

AUDIT COMMITTEE MEETING MINUTES

Date	Tuesday, 23 May 2023	Time	14:00-17:00
Venue	Virtual Meeting – MS Teams	Chair	Barrie Senior, Non-Executive Director and Chair

Present	<ul style="list-style-type: none"> Barrie Senior, Non-Executive Director and Chair (BAS) Julie Lawreniuk, Non-Executive Director (JL) Sughra Nazir, Non-Executive Director (SN)
In Attendance	<ul style="list-style-type: none"> Matthew Horner, Director of Finance (MH) Michael Quinlan, Deputy Director of Finance (MQ) Richard Maw, Counter Fraud, Audit Yorkshire (RM) Paul Hewitson, Deloitte (PH) Jonathan Hodgson, Internal Audit (JH) Chris Boyne, Internal Audit (CB) Laura Parsons, Associate Director of Corporate Governance/Board Secretary (LP) Jacqui Maurice, Head of Corporate Governance (JM) Dr Ray Smith, Chief Medical Officer (RS) – Executive Director in attendance Dr Paul Rice, Chief Digital & Information Officer (PR) - A.5.23.23 & A.5.23.24 John Holden, Director of Strategy & Integration/Deputy Chief Executive (JHol) – A.5.23.21
Observer	<ul style="list-style-type: none"> Mr David Wilmshurst, Governor (DW)

No.	Agenda Item	Action
A.5.23.1	Apologies for absence <ul style="list-style-type: none"> Jon Prashar, Non-Executive Director (JP) Helen Higgs, Audit Yorkshire (HH) Nick Rayner, Deloitte (NR) 	
A.5.23.2	Declarations of interest No interests were declared.	
A.5.23.3	Minutes of the meeting held 18 April 2023 The minutes were accepted as a fair representation of the meeting.	
A.5.23.4	Matters arising The Committee 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 as shown in the action log: <ul style="list-style-type: none"> A22028 – Third party assurance – further discussion will take place with PR on the issue of IT systems assurance and the Cerner service auditor report - <u>action to remain open</u> A22058 – Progress report on compliance with the ‘Policy for the development and management of Trust policies’ – BAF audit currently underway. Internal audit for policies will then be undertaken 	

	<p>and will include a focus on the procedures in place to check that staff have access to new or revised policies and that policies are complied with - <u>action to remain open</u></p> <ul style="list-style-type: none"> • A23016 – Draft internal audit plan 2023/24 and planning process – <u>action closed</u> • A23017 – Assurance: Key IT systems progress report update – <u>action closed</u> • A23018 – Policies and procedures for ensuring acceptable data quality for all key Trust data – <u>action closed</u> • A23019 – Assurance regarding compliance with Risk Management Strategy – <u>action closed</u> 	
A.5.23.5	<p>Sector update and benchmarking report</p> <p>PH provided a verbal update on the progress to date with the audit work:</p> <ul style="list-style-type: none"> • the audit is progressing and there are no major issues highlighted; • initial comments have been provided on the annual report; • work on the significant risks is progressing; • the PPE additions work was slow to commence but is now on track; • there are a significant amount of valuation movements although the numbers are small. Queries have been sent to the valuers to understand what has occurred although there are no errors identified at present; and • discount rates for IFRS16 have not been applied correctly and this is being investigated. <p>The Committee noted the verbal update.</p>	
A.5.23.6	<p>Draft annual accounts 2022/23</p> <p>MH advised that the draft annual accounts reflect the numbers that were reported to the Finance and Performance Academy and reflect a position that is broadly break even. This will be discussed further at the informal Audit Committee meeting taking place on 1 June 2023 to review the accounts. MH circulated an analytical review version of the accounts to the Audit Committee members to assist with their appreciation and understating of the accounts. The final accounts will be presented to the Audit Committee on the 22 June 2023.</p> <p>The Committee noted the verbal update.</p>	
A.5.23.7	<p>Draft ISA260</p> <p>PH advised that the ISA260 is expected to be available on the 19 or 20 June prior to being presented to the Audit Committee on the 22 June 2023. PH felt confident that there were no significant issues, that have arisen to date, that needed highlighting. MQ confirmed that the annual accounts team meet twice weekly with Deloitte and the Connect system is working well to provide audit evidence on a timely basis.</p> <p>The Committee noted the verbal update.</p>	

