply with policies. Trust Secretary to pick up. Action to remain open. 02.02.21 – LP advised that the action would be picked up when the policy guidance was reviewed. <u>Action to remain open.</u> |
| 10.06.20 | A.6.20.11 | Counter Fraud Self-Review Tool SM to keep the Committee apprised of developments from the CFA regarding benchmarking the Foundation Trust in terms of performance against similar trusts. | Counter Fraud 2020/205 | 6 April 2021 | Added to February 2021 agenda 28.07.20 – The NHS Counter Fraud Authority don't yet have the data. Action to remain open. 13.10.20 – Progress report to be discussed under item A.10.20.11. Further update to be provided at the December meeting. 02.02.21 – Progress report to be discussed under item A.2.21.11. <u>Action to remain open.</u> |
| 28.07.20 | A.7.20.6 | Annual External Audit Performance Review MQ to speak to PH to agree a timeframe for completion of the Charitables audit. | Deputy Director of Finance/ Deloitte 2020/219 | 6 April 2021 | <i>Deferred to March 2021 due to delay in auditing of the accounts.</i> 13.10.20 – The target for completion of the Charitables audit is November 2020. Action to remain open. 02.02.21 – An extension had been granted, target date to be confirmed. <u>Action to remain open.</u> |

| Date of Meeting | Agenda Item | Required Action | Lead | Timescale | Comments/Progress |
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| 28.07.20 | A.7.20.10 | Internal Audit Progress Reports HKT to circulate full external assessment report. | Audit Yorkshire 2020/221 | 6 April 2021 | Added to February 2021 agenda 13.10.20 – JH sent report to BAS today. BAS to circulate. Report to be presented at the December meeting for consideration by the Committee. 02.02.21 - This action is to be dealt with at Board Development. Action to remain open. |
| 28.07.20 | A.7.20.13 | Internal Audit Report – Nursing Assessment and Care Plans CF to provide a position statement on work carried out on Cerner to improve EPR functionality. | Chief Digital and Information Officer 2020/224 | 6 April 2021 | 22.01.21 –The Board Development programme is currently being developed for 2021 – this is noted as a requested item. 13.10.20 – JM shared update from IT Team. Covid-19 restrictions limited the planned work, but work has continued. JM to escalate to John Holden and the new Trust Secretary for inclusion on the Board Development Programme. Action to remain open. |
| 28.07.20 | A.7.20.20 | Data Quality (DQ) Assurance BAS to speak with the Chairman/Chief Executive regarding a session on kite mark analysis at a future Board development day. | Associate Director of Corporate Governance / Board Secretary 2020/225 | 6 April 2021 | 22.01.21 –The Board Development programme is currently being developed for 2021 – this is noted as a requested item. 13.10.20 – BAS to inform JM of what is required. JM to escalate to John Holden and the new Trust Secretary for inclusion on the Board Development Programme. Action to remain open. 02.02.21 - This item is on the wish list to discuss at Board Development when time permits. Action to remain open. |

| Date of Meeting | Agenda Item | Required Action | Lead | Timescale | Comments/Progress |
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| 13.10.20 | A.10.20.8 | Internal Audit Progress Report MH to discuss the timing of the Claims Management audit with the CMO. | Director of Finance 2020/231 | 6 April 2021 | MH contacted the CMO to confirm the request from the Chair of the AAC. 02.02.21 - The audit was deferred at the last meeting. BAS noted that there had been a lot of change with claims management. The Committee had requested that the audit was completed within the current financial year, however, having seen the progress report things had moved on. Action to remain open. |
| 02.02.21 | A.2.21.4 | Matters Arising A one line prompt be added to the action log to remind members that greyed out actions had been closed at the previous meeting. | Head of Corporate Governance 2021/001 | 6 April 2021 | Line added as required. Propose action is closed. |
| 02.02.21 | A.2.21.5 | External Audit Plan Deloitte is discussing the case of Leicester Hospital Trust being able to hide c.£52m from their Audit Committee and Board with their Central Risk Team to determine any learning. PH to provide an update to the AAC. | Paul Hewitt Audit Director, Deloitte 2021/003 | 6 April 2021 | |
| 02.02.21 | A.2.21.6 | Charity Annual Report and Accounts. The Trust should await advice from KPMG regarding the accounting treatment and then determine the process for how the accounts would be finalised with the Charity and AAC Committees. | Deputy Director of Finance and the Associate Director of Corporate Governance / Board Secretary 2021/004 | 6 April 2021 | |
| 02.02.21 | A.2.21.8 | Internal Audit Progress Report BAS would be seeking to hear from those Executives allocated that they remain content for | Director of Finance / Audit Yorkshire | 6 April 2021 | |

