

BNSSG ICB Audit and Risk Committee Meeting

**Minutes of the meeting held on 13th September 2024 at 2.00pm
via Microsoft Teams**

DRAFT Minutes

Present		
John Cappock	Audit Committee Chair - Non-Executive Member	JCa
Jaya Chakrabarti	Non-Executive Member – People	JCh
Ellen Donovan	Non-Executive Member – Quality and Performance	ED
Steve West	Non-Executive Member – Finance, Estates and Digital	SW
Apologies		
Lorna Harrison	Sirona Non-Executive Member, Audit and Assurance Committee Chair	LH
Rob Hayday	Chief of Staff, BNSSG ICB	RH
Alison Moon	Non-Executive Member – Primary Care	AM
Anne Tutt	NHS University Hospitals Bristol and Weston Foundation Trust Non-Executive Member	AT
Jo Walker	Chief Executive Officer, North Somerset Council	JW
In attendance		
Nick Atkinson	Head of Internal Audit, RSM	NA
Beth Bowers	Public Sector Audit Director, Grant Thornton	BB
Catherine Cookson	Associate Chief Finance Officer, BNSSG ICB	CC
Kerrie Darvill	Intelligence Centre Programme Director, BNSSG ICB	KD
Deborah El-Sayed	Chief Transformation and Digital Information Officer, BNSSG ICB <i>For item 5</i>	DES
Victoria Gould	Client Manager, Internal Audit RSM	VG
Jo Hicks	Chief People Officer, BNSSG ICB <i>For item 5</i>	JH
David Jarrett	Chief Delivery Officer, BNSSG ICB	DJ
Joe Poole	Head of Locality - Inner City and East Bristol Locality Partnership, BNSSG ICB	JP
Lucy Powell	Corporate Support Officer, BNSSG ICB (Note taker)	LP
Nic Saunders	Head of System Planning, BNSSG ICB	NS
Sarah Smith	Local Counter Fraud Service, ASW Assurance	SS
Sarah Truelove	Chief Financial Officer and Deputy Chief Executive, BNSSG ICB	ST

	Item	Action
A	Meeting with Auditors without the Executive	
1	<p>Welcome and Apologies</p> <p>John Cappock (JCa) welcomed everyone to the meeting. Apologies were noted as above.</p> <p>JCa reminded members of the four aims of the ICB: to improve outcomes in population health and healthcare, tackle inequalities in outcomes, experience and access, enhance productivity and value for money and support broader social and economic development. JCa observed it was important to consider the agenda items in terms of all aims.</p> <p>This was Catherine Cookson's (CC) last Audit and Risk Committee before moving on at the end of September. JCa thanked CC for her work on the accounts and her assurance work and wished her all the best for the future. Sarah Truelove (ST) explained that interviews had taken place and the ICB had been successful in recruiting for the role.</p> <p>JCa highlighted that the 2023/24 annual report and accounts had been signed off at the June meeting and therefore this meeting was the start of the 2024/25 discussions. The internal audit report indicated that assurance reports for the ICB were on a downward trajectory and so asked the ICB to review, implement and update the findings and actions from the reports rapidly. JCa explained that Nic Saunders (NS) would be demonstrating an internal audit action tracker which would support the ICB to respond to the actions and review the actions in totality.</p>	
2	<p>Declarations of Interest</p> <p>There were no new declarations of interest. It was confirmed that the representatives from internal audit, external audit, and counter fraud had a commercial interest in item 12.1, internal auditor services procurement and therefore they would be asked to leave the meeting for this item. It was confirmed that they had not been sent the papers for the item.</p>	
3	<p>Minutes of the previous meeting held and Action Log</p> <p>The minutes of the previous meeting were agreed as a correct record.</p> <p>The Committee reviewed the action log:</p> <p>Action 56 – Lucy Powell (LP) confirmed that the invite would be sent out to members shortly. The action was closed.</p> <p>Action 57 – ST confirmed that review of the Terms of Reference had been included on the agenda with the view that these would be developed and presented at the December meeting.</p> <p>Action 58 – It was confirmed that item 9.5 discussed the significant weakness. Following discussion of the paper it was agreed to close the action.</p>	

