

CONFIRMED AUDIT COMMITTEE MEETING MINUTES

Date	Tuesday, 24 May 2022	Time	14:00-17:00
Venue	Virtual Meeting	Chair	Barrie Senior, Non-Executive Director

Present	<ul style="list-style-type: none"> Mr Barrie Senior, Non-Executive Director, Chair (BAS) Mr Jon Prashar, Non-Executive Director (JP) Ms Julie Lawreniuk, Non-Executive Director (JL) Ms Sughra Nazir, Non-Executive Director (SN)
In Attendance	<ul style="list-style-type: none"> Mr Matthew Horner, Director of Finance (MH) Mr Michael Quinlan, Deputy Director of Finance (MQ) Ms Helen Higgs, Audit Yorkshire (HH) Mr Richard Maw, Counter Fraud, Audit Yorkshire (RM) Mr Chris Boyne, Deputy Director, Internal Audit (CB) Mr Jonathan Hodgson, Internal Audit (JH) Ms Laura Parsons, Associate Director of Corporate Governance/Board Secretary (LP) Mr Nick Rayner, Deloitte (NR) Ms Liz Tomlin, Head of Quality Improvement and Clinical Outcomes (LT) and Ms Padma Munjuluri, Consultant Obstetrician and Gynaecologist\AMD-Clinical Outcomes (PM)– agenda item A.5.22.25 Dr Paul Rice, Chief Digital & Information Officer (PR) - agenda item A.5.22.27 Ms Mel Pickup, Chief Executive Officer (MP) – agenda item A.5.22.28

No.	Agenda Item	Action
A.5.22.1	Apologies for Absence <ul style="list-style-type: none"> Mrs Karina Rogers, Audit Yorkshire Mr Paul Hewitson, Deloitte Mr John Holden, Director of Strategy & Integration (ED in attendance) Mr Steve Moss, Counter Fraud, Audit Yorkshire 	
A.5.22.2	Declarations of Interest There were no interests declared.	
A.5.22.3	Minutes of the meeting held 12 April 2022 The minutes were accepted as a fair representation of the meeting.	
A.5.22.4	Matters Arising The meeting noted that the greyed out items on the action log at Appendix 1 indicated those actions closed at the previous meeting. With regard to the actions due for consideration at this meeting the following updates were provided: <ol style="list-style-type: none"> <u>2022/014 Counter Fraud progress report update</u> Action closed. <u>2022/015 Exception reports: Schedules of losses and special payments.</u> Action closed. <u>2022/016 Exception reports: Schedules of losses and special</u> 	

	<p><u>payments</u>. Action closed.</p> <p>4. <u>2022/017 Exception reports: Schedules of losses and special payments</u>. Action closed.</p> <p>5. <u>2022/018 Board Assurance Framework and High Level Risk Register</u>. Action closed.</p> <p>6. <u>2022/019 Board Assurance Framework and High Level Risk Register</u>. Action closed.</p> <p>7. <u>2022/020 Board Assurance Framework and High Level Risk Register</u>. Action closed.</p> <p>8. <u>2022/023 Audit committee Work plan</u>. Action closed. BAS asked for the workplan to be recirculated to the Committee.</p> <p>9. <u>2022/022 Cyber Security</u>. Action closed.</p>	Head of Corporate Governance A22025
A.5.22.5	<p>Sector Update and Benchmarking report</p> <p>There was nothing to report on this item.</p>	
A.5.22.6	<p>Draft Annual Accounts 2021/22</p> <p>BAS suggested that detailed discussion is deferred to the informal meeting scheduled for 30 May and requested that MH provided an update on progress. MH confirmed that the accounts were aligned to the overall numbers that were reported to the F&P Academy and to the Board in terms of the year end position albeit in a slightly different format. The break even position plan reported a £1.4M surplus.</p> <p>MH expressed his thanks to the finance team for their work with regard to the accounts adding that they had worked closely with External Audit and responded to a substantial number of queries.</p> <p>MQ added that there have been no accounting changes this year. He further advised that a significant amount of work had been undertaken to ensure that the leasing standard was correct for this year.</p> <p>The Committee noted the report and the updates provided.</p>	
A.5.22.7	<p>Draft ISA 260</p> <p>NR Advised that the audit is behind schedule due to staff sickness. Work continues to take place to retrieve the information required. No significant issues have arisen however and most testing is progressing well. NR confirmed the ISA 260 report would be provided ahead of the 15 June Committee as previously agreed.</p> <p>The Committee noted the update provided.</p>	
A.5.22.8	<p>Use of External Audit to Provide Non Audit Services (standing item)</p> <p>There was nothing to report on this item.</p>	
A.5.22.9	<p>Internal Audit Progress Report</p> <p>The AC noted the report and the following key points from the discussion:</p> <ul style="list-style-type: none"> Seven final reports had been issued with 1 high assurance opinion, 5 significant assurance opinions and, the 'follow up of internal audit reports' which does have an assurance opinion which is impressive due to the ongoing challenges. 	