A.5.23.8	Use of External Audit to provide non-audit services (standing item) There was nothing to report on this item.	
A.5.23.9	Internal Audit progress report JH highlighted the following key points within the report and the activity made with regard to progress: <ul style="list-style-type: none"> • there have been no further changes to the agreed audit plan for 2022/23; • KPIs remain positive at a 100% and this is reflected in the engagement within the organisation; • 529 days out of a total programme of 580 have been delivered which equates to 91% and progress is continuing; and • there have been no further limited assurance or low assurance reports this year. <p>BAS commented that there were a number of audits that were still at the planning stage or with field work underway, but were not flagged as red within the report. JH confirmed that all the remaining audits are underway and were expected to be completed by the next Audit Committee on 22 June 2023.</p> <p>BAS felt that it would be useful if Committee members could be updated on finalised internal audit reports as soon as they are available. JH agreed to circulate the internal audit reports to members as and when available.</p> <p>JH also agreed to provide an updated internal audit progress report for the year-end highlighting any changes made since the last report.</p> <p>The Committee noted the report and the assurance provided on a pleasing set of results.</p>	<p>Internal Audit A23022</p> <p>Internal Audit A23023</p>
A.5.23.10	Follow up of Internal Audit recommendations JH drew attention to the following, contained within the report: <ul style="list-style-type: none"> • 27 overdue recommendations as of 31 March 2023; • 15 recommendations have missed their original target dates, but not their revised target dates; • 27 recommendations have not yet fallen due and will be followed up in due course; • 135 recommendations have been completed in this 12 month period; and • 4 recommendations have been completed since the last report. <p>JH reminded the Audit Committee that the outstanding recommendations are reviewed regularly with the Executive Team. Further guidance has been provided on populating the online system and this has ensured a number of updates have been provided. MH agreed to re-iterate, at a future ETM, the requirement to provide updates on any unpopulated fields within the report, particularly the progress commentaries and rationale. It was noted that progress had slipped recently due to the</p>	<p>Director of Finance A23024</p>

	workload of the executive team as a result of the industrial action. The Committee noted the report and the assurance provided.	
A.5.23.11	<p>Draft Head of Internal Audit Opinion</p> <p>JH provided an overview of the key outcomes of the work undertaken by internal audit which supports the organisation's annual report and accounts and specifically the annual governance statement.</p> <p>There are three considerations which determines the opinion:</p> <ol style="list-style-type: none"> 1. the effectiveness of the Board Assurance Framework (BAF) and the underpinning risk management framework; 2. outcomes from individual audit assignments; and 3. the organisation's response to agreed recommendations. <p>In the period to date there have been 9 high assurance opinions, 19 significant assurance opinions, 2 limited assurance opinions and no low assurance opinions. If, at the paper deadline, there are any audit reports still in draft these will be reflected but it is hoped to finalise the programme in line with the year-end reporting deadline. It was noted that we are on track for a very strong significant assurance opinion. CB stated that the results are excellent compared to other comparable size Trusts. BAS advised that this would be reported to the Board in the next report from the Chair of the Audit Committee.</p> <p>The Committee noted the report and the assurance provided.</p>	
A.5.23.12	<p>Policies and procedures for all work related to counter fraud, bribery and corruption</p> <p>RM reported that the anti-fraud, bribery and corruption policy has been reviewed recently and is awaiting sign off from MH. RM drew attention to section 3.10 which relates to information management and technology. RM suggested that, due to Artificial Intelligence (AI) developments, a review of this section is undertaken in due course in relation to counter fraud work. Sections on AI will be included in masterclasses going forward to keep staff aware of the ongoing progress. RM noted that the Conflict of Interest policy is in order and there are no issues to highlight.</p> <p>The Committee noted the report and the assurance provided.</p>	
A.5.23.13	<p>Counter Fraud annual report 2022/23</p> <p>RM drew attention to the following key points within the report:</p> <ul style="list-style-type: none"> • excellent progress has been made with the counter fraud functional standard return over the last three years with improvements year on year; • only 1 amber rating remains for functional standard 3 and work will continue to achieve a green rating; • there have been 15 investigations throughout the course of the year which is higher than other comparable Audit Yorkshire clients. This was viewed as a positive position as it indicates that staff are reporting issues which are being reviewed; and 	