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4	<p>Demo of the ICB Audit Actions Tracker</p> <p>NS explained that the action tracker was in development and would be formally reviewed by the internal auditors next week. The tracker which had been developed using Microsoft Lists would be used to manage the actions and recommendations from internal audit. NS confirmed that historical actions had not been added to the tracker which showed all currently open actions. The tracker showed the actions per audit report, could be filtered by responsible director and showed when the action had been updated or reviewed. NS noted that the actions could be filtered by rating so those higher rated actions could be monitored. NS acknowledged that the tracker was reliant on people using it but explained that all the actions would be contained in one place and all staff who needed to would be able to access the tracker and input updates.</p> <p>Jaya Chakrabarti (JCh) asked NS to consider whether tracker reminders could be automated and emailed to people regularly.</p> <p>Steve West (SW) highlighted that the challenge was ensuring that everyone engaged with tracker and asked that NS consider the functionality of the system, was it possible to red flag late actions and automate reminders for example. NS expected that the functionality was available within the programme and the Commissioning Support Unit were available to provide training support. NS confirmed that the tracker would become a regular agenda item at the extended leadership team meetings alongside the Corporate Risk Register (CRR) a month before Audit and Risk Committee meetings so that actions were reviewed and updated.</p> <p>Ellen Donovan (ED) welcomed the tracker as a tool for reminding staff about actions and following up on actions which were very late. ED asked about the executive oversight of the recommendations and what actions the ICB Chief Executive and Deputy Chief Executive were taking to ensure actions were progressing. ED noted that these were valuable actions which needed to be completed to improve the ICB business processes. ST confirmed that the action tracker was part of the rigour the ICB was putting in place to ensure executives had oversight of the actions. The plans were for the extended leadership team to regularly review the internal audit action tracker and CRR as well as the risk management framework to ensure that information was correct and up to date. ST explained that the extended leadership team had been reminded to discuss the recommendations with internal audit and to raise when the ICB did not agree with the actions. ST had also highlighted the importance of ensuring that the scope of the audit was useful to the ICB and teams. The</p>	

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	<p>extended leadership meeting would also be a place for the executive to ensure that the directorate risk registers were being managed across the organisation.</p> <p>ED asked at what point were delayed actions escalated to the appropriate executive directors and what was the process for agreeing delays to actions. ST confirmed that these were parts of the process under review. ST explained that there were actions which had been delayed for external factors and gave the example of a recommendation for finance which could not be implemented until the new ledger was in place. ST highlighted that the important factor was that delays in implementing actions were genuine, fully understood and internal audit were updated.</p> <p>The Audit and Risk Committee received the demonstration</p>	
5.1	<p>Internal Auditor 2024/25 Progress Report</p> <p>Nick Atkinson (NA) confirmed that four reports had been finalised and presented to the Committee. NA reported that primarily funded care action deadlines had been extended, and noted that a benchmarking report had been included in the papers which outlined the position of BNSSG ICB against other internal audit clients.</p> <p>Governance at place</p> <p>NA reported that BNSSG ICB had made a strong start to the governance at place work despite changes in process to ensure consistency and a review of mental health services. The ICB was aware that there was work to do to improve consistency across the six localities and as part of this a formal review of locality partnerships had been instigated.</p> <p>Joe Poole (JP) explained that the report provided a good summary of the work and noted that the locality review process was owned by the Integrated Care Partnership (ICP) Board which supported the system formalisation of arrangements. The review, which was being run by an external organisation, was considering what the system needed from governance at place. The review was funded by the ICB and would provide clarity on governance and delegation of budgets from health into the system. JP confirmed that any actions would be developed from the outputs from the locality review which would inform the direction of travel.</p> <p>David Jarrett (DJ) welcomed the report which identified the key issues and risks from both the locality partnership development programme and the community health programme. DJ explained that the actions from the locality partnership review would complement the recommendations outlined in the audit report.</p>	

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	<p>JCa thought the report was very helpful and provided clarity about the ongoing review process.</p> <p>Project Gateway (Part 2) NA explained that the project gateway process had been developed to take forward transformational projects and the audit reviewed projects moving through the process. NA explained that the process had been designed well and was being applied generally appropriately. However, with the significant amount of projects being run by the ICB, it was difficult in some cases to distinguish between transformational and non-transformational projects. NA noted that where it was identified that projects did not need to go through the gateway, the ICB needed to consider how to apply good but proportional governance to these projects. The audit had raised more issues than solutions but the recommendations were designed to support proportionate governance and prioritisation of projects which went through the process.</p> <p>Deborah El-Sayed (DES) noted that the points raised in the report had been helpful and intended to support the ICB. DES explained that executive directors and senior leadership team had taken an action to work together to undertake a formal discovery stage with representatives across the organisations. This was to understand the differences between large and small scale projects and ensuring the right rigour was applied for each. DES explained that the actions in the report were recommended to be completed by August but the actions were more complex than they appeared and DES has asked teams to respond with reasonable timescales so that an accurate date which allowed the work to take place could be reported to the Audit and Risk Committee.</p> <p>SW highlighted the discovery work and noted that following the identification of the large scale projects and the level of gateway these needed, the ICB needed to consider what projects the executive directors would be actively tracking and where this would be reported as the non-executive directors would need to be part of this process. SW noted that there was an obvious training need as the gateway process could only be efficient if people knew how to use it effectively. SW noted that the more complex the transformation programme the more monitoring may be required.</p> <p>JCa asked NA whether extending the deadline for the associated action was appropriate. NA explained that the Project Gateway actions were not a tick box exercise but an ask to consider where the ICB's limited resource should be allocated to realise the most benefit. NA considered that the work described by DES would lead to better outcomes. JCa asked that DES provide an update</p>	