	<ul style="list-style-type: none"> Three reports were in draft as at the 17 May. The Recruitment and Retention report has now been issued with a significant assurance opinion. A draft is awaited for E-rostering. The Data Security Protection Toolkit submission date is June therefore, an audit is unlikely be undertaken until after the year end. The KPIs are exceeding the target of either 90 or 95% 521 days of work from an expected 580 of the agreed programme have been completed as at 17 May. There have been some agreed deferments and cancellations which affect the programme of work days but overall this is a very positive position. <p>The Committee noted the report and the assurance provided.</p>	
A.5.22.10	<p>Follow up of Internal Audit Recommendations</p> <p>CB provided an overview of the paper and advised the AC that there have been 87 completed internal audit recommendations since the last report. He drew attention to the 15 areas of overdue recommendations without a revised date and 20 recommendations where the revised date was updated when the original date wasn't met. An explanation of the revision has been provided.</p> <p>BAS stated that the Trust continued to perform quite well but queried if there was any recent benchmarking information available in relation to the Trust's performance with other organisations. CB advised that the last anonymised position showed that BTHFT was 'mid table'. The peer review would continue to take place annually.</p> <p>MH noted that the outstanding recommendations received on a monthly basis from internal audit are also shared with Executive colleagues highlighting the numbers outstanding and the deadline date for completion. Work continues with Executive colleagues to fill in the gaps within the report.</p> <p>The Committee noted the report.</p>	
A.5.22.11	<p>Annual Report & Draft Head of Internal Audit Opinion 2021/22</p> <p>The Audit Committee noted the report and the following key points from the discussion:</p> <ul style="list-style-type: none"> The Head of Internal Audit Opinion contributes to the assurances and effectiveness of the organisation's risk management control and governance process. The plan is progressing and has delivered 6 high, 34 significant and 5 limited assurance reports - 1 of which is still in draft. Six reports have not been rated as they are advisory in nature. A number of changes to the plan have been made during the year which have been reported to and approved by the Audit Committee Five reviews remain in progress, the outputs of which are unlikely to affect the opinion. An update report will be available at the 15 June Audit Committee meeting for approval. <p>BAS asked what the Trust needs to do to move from 'good' to 'strong' in relation to the system of governance and overall control philosophy (page</p>	