	<ul style="list-style-type: none"> the annual report has been signed off by both MH and BAS and the return is ahead of schedule. <p>JL queried if our top 5 risks benchmark comparably with other Trusts in the region. RM confirmed that in terms of organisations of an equivalent size and structure these are broadly similar.</p> <p>The Committee noted the report and the assurance provided.</p>	
A.5.23.14	<p>Draft Counter Fraud annual plan 2023/24</p> <p>RM advised that the annual plan is predicated on the counter fraud functional standards return. The top 5 risks identified in the annual report inform the annual plan of work going forward. The plan differs from last year's due to the risk assessments which have been undertaken for standard 3, but broadly speaking it is similar - including the number of days required to obtain the green level on the RAG rating for the functional standards. MH advised that his judgement on the plan is based on discussions with RM. He felt comfortable with the plan, the quantum of the work that we procure and the value for money it provides compared to the benchmarked daily rate of other providers.</p> <p>The Committee approved the plan.</p>	
A.5.23.15	<p>Counter Fraud functional standards return</p> <p>This item was discussed within A.5.23.13 and A.5.23.14.</p>	
A.5.23.16	<p>Counter Fraud progress report</p> <p>RM stated that the report covered the vast majority of the year end work undertaken in relation to investigations. An update will be included within the standard report at the next meeting on forged sick notes as the initial report is with MH for review. Updates will be provided to the Committee as per the workplan.</p> <p>RM stated that only 42 responses had been received from the recent counter fraud survey. Due to work pressures in recent months the survey hasn't been promoted as much as usual, however the survey is now included within the global email and sent out to departments to encourage staff to complete. A focus group is planned for the 25 May 2023 with representatives from the Trust attending. The aim of the session is to raise the profile of counter fraud and to encourage from more people to provide feedback. A change of approach to the timing of the distribution of the survey is being discussed to possibly move away from the October-March timeframe to increase engagement.</p> <p>The Committee noted the report and the assurance provided.</p>	
A.5.23.17	<p>Proposed changes to scheme of delegation/standing financial instructions (standing item)</p> <p>There was nothing to report on this item.</p>	

A.5.23.18	Trust compliance with standing orders, standing financial instructions, scheme of delegation (standing item) There was nothing to report on this item.	
A.5.23.19	Suspension of standing orders/standing financial instructions (standing item) There was nothing to report on this item.	
A.5.23.20	Other assurance functions (standing item) There was nothing to report on this item.	
A.5.23.21	<p>Annual Governance Statement (AGS) JHol joined the meeting to present the AGS for approval. The AGS had previously been discussed at the 18th April Audit Committee meeting. LP provided an update on how she satisfies herself that all five bullet points, listed within the paper, are identified and met.</p> <p>Discussion took place around the wording relating to data quality within the AGS. BAS felt that the data quality section already contained a robust and comprehensive explanation to our approach. He felt that the previous discussion about data quality was an enhancement of what is already a healthy approach. Therefore he felt that this additional commentary did not need adding to the AGS. Although, once the work has been completed this could be factored into the AGS to provide further assurance.</p> <p>LP confirmed that there is no requirement for us to provide commentary on key IT systems within the AGS template although there is a section around data security.</p> <p>The Committee approved the Annual Governance Statement.</p>	
A.5.23.22	<p>Partnership arrangements: implications for the Audit Committee LP confirmed she continued to have regular meetings with her counterparts from other Trusts and from the Bradford District and Craven Partnership but she had nothing further to highlight. The Trust has reviewed our compliance with the collaboration guidance and the results were brought to the April AC meeting. BAS noted that the HFMA are intending to issue a revised Audit Committee handbook, to take into account the new act and the implications of that. JH added that an update to the public sector internal audit standards is due imminently which will be shared once it is received.</p> <p>The Committee noted the verbal update and assurance provided.</p>	Internal Audit A23025
A.5.23.23	<p>Assurance: Key IT systems progress report update PR provided an overview of the paper presented which provided assurance regarding the IT systems that the organisation depends upon to deliver effective, efficient, high quality safe patient care via a variety of methods within an overall framework. Discussion took place around producing an IT version of the BAF to highlight and analyse potential risks and the controls put in place to mitigate those.</p>	