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	<p>regarding timescales to him prior to the next meeting. DES agreed and noted that the action would be updated and monitored through the action tracker mechanism as well.</p> <p>Data Security Protection Toolkit (DSPT) NA confirmed that this was the final year of the toolkit as next year would see this change to the Cyber Assurance Framework Toolkit which would have an increased focus on cyber controls. NA explained that the DSPT was a tick box exercise and the ICB needed to provide evidence that the controls were in place. The internal auditors reviewed the ICB completed DSPT against the NHS England checklist. The review was undertaken in May and June 2024 and following completion the ICB teams had confirmed they held more information so it was likely that some of the actions would be completed quickly. NA highlighted that a large action plan had been developed with some high level actions.</p> <p>DES explained that Kerrie Darvill (KD) had written a paper to outline the work undertaken which had been complex due the number of organisations involved in the processes for the ICB. DES noted that it would be beneficial for next year to align the audit with the submission of the Cyber Assurance Framework Toolkit as much of the work for the DSPT toolkit submission had not been undertaken as it was not due at the time of the audit. DES noted that the DSPT submitted had not been compliant in two areas but these had been addressed and the ICB was now compliant.</p> <p>KD provided an update on the DSPT position for 2023/24 and the ongoing work for information governance processes. KD explained that the DSPT was a labour intensive self-assessment exercise which required the submission of supporting evidence. The initial submission by the ICB assessed as 'approaching standards' due to concerns regarding the non-clinical contracts register which needed review and the level of checks undertaken on IT system suppliers. As part of the DSPT submission, the ICB submitted a high level action plan which outlined the actions the ICB would take to address the two areas identified. The ICB convened a task and finish group to complete the actions on the plan by August 2024. These actions were successfully completed and the ICB status has been updated to 'standards met'.</p> <p>KD explained that the ICB had plans to identify directorate information governance leads who would ensure that the directorates were supporting the information governance processes in place. This proposal would be reviewed by the Information Governance Group for approval. A BNSSG Integrated Care</p>	<p>DES</p>

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	<p>System (ICS) Information Governance group had been set up to standardise system processes, and documentation. At the latest meeting, system partners were asked to review the Cyber Assurance Framework Toolkit standards jointly. A biannual system Senior Information Risk Owner (SIRO) meeting had also been convened and at the first meeting the SIRO's had discussed the strategic future of information governance for BNSSG.</p> <p>ED thanked KD for the update and welcomed the level of detail which provided the assurance the Committee needed.</p> <p>People Risks and People Committee</p> <p>NA confirmed the audit had received reasonable assurance and had been focused on the effectiveness of the People Committee and the oversight and visibility of performance. NA noted that there had been difficulties in ensuring the right people attended the Committee regularly although this had improved. The audit recommendations included ensuring that the Committee had sight of the data from the acute providers and noted the importance that the Committee was assured that the data received was robust.</p> <p>Jo Hicks (JH) welcomed the report and explained that the ICB was previously aware of many of the issues outlined and some actions were already in place to address these. JH noted the data correlation comments and explained that there had always been a discrepancy between the data held by the acute providers and NHS England. The ICB was planning to undertake a deep dive into this to determine the level of assurance risk the Committee needed to be aware of. JH noted that a number of the actions could be undertaken by December 2024, however the Terms of Reference Review had been extended to June 2025. This provided the ICB with the time to get the enhanced membership in place, ensure consistency of attendance and review and approve the Terms of Reference with the bimonthly meeting timescales.</p> <p>JCh agreed with JH and explained that the ICB had been working on many of the actions prior to the audit but welcomed the audit as a way to focus on completing the actions. JCh confirmed that she was keen to finalise the Terms of Reference work quicker but noted that the reasons for the June 2025 deadline were reasonable.</p> <p>NA explained that the key actions which had been extended during this reporting period were related to funded care primarily and one action from safeguarding. NA noted that these actions would be considered as part of the new action tracker process and reiterated that the tracker would be a good tool</p>	

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	<p>for the ICB but it needed to be used and reviewed regularly and effectively. ST confirmed that those slipped actions would be focused on during the next extended leadership team meeting.</p> <p>NA brought the Committee's attention to the benchmarking report which showed the average numbers of assurance level reports. BNSSG had not received any substantial assurance reports and had received more partial than reasonable assurance levels. This was the reason the internal audit opinion had been lower than previous years. NA welcomed the approach of the ICB to request audits into areas which needed support but explained that other clients also took this approach and received higher assurance. NA explained that there had been fundamental audits