| Date of Meeting | Agenda Item | Required Action | Lead | Timescale | Comments/Progress |
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| | | those audits to be deferred. MH would liaise with HKT on the content of the paper to be presented to the Regulation and Assurance Committee. | 2021/005 | | |
| 02.02.21 | A.2.21.8 | Internal Audit Progress Report The report covering Asset Utilisation provided limited assurance. SU queried the likely impact on other areas of work for example Gastro and the pressures around Covid, the effect on other activity levels and the recovery and waiting times particularly. BAS queried if there would be any VFM implications. The Committee agreed that a response to these queries would be provided at the next meeting. | Director of Finance 2021/006 | 6 April 2021 | |
| 02.02.21 | A.2.21.11 | Counter Fraud Progress Report Update BAS asked if the offer from LCFS to work with Payroll, HR and Finance in relation to the timesheet overpayment had been pursued. RM responded that the offer had not yet been actively pursued and that it needed to be progressed. LCFS to pursue. | Richard Maw, Counter Fraud, Audit Yorkshire. 2021/007 | 6 April 2021 | |
| 02.02.21 | A.2.21.13 | Assessment of bank controls MQ would share the Audit Report from SBS with BAS. | Deputy Director of Finance 2021/008 | 6 April 2021 | |
| 02.02.21 | A.2.21.15 | Annual Accounts 2020/21 update MH advised that he and MQ had usually held a meeting with the members of the Audit Committee to run through in detail the draft accounts. JM and LP would arrange the meetings. | Associate Director of Corporate Governance / Board Secretary 2021/009 | 6 April 2021 | Meeting scheduled for 27 May from 2pm-3pm. Propose action is closed. |
| 02.02.21 | A.2.21.20 | Security Management Standards for Providers BAS stated that the report referenced an annual submission to the Quality Committee and asked if it | Associate Director of Corporate Governance / | 6 April 2021 | The Quality Academy noted at its meeting on 31 March that it would be in receipt of the SM standards and |

| Date of Meeting | Agenda Item | Required Action | Lead | Timescale | Comments/Progress |
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| | | had been to the Quality Academy. KS advised it had gone through appropriate routes but would confirm this offline with LP and JM. MH advised that it was likely it had not been submitted to the Quality Academy due to the standing down of the Academies and Committees. BAS asked that it was brought to the attention of the Quality Academy in due course and LP would ensure this. | Board Secretary 2021/0010 | | Annual Report as part of its work programme. Propose action is closed. |
| 02.02.21 | A.2.21.29 | Attendees for subsequent Audit Committee meetings. The Committee confirmed that the Chief Operating Officer should be invited to speak to the IA limited assurance report for Asset Utilisation at the next AAC meeting. | Chief Operating Officer 2021/011 | 6 April 2021 | The Chief Operating Officer is confirmed to attend the April meeting. Propose action is closed. |
| 02.02.20 | A.2.21.4 | Matters Arising BAS to liaise with Paul Rice with a view to him presenting at the April meeting to discuss the Cerner audit report and assurance gleaned and, how the Trust is assessing controls around the EPR system. | Chair of the AAC 2021/002 | 3 June 2021 | 2.02.21 - BAS discussed with the Chief Digital and Information Officer who is now unable to attend the April meeting. As such items now deferred to June AAC. |
| 28.07.20 | A.7.20.27 | Review Audit Committee Terms of Reference Terms of reference to be reviewed as part of the annual self-assessment and governance review. | Chair of the AAC 2020/230 | 3 June 2021 | Added to February 2021 agenda as part of self-assessment and governance review. 02.02.21 - Updated ToR's would be discussed at the February academies and then reported to the next Regulation and Assurance Committee meeting in April. <u>Action to remain open.</u> |

| Date of Meeting | Agenda Item | Required Action | Lead | Timescale | Comments/Progress |
|-----------------|-------------|---|--|-------------|---|
| 13.10.20 | A.10.20.18 | Board Assurance Framework and Strategic Risk Register BAS, SU, JP and JHL to discuss further as the relevant ToR are written. | Chair of the AAC/NEDs/ Director of Strategy and Integration 2020/234 | 3 June 2021 | Added to February 2021 agenda. 02.02.21 - Both would be enhanced once the new governance structure was in place. <u>Action to remain open.</u> |