	<p>PR agreed to map out a plan of action, with input from internal audit, to provide the Audit Committee, at appropriate stages, an analysis assurance statement on our key IT systems.</p> <p>The Committee agreed that any new 'mini BAF' should cross reference to our existing risk register and main BAF to ensure there are clear links between the two.</p> <p>The Committee noted the report and the assurance provided.</p>	<p>Chief Digital & Information Officer A23026</p>
A.5.23.24	<p>Assurance: Data Quality</p> <p>PR provided an overview of progress to date which included a recent meeting, held with several members of the Audit Committee, to discuss the approach to ensuring that we have sufficient assurance with regard to data quality. PR confirmed that the proposed approach had been discussed and agreed with executive colleagues. In summary the approach is to ensure that data is consistent, accurate, timely, efficient, valid and complete with each data item the Trust relies upon satisfying each of those criteria in turn. Users of these systems need to be comfortable and confident in their use as they become more wide spread and potentially more complicated. There is a multidisciplinary team who make up the Issue Resolution Group who do a variety of engagement activities, both formal and informal, across the Trust. A sample of areas, where there are clear strategic priorities for the organisation, were tested to see the risk those systems present if they fail and what mitigations are in place.</p> <p>PR went on to discuss the implications for the organisation if, for example, the Electronic Staff Records (ESR) system was to fail and the interdependencies with other systems throughout the Trust. He confirmed that 6 or 7 other high level sample areas had been discussed with the executive team to test and develop a framework on a rolling basis. This would be supplemented with the information from Internal Audit using a framework adopted at York hospital, showing the way in which data quality is managed as a function and how assurance is derived.</p> <p>In summary PR felt that we had come to an understanding of the principles good data quality. A framework has been developed for engagement and distribution with executives. This framework will be implemented and a review will be undertaken to ensure it has been fit for purpose.</p> <p>The Committee felt that the proposal was a good base to build upon going forward.</p> <p>The Committee noted the verbal update and the assurance provided.</p>	
A.5.23.25	<p>Assurances regarding all relevant third parties that deliver key functions to the Trust</p> <p>MQ referred to the three third party assurance reports and progress to</p>	

	<p>date. The Audit Committee noted in particular:</p> <ul style="list-style-type: none"> • The latest EPR Cerner report is awaited from the digital team; • The Bradford District Care Trust payroll internal audit report is currently in progress; and • The Shared Business Services assurance report has been received with an unqualified audit opinion. <p>All three assurance reports will be brought to the September AC meeting for further discussion.</p> <p>LP advised that she had reviewed the ESR auditor report as part of the Annual Governance Statement and this had received a qualified opinion but this is being reviewed by the relevant team. LP agreed to forward a copy of the document to MQ.</p> <p>The Committee noted the verbal update and the assurance provided.</p>	<p>Assistant Director of Finance A23027</p> <p>Board Secretary A23028</p>
A.5.23.26	<p>Draft annual report 2022/23</p> <p>LP drew attention to the minor amendments that have been made to the report since it was circulated:</p> <ul style="list-style-type: none"> • Page 32: typo to update the year to 2021/22; • Section 2.1.2: statement from the CEO; costings for the Davinci robot updated to £2.3m from £1.7m; • Board member profiles: Pat Campbell retirement date added to the profile; and • Sickness absence data, provided nationally, has now been added to the report at section 3.3.1. <p>Further updates were identified and noted below:</p> <ul style="list-style-type: none"> • Page 50 shows the term end for Altaf Sadique as 31st November 2023. This should read 30th November 2023. • JL remuneration from the Partnership Board, which should be reimbursed by the ICB, will be reviewed by MH to identify the appropriate way to report it. • JL profile information to be updated to include her membership of the Partnership Board. <p>The Committee noted the draft report and the assurance provided.</p>	<p>Board Secretary A23029</p> <p>Director of Finance A23030</p> <p>Board Secretary A23031</p>
A.5.23.27	<p>Production of the Quality Account 2022/23</p> <p>JM provided an overview of the production schedule used to accumulate the information required for the Quality Account. The Quality & Patient Safety Academy have oversight over the production of this report and the two main executive leads are Ray Smith, Chief Medical Officer and Karen Dawber, Chief Nurse. Due to timings of the Quality & Patient Safety Academy meetings the review of the document has taken place outside of these meetings to ensure that the timetable is adhered to. The document has also been sent to external stakeholders for their review</p>	

