

Meeting title:	Public Trust Board	Public Trust Board paper O			
Date of the meeting:	14 September 2023				
Title:	Escalation Report: Audit Committee 14 August 2023				
Report presented by:	Mike Williams, Audit Committee, Non-Executive Director, Chair				
Report written by:	Alison Moss, Corporate and Committee Services Officer				
Action – this paper is for:	Decision/Approval		Assurance	x	Update
Where this report has been discussed previously	Not applicable				

To your knowledge, does the report provide assurance or mitigate any significant risks? If yes, please detail which
Yes, all.

Impact assessment
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Acronyms used: PwC – Price Waterhouse Cooper

1. Purpose of the Report

- 1.1 To provide assurance to the Trust Board on the work of the Audit Committee and escalate any issues as required.

2. Recommendation

- 2.1 To note there are no items requiring Trust Board approval.

3. Summary

- 3.1 The Audit Committee met on 14 August 2023. The meeting was quorate and considered the following reports.

4. Discussion Items

4.1 Data Security & Protection Toolkit

The Trust had submitted its self-assessment against the Data Security & Protection toolkit to NHS England which demonstrated it met the national data guardian standards. Prior to submission, there had been an internal audit, and this was appended to the report (UHL/2324/01). Two key areas were identified as ‘medium’ risk, and actions agreed to address them.

The Committee’s discussion is highlighted to the Trust Board for information.

4.2 Financial Improvement Plan

Progress in relation to the Financial Improvement Plan was noted. Of the 158 actions, 144 actions had been completed, including 22 out of 23 high-risk actions. The remaining high-risk action related to asset verification.

4.3 Losses and Special Payments

The losses and special payments made as at the end of June 2023/24 were noted.

4.4 **Discretionary Procurement Actions**

The procurement waivers approved in June 2023 to July 2023 were noted.

4.5 **Contract Management Update**

The Committee noted progress made with respect to the actions arising from the Internal Audit of contract management. The Chief Financial Officer concluded the Trust was not where it needed to be, there were particular challenges around training and a need to increase the pace of change. There would be a more comprehensive update for the next meeting. An Internal Audit on contract management was scheduled for 2024/25.

The Committee's discussion is highlighted to the Trust Board for information.

4.6 **Internal Audit – Overdue Recommendations**

The Committee noted outstanding actions arising from Internal Audits. It agreed to close 14 actions from audits conducted by PwC. The implementation rate for actions arising from audits conducted by 360 Assurances was 63% which was an improvement since the last meeting.

4.7 **Internal Audit Progress Report**

The Internal Auditor updated the Committee on progress made with respect to the Internal Audit Plan

4.8 **Counter Fraud Progress Report**

The Committee noted that progress against the plan for Counter Fraud and the potential risks in relation to fraud, such as working whilst on sick leave, staff working from home and not fulfilling their contract.

4.9 **External Audit Plan for the year ended 31 March 23**

The Committee noted that the external audit has progressing as planned.

5. **Items for Noting**

The Audit Committee noted Minutes of

- Operations and Performance Committee 24 May and 28 June 2023.
- Finance and Investment Committee 26 May and 30 June 2023.
- People and Culture Committee 25 May 2023.
- Quality Committee 25 May and 29 June 2023
- Reconfiguration and Transformation Committee 19 April 2023