	<p>12) and requested HH to provide more detail at a future meeting. HH reassured the Committee that 34 significant outcomes and 6 high is a very good result and not something she sees very often. She thanked the organisation for working with the internal audit team throughout another challenging year.</p> <p>The Committee accepted and approved the draft Internal Audit Annual Report 2021/22 and the draft Head of Internal Audit Opinion 2021/22.</p>	<p>Head of Internal Audit A22026</p>
A.5.22.12	<p>Counter Fraud progress report update</p> <p>The Audit Committee noted the report. MH advised that regular discussions take place with RM prior to each Audit Committee meeting and draft versions are provided to him for comment.</p> <p>BAS queried if a review had been undertaken to assess the policies, procedures and compliance relating to Counter Fraud, Bribery & Corruption. RM confirmed these had been reviewed over the past year and shared with the Committee. Everything is in place for them to be effective and in line with Counter Fraud Government Functional Standards. A more focussed approach for 2022/23 is planned to find out about accessibility, awareness and knowledge and it was hoped the sample size would be larger. It was noted that the policy is available to staff on the intranet.</p> <p>RM confirmed that over 2021/22 the Trust has complied with the Counter Fraud Functional Standards that were set in terms of the fraud risk indicators but at the end of February the CFA advised that they would be measuring against 124 risk indicators and not those that had been selected by Counter Fraud. Some temporary extra resource, of an extra 5 days for the year, has been requested to try and complete some of the risk assessments. It was hoped that this could be completed before the CFA's timescale of 3 to 5 years to gain amber status.</p> <p>The Committee noted the report.</p>	
A.5.22.13	<p>Effectiveness of the Trust's Counter Fraud, Bribery and Corruption Policies and Procedures</p> <p>This item was discussed at A.5.22.12</p>	
A.5.22.14	<p>Counter Fraud Annual Plan 2022/23</p> <p>MH confirmed that he was content to support the plan which he has discussed in detail with RM prior to its submission to this meeting. A discussion took place around the potential to use some of the days in the normal internal audit plan to offset where there might be a requirement from the Counter Fraud team.</p> <p>The Committee approved the Counter Fraud Annual Plan 2022/23.</p>	
A.5.22.15	<p>Exception reports: Schedules of losses and special payments</p> <p>MQ asked the Audit Committee to note that the paper provided responses to the questions raised at the previous Audit Committee from which he was absent.</p>	

	<p>The discussion included the following key points:</p> <ul style="list-style-type: none"> • A new heading within the schedule of losses and special payments relating to the Flowers case. • Significant work has been undertaken with the CCG regarding overseas visitor debtors and the potential for a write-off exercise. It was noted that these debtors are kept on record for future reference to enable work with Border Control and other NHS organisations to recover the balance owed. <p>The Committee noted the paper.</p>	
A.5.22.16	<p>Appropriateness of single source tenders</p> <p>The Audit Committee noted the paper, in particular the sign off process which highlighted the process undertaken by, line management, the head of procurement and finance.</p> <p>The Committee noted the assurance provided.</p>	
A.5.22.17	<p>Proposed changes to Scheme of Delegation/Standing Financial Instructions (standing item)</p> <p>There was nothing to report on this item.</p>	
A.5.22.18	<p>Trust compliance with Standing Orders, Standing Financial Instructions, Scheme of Delegation (standing item)</p> <p>There was nothing to report on this item.</p>	
A.5.22.19	<p>Suspension of Standing Orders/Standing Financial Instructions (standing item)</p> <p>There was nothing to report on this item.</p>	
A.5.22.20	<p>Other assurance functions (standing item)</p> <p>There was nothing to report on this item.</p>	
A.5.22.21	<p>Board Assurance Framework</p> <p>LP advised that a new format has been developed for the Board Assurance Framework (BAF), to simplify the presentation, and clarify the assurances being provided in relation to the achievement of the Trust's strategic objectives. The Committee felt the format was much improved but questioned how assurance could be sought that these documents are accurately and completely filled in. LP confirmed that each risk had been developed and reviewed by the Executive Director for each objective. The EDs in turn liaised with their senior teams to develop the risks. The Board of Directors has also reviewed the BAF as a whole at the development session and again at the Board Meeting on 12 May. In future the BAF will be presented to the Executive Team Meetings (ETM) and the Academies for review and update.</p> <p>LP confirmed that cover papers would include the narrative describing the journey of the BAF through the various forums.</p> <p>It was felt that there was a common challenge for the Academies to utilise the BAF at their meetings and to bring it to life through regular</p>	