	<p>and comments by the 19th June 2023. These will then be sent to the Academy members for review and will be included within the main document. JM noted there had been some adjustments to dates within the production schedule due to industrial action taking place. It was noted that additional information had been included in this year's report to make the document more user friendly. Also included within the production schedule is the opportunity for medical illustration to produce a more user friendly version of the report. The final document will be presented to the Board at the 27th June meeting with a view to publishing the document by the 29th June.</p> <p>RS further advised that the information contained within the document has been discussed in various forms throughout the year. He felt that the quality of the Quality Account has improved over the past couple of years. He acknowledged the hard work of JM, and all contributing authors, leading to the production of the document.</p> <p>The Committee noted the report and the assurance provided.</p>	
A.5.23.28	<p>Annual Reports from Academies & Charitable Funds Committee</p> <p>The Committee took the reports as read. BAS commented that coupled with the Audit Committee observations and activities during the year the reports provide a strong sense of assurance from each Academy and the Charitable Funds Committee.</p> <p>The Committee noted the reports and the assurance provided.</p>	
A.5.23.29	<p>Compliance with Risk Management Strategy</p> <p>LP advised that since the last meeting a discussion has taken place to consider the purpose of the assurance map and how it might be utilised. It is acknowledged that an assurance map isn't necessarily required for NHS organisations as the sources of assurance are reported within the BAF. However, it has been a useful exercise to bring all of the sources of assurance together in one document and cross reference with Academy and Board work plans to ensure there are no gaps.</p> <p>It is proposed that the assurance map will be used as a reference document to support the lead directors when reviewing/updating the BAF, to ensure that all relevant sources of assurance have been included.</p> <p>The Committee agreed to the proposal to use the assurance map as a reference document.</p>	
A.5.23.30	<p>Any other business</p> <p>There was no other business to report.</p>	
A.5.23.31	<p>Matters to share with other committees</p> <p>There was no other business to report.</p>	
A.5.23.32	<p>Matters to escalate to the Risk Register</p> <p>There were no matters identified to escalate to the high level operational risk register.</p>	

A.5.23.33	Matters to escalate to the Board of Directors There were no matters identified to escalate to the Board of Directors.	
A.5.23.34	Items deferred to subsequent meetings There were no items deferred to subsequent meetings.	
A.5.23.35	Attendees for subsequent audit committee meeting <ul style="list-style-type: none"> Paul Rice for data quality and IT assurance at the September meeting. 	
A.5.23.36	Review of meeting No comments were made regarding the review of the meeting.	
A.5.23.37	Date and time of next virtual meetings: All are scheduled from 2pm to 5pm on the following dates in 2023, except where stated: <ul style="list-style-type: none"> 22 June 09:30-10:30 (extraordinary meeting accounts sign off) 12 September 21 November 	

Action log from the Audit Committee Meeting held 23 May 2023

Meeting date	Agenda reference	Agenda item	Lead	Review date	Comments/update
			A23037		
24.5.22	A.5.22.24	Third party assurance. BAS requested that once the information is received from EPR this is forwarded via email to the Chief Digital & Information Officer.	Deputy Director of Finance A22028	October 2022	23.5.23 – further discussion will take place with PR on the issue of IT systems assurance and the Cerner service auditor report forms part of that - action to remain open 11.10.22 – awaiting report - <u>action to remain open</u> 26.7.22 – <u>action to remain open</u>
23.5.23	A.5.23.26	Draft annual report 2022/23 Page 50 shows Altaf Sadique term ends 31st November 2023. This should read 30th November 2023	Board Secretary A23029	June 2023	Updates complete – <u>action closed</u>
23.5.23	A.5.23.26	Draft annual report 2022/23 JL remuneration relating to payment for the Partnership Board, which should be reimbursed by the ICB, to be reviewed by MH to identify the appropriate way to report it	Director of Finance A23030	June 2023	Updates complete – <u>action closed</u>
23.5.23	A.5.23.26	Draft annual report 2022/23 JL profile information to be updated to include her membership of the Partnership Board.	Board Secretary A23031	June 2023	Updates complete – <u>action closed</u>
18.4.23	A.4.23.30	Compliance with NHS Provider Licence and FT Code of Governance The declaration relating to our corporate governance arrangements will be brought back to the June AC because of the interdependencies with the Annual Governance Statement and the Annual Report and we	Board Secretary A23020	June 2023	Updates complete – <u>action closed</u>

Meeting date	Agenda reference	Agenda item	Lead	Review date	Comments/update
		do not have the required information yet			
18.4.23	A.4.23.31	Audit Committee Annual Self-Assessment A revised version of the handbook is due to be published and a re-assessment will take place in due course. An update will be presented at a future AC meeting.	Board Secretary A23021	September 2023	2.8.23 - New version of handbook not yet available – <u>action to remain open</u>
23.5.23	A.5.23.9	Internal audit progress report JH agreed to circulate the internal audit reports to members as and when available.	Internal Audit A23022	September 2023	Reports included in year-end papers – <u>action closed</u>
23.5.23	A.5.23.9	Internal audit progress report JH also agreed to provide an updated internal audit progress report for year-end highlighting the changes made since the last report	Internal Audit A23023	September 2023	Reports included in year-end papers – <u>action closed</u>
23.5.23	A.5.23.10	Follow up of internal audit recommendations MH agreed to re-iterate, with the executive team at a future ETM, the requirement to provide updates on any blank areas within the report particularly the progress commentaries and rationale.	Director of Finance A23024	September 2023	Action complete – <u>action closed</u>
23.5.23	A.5.23.22	Partnership arrangements: implications for the Audit Committee JH noted that an update to the public sector internal audit standards is due imminently which will be shared once it is received.	Internal Audit A23025	September 2023	Awaiting the publication of the standards. Once issued they will be shared with the Committee – <u>action to remain open</u>
23.5.23	A.5.23.23	Assurance: Key IT systems progress report update PR agreed to map out a plan of action, with input from internal audit, to provide the Audit Committee, at appropriate stages, an analysis assurance statement	Chief Digital & Information Officer A23026	September 2023	Item added to September agenda – <u>action closed</u>

Meeting date	Agenda reference	Agenda item	Lead	Review date	Comments/update
		on our key IT systems			
23.5.23	A.5.23.25	Assurances regarding all relevant third parties that deliver key functions to the Trust All three assurance reports will be brought to the September AC meeting for further discussion.	Assistant Director of Finance A23027	September 2023	Item added to September agenda – <u>action closed</u>
23.5.23	A.5.23.25	Assurances regarding all relevant third parties that deliver key functions to the Trust LP noted that she had reviewed the ESR auditor report as part of the Annual Governance Statement and this had received a qualified opinion but this is being reviewed by the relevant team. LP agreed to forward a copy of the document to MQ	Board Secretary A23028	September 2023	Completed – <u>action closed</u>
11.10.22	A.10.22.25	Progress report on compliance with the ‘Policy for the development and management of Trust policies’ . LP suggested including within the imminent policy management audit a section relating to the steps that are taken to understand whether colleagues have read the policies relevant to their role. This would be included as part of the brief.	Board Secretary A22058	September 2023	23.5.23 - BAF audit underway. One objective is to show that we have got procedures in place to check that staff have access to new or revised policies and that policies are complied with - <u>action to remain open</u> To be discussed when the policy audit brief is agreed. The start of this audit has been delayed until the BAF audit is complete. A policy audit planning meeting has been arranged for early May – <u>action to remain open</u>
7.2.23	A.2.23.18	Proposed changes to Scheme of Delegation/Standing Financial Instructions (standing item) MH suggested he report back to the November 2023 meeting with the schedule of approvals that have taken place at the upper end of the threshold limit for comparison and assurance.	Director of Finance A23009	November 2023	

Meeting date	Agenda reference	Agenda item	Lead	Review date	Comments/update
7.2.23	A.2.23.10	BH132023 Improving Financial Sustainability internal audit report JH noted that in relation to the Financial Sustainability report we are required to follow up on the actions but are awaiting timeframes from NHSE/I. The audit will be included in the 2023/24 plan with a report to the AC in November 2023.	Internal Audit A23002	November 2023	
7.2.23	A.2.23.12	Internal Audit Effectiveness Review MH suggested re-running the questionnaire early next year to address if the issues highlighted have improved to report back to the AC in November 2024	Director of Finance A23003	November 2024	

Appendix 1

Actions closed at the meeting of the audit committee held 23 May 2023

Meeting date	Agenda reference	Agenda item	Lead	Review date	Comments/update
18.4.23	A.4.23.10	Draft Internal Audit Plan 2023/24 and planning process LP asked for the proposed plan to be updated, in relation to the Risk Management Audit, to include Ray Smith and Judith Connor.	Internal Audit A23016	May 2023	Plan updated – action closed
18.4.23	A.4.23.22	Assurance: Key IT systems progress report update JL suggested a meeting outside of the formal audit committee meeting to agree a way forward on what assurance the Audit Committee is seeking.	Board Secretary A23017	May 2023	Item added to May agenda – action closed
18.4.23	A.4.23.23	Policies and procedures for ensuring acceptable data quality for all key Trust data JL suggested PR is invited to the May meeting to provide an update on progress	Board Secretary A23018	May 2023	PR invited to May meeting – action closed
18.4.23	A.4.23.28	Assurance regarding compliance with Risk Management Strategy LP agreed to speak separately with BAS for his comments on the assurance map	Board Secretary A23019	May 2023	Item added to May agenda – action closed