	<p>discussions. JL confirmed that monthly Academy Chair meetings have been arranged and she confirmed that she will ensure that discussions regarding the BAF will be included. MH confirmed that there is a plan for the BAF to be re audited in Quarter 4.</p> <p>Discussion took place around the suitability of making the document more active by adding a timetable of assurance which would include a prospective view. LP was of the view that this would overpopulate the document and made the suggestion of a separate section for future assurances. She asked the AC to note that she would be developing an assurance map which would be presented alongside the BAF.</p> <p>The Committee noted the paper and the assurance provided.</p>	
A.5.22.22	<p>High Level Risk Register</p> <p>The Committee noted the paper and the assurance the report provides which is subject to regular review and discussion as part of the Trust's governance arrangements.</p>	
A.5.22.23	<p>Risk Management Strategy Update</p> <p>LP provided an overview of the paper which has been updated to include comments raised at the last Audit Committee meeting in April. Further comments have been received from Academy Chairs in relation to, reviewing, challenging, assessing, identifying and managing risks. The updated wording will be added at Section 9.2.</p> <p>BAS felt that the descriptors of the risks needed to be further broadened to include opportunities as well as risks. The Committee agreed that the strategy was a good starting point and the key would be in the implementation and usage of it going forward.</p> <p>The Committee noted the paper and the assurance provided</p>	
A.5.22.24	<p>Third Party Assurance</p> <p>MQ advised that he had yet to receive the third party assurance document from Cerner, the Trust's EPR provider. This would be included along with reports from Shared Business Services and payroll.</p> <p>The item was deferred to the June meeting of the Audit Committee.</p> <p>BAS requested that once the information is received from Cerner this is forwarded via email to the Chief Digital & Information Officer.</p>	<p>Deputy Director of Finance A22027 Deputy Director of Finance A22028</p>
A.5.22.25	<p>National Clinical Audit Annual Report</p> <p>LT and PM joined the meeting and provided an overview of the Trust's clinical audit work. The Trust participated in 29 national clinical audits and 2 national confidential enquiries as part of the National clinical audits and national confidential enquiries from 2021/22. LT referred to the list of high priority clinical audits which took place during 2021/22 and the learning and improvements drawn from the results. Recommended improvements would be the monitoring and oversight of our clinical outcomes programme and the implementation of the Quality Governance</p>	

	<p>Framework.</p> <p>With regard to data and its uses; LT confirmed that data is discussed at the Clinical Outcomes Group meetings. The aim was to try and be more proactive and responsive when reviewing the data which could be fed back to the clinical teams to be able to inform learning and improvement. She referred to the Stroke programme (SSNAP data) as an example of the early collection of data to inform changes if key targets are not being met, to improve the service and, be more responsive to the delivery of the service. She confirmed that policies and processes are being reviewed to ensure learning and improvement is gained from the Outcomes work. In depth discussion takes place at the Clinical Outcomes Group meeting which in turn reports to the Quality & Patient Safety Academy. LT asked the Audit Committee to note that a dashboard for users to input and share data is at the discussion stage with the Chief Medical Officer's team.</p> <p>The Committee noted the verbal update and the assurance provided.</p>	
A.5.22.26	<p>Production of Quality Account 2021/22</p> <p>LP confirmed that the Quality Account is presently with the external stakeholders for comment. It will then be re-represented with the stakeholder submissions to the Quality Academy members in early June for a final review before approval is sought at the Board on 21 June. The Account will then be published prior to 30 June, in line with the statutory guidelines.</p> <p>The Committee noted the paper and the assurance provided.</p>	
A.5.22.27	<p>Cyber Security</p> <p>PR joined the meeting to provide a verbal update on Cyber Security. He referenced the significant assurance provided from the recent internal audit. He referred to the current Russian invasion of the Ukraine and Log4 as the main causes for concerns and anxieties around cyber security. The internal audit report confirms a good solid position albeit with a couple of areas of specialism in relation to staff qualifications that have gone when the staff member has left the Trust. This needs addressing through further recruitment and retention in house, in the first instance, to provide the opportunity to staff to gain the required qualification. Opportunities for collaboration with partners at scale are also suggested to provide value across the organisations.</p> <p>BAS queried whether we have the right balance of risk versus the cost of protection in relation to cyber security and PR confirmed that this relates to the potential upgrade and warranty that follows. He felt confident in the staff resources we have a present but felt that a specialist resource would be beneficial to the Trust.</p> <p>The report alludes to the relative lack of visibility through the COVID period. This is being addressed by the setting up of a sub-committee to the Digital and Data Transformation Committee which provides a chairs report to the Quality & Patient Safety Academy.</p>	

	<p>Continued efforts are taking place across PLACE to ensure we have both economies of scale and opportunities around skills deficits around cyber security. Additional investment and resourcing would be determined by a PLACE based decision on recruitment which would benefit the Trust. PR confirmed he had a business case to potentially upgrade our Wi-Fi and age infrastructure which would also effectively provide further assurance on cyber security.</p> <p>The Committee noted the verbal update and the assurance provided from the Internal Audit report.</p>	
A.5.22.28	<p>Draft Annual Governance Statement 2021/22 BAS welcomed MP to the meeting.</p> <p>BAS provided an overview of the purpose of the paper which was for the Committee, following discussion with the Accounting Officer, to confirm approval of the Annual Governance Statement 2021/22 in 5 key areas.</p> <p>MP drew attention to key points within the paper relating to the Trust's capacity to handle risk. She confirmed there had been some notable changes with the evolution of the introduction and continued approach to the Academy meetings. Despite the challenges of the pandemic she confirmed the Executive Team and Board continue to challenge to ensure we remain safe and are operating within our constitutional regulations and are meeting those expectations.</p> <p>Following a question from JP regarding observations around specific impacts on team working relating to the new way of working; MP advised that meeting remotely hadn't had an impact on the function of the Board of Directors and Council of Governors and this was demonstrated through development sessions and the facilitated session with the Good Governance Institute. She felt that this medium had not effectively detracted from our ability to operate but acknowledged the lack of face to face interactions. It was noted that the synergy of Governors was a matter for further discussion which would be picked up outside of this meeting. JP suggested reflecting the work with the Good Governance Institute in February within the AGS on the strengthening and development work undertaken with the Board and LP agreed to include the detail.</p> <p>BAS queried with Internal Audit if the five outstanding reports would impinge upon the draft AGS and require any changes. Internal Audit stated that these had been reviewed in detail and it was felt that they would not affect the opinion.</p> <p>MP confirmed that the draft annual governance statement was an accurate reflection of the operations of the Trust and its management and leadership team over the financial year 2021/22.</p> <p>After further discussion with the Committee all five points were approved.</p> <p>The Committee approved the draft AGS.</p>	<p>Associate Director of Corporate Governance/Board Secretary A22029</p>

A.5.22.29	<p>Draft Annual Report 2021/22</p> <p>The Committee noted the draft report and the content of the document. It was noted that any additional comments can be sent to the Corporate Governance team. LP confirmed that an 'annual report on a page' was produced last year for the public. She advised that discussion around the content for this year will take place with the members of the Governors AGM & AMM planning group. The final version of the Draft Annual Report for approval by the Board will be discussed at the June Audit Committee meeting.</p> <p>The Committee noted the paper.</p>	
A.5.22.30	<p>Annual Self-Certification – compliance with conditions of provider licence</p> <p>LP advised that this document has already been approved at Board. She recognised that in future this needs to be seen at the April Audit Committee prior to Board approval.</p> <p>The Committee noted the paper</p>	
A.5.22.31	<p>Any other business</p> <p>There was no other business to report.</p>	
A.5.22.32	<p>Matters to share with other committees</p> <p>There were no matters identified to share with other committees.</p>	
A.5.22.33	<p>Matters to escalate to SRR</p> <p>There were no matters identified to escalate to the SRR.</p>	
A.5.22.34	<p>Matters to escalate to the Board of Directors</p> <p>There were no matters identified to escalate to the Board of Directors</p>	
A.5.22.35	<p>Items deferred to subsequent meetings</p> <ul style="list-style-type: none"> • Michael Quinlan, Third Party Assurance – June meeting • 	
A.5.22.36	<p>Attendees for subsequent audit committee meetings</p> <ul style="list-style-type: none"> • Paul Rice, IT systems and Data Quality update – July meeting • Sue Franklin, FTSU update – July meeting • Judith Connor & Liz Tomlin, Clinical High Priority Audit Plan & Clinical Audit Annual Report – July meeting 	
A.5.22.37	<p>Review of meeting</p> <p>It was noted that the Audit Committee members will speak off line to review the meeting.</p> <p>JP thanked BAS for his continued excellent chairing of the meetings.</p>	
A.5.22.38	<p>Date and time of next meetings:</p> <ul style="list-style-type: none"> • 15 June 2022 - 10am to 11am (annual report and accounts sign off) • 26 July 2022 - 2pm to 5pm • 11 October 2022 - 2pm to 5pm 	

A.5.22.39	Private meeting with External Audit This will be re-scheduled to the end of the Audit Committee meeting on the 15 th June at 11am	Head of Corporate Governance A22030
------------------	--	--

Action log from the Audit Committee Meeting held 24 May 2022

Meeting date	Agenda reference	Agenda item	Lead	Review date	Comments/update
12.04.22	A.4.22.26	Audit Committee Work plan. Other board committees – annual reports in July from Charitable funds and academies. LP confirmed that the review of the effectiveness of academies needs to take place before the annual reports are written. BAS requested these be moved to June Audit Committee.	Board Secretary 2022/024	June 2022	Added to June agenda. <u>Action closed.</u>
24.5.22	A.5.22.24	Third party assurance. Paper deferred to the June meeting.	Deputy Director of Finance 2022/27	June 2022	Added to June agenda. <u>Action closed.</u>
24.5.22	A.5.22.39	Private meeting with external audit. To be re-scheduled to the end of the June AC meeting.	Head of corporate governance 2022/30	June 2022	Meeting re-scheduled to 15.6.22. <u>Action closed.</u>
24.5.22	A.5.22.5	Matters arising. Audit Committee Work plan. BAS asked for the work plan to be recirculated to the Committee.	Head of Corporate Governance 2022/025	July 2022	Emailed on 4.7.22. <u>Action closed.</u>
24.5.22	A.5.22.24	Third party assurance. BAS requested that once the information is received from Cerner this is forwarded via email to the Chief Digital & Information Officer.	Deputy Director of Finance 2022/28	July 2022	
24.5.22	A.5.22.28	Draft annual governance statement. JP suggested reflecting the work with the Good Governance Institute within the AGS – to strengthen the development work undertaken with the Board. LP agreed to include the detail.	Board Secretary 2022/29	July 2022	Completed. <u>Action closed.</u>
12.04.22	A.4.22.20	Policies and procedures for ensuring acceptable data quality for all key trust data. An audit is planned for data quality and BAS asked KR to provide the proposed scope of the audit at the July meeting prior to the audit commencing.	Internal Audit Manager 2022/021	July 2022	The audit brief to be shared with the AC members once it has been agreed with Management, which should hopefully be before the July meeting.

Meeting date	Agenda reference	Agenda item	Lead	Review date	Comments/update
01.02.22	A.2.22.21	Assurance – key IT systems Nautilus Consulting will complete analysis of the 11 systems and confirm if they are fit for purpose and that the key controls are in place. The work will be completed in 6 to 8 weeks and the output would come back to the Audit Committee.	Chief Digital & Information Officer 2022/004	July 2022	Added to July agenda. <u>Action closed.</u>
01.02.22	A.2.22.22	Data Quality (DQ) Assurance PR suggested he provide an update on replacing the underlying tooling and the educational packages to colleagues, at a future audit committee meeting.	Chief Digital & Information Officer 2022/006	July 2022	Added to July agenda. <u>Action closed.</u>
24.5.22	A.5.22.11	Annual report & draft HoIAO - HH to provide more detail on how the trust can move from good to strong in relation to the system of governance and overall control philosophy.	Head of Internal Audit 2022/026	July 2022	
01.02.22	A.2.22.6	Process paper; key lines of enquiry work sector update and benchmarking (Audit Yorkshire client briefing paper - Financial Management) Wider engagement (on key lines of enquiry required). MH suggested a pause on this with a view to re-visiting later in the year once the Trust has settled back into 'business as usual'.	Director of Finance 2022/001	October 2022	
01.02.22	A.2.22.6	Process paper; key lines of enquiry work sector update and benchmarking (Audit Yorkshire client briefing paper - Financial Management) BAS requested that once this document is fully populated, our Internal and External Audit colleagues should review for their views and any challenges they wish to offer.	Internal and External Audit 2022/002	October 2022	

See Appendix 1 below for the actions closed at the meeting held 24 May 2022.

Appendix 1

Actions closed at the meeting of the audit committee held 24 May 2022

Meeting date	Agenda reference	Agenda item	Lead	Review date	Comments/update
12.04.22	A.4.22.10	Counter Fraud progress report update BAS questioned whether, although unlikely, there was an opportunity to append the counter fraud survey to our annual staff survey. RM agreed to investigate this option.	Richard Maw Counter Fraud 2022/014	May 2022	Following update to be included in the Progress report to the May meeting. This has been looked into and it has been confirmed that while the annual staff survey can potentially be amended at the trust's discretion to include counter fraud detail, this would be restricted to one or perhaps two questions. The Counter Fraud Functional Standards Return has multiple Standards which have a RAG system predicated on staff measurability/awareness. As such, while perhaps one of these standards/criteria could be covered by appending a counter fraud question to the survey, it would still mean that further work had to be done elsewhere to cover all standards in terms of measurability. On that basis, the LCFS has concluded that it would be better to keep all Counter Fraud survey questions in one place; i.e. via focus groups or targeted survey volunteers to avoid duplication and to provide a full picture. <u>Action closed.</u>
12.04.22	A.4.22.11	Exception reports: Schedules of losses and special payments BAS queried the figures relating to losses in overseas visitor payments and employment payments and MH agreed to circulate the figures to the Committee via email.	Director of Finance 2022/015	May 2022	This will be discussed in agenda item A.5.22.15 Exception reports: Schedules of losses and special payments. <u>Action closed.</u>
12.04.22	A.4.22.11	Exception reports: Schedules of losses and special payments It was noted that the volume of Single Tender Waivers (STW) seems to have increased and MH agreed to	Director of Finance 2022/016	May 2022	This will be discussed in agenda item A.5.22.15 Exception reports: Schedules of losses and special payments. <u>Action closed.</u>

Meeting date	Agenda reference	Agenda item	Lead	Review date	Comments/update
		pick this up with the Head of Procurement to ascertain if there are any specific trends or concerns around this increase. He felt that this could be in part due to the rigour that is put into our tendering process.			
12.04.22	A.4.22.11	Exception reports: Schedules of losses and special payments Unfortunately the Committee is struggling to access the embedded documents within the report although they had been sent via email. JM agreed to contact MQ to find a solution.	Head of Corporate Governance 2022/017	May 2022	MQ has agreed to produce a pack of PDF documents that can be uploaded to Team Engine. <u>Action closed.</u>
12.04.22	A.4.22.18	Board Assurance Framework and High Level Risk Register BAS felt that the Audit Committee should have sight of the new formatted BAF at the May Committee meeting	Board Secretary 2022/018	May 2022	The BAF is included on the May agenda. <u>Action closed.</u>
12.04.22	A.4.22.18	Board Assurance Framework and High Level Risk Register It was felt that the wording in the strategy could be improved to reflect the sequence of reporting and the assurance delivery that will take place between Executive Management, Academies and the Board to make it clearer on the roles of each of these in relation to the BAF. LP agreed to action	Board Secretary 2022/019	May 2022	The updated Risk Management Strategy is included on the May agenda. <u>Action closed.</u>
12.04.22	A.4.22.18	Board Assurance Framework and High Level Risk Register The Committee agreed that they could not recommend approval of the current Risk Management Strategy or BAF by the Board, and noted that further discussions would take place at the Board Development Session. It was agreed that the Audit Committee members would meet after that session to review the updates discussed and agree a way forward.	Board Secretary 2022/020	May 2022	Meeting arranged for 22.4.22. <u>Action closed.</u>

Meeting date	Agenda reference	Agenda item	Lead	Review date	Comments/update
12.04.22	A.4.22.26	Audit Committee Workplan Suggested amendments to be made as per the minutes	Head of Corporate Governance 2022/023	May 2022	Action plan updated. <u>Action closed.</u>
12.04.22	A.4.22.21	Cyber Security To provide a written report on progress to be provided to the next meeting	Chief Digital & Information Officer 2022/022	May 2022	Included on the May agenda. <u>Action closed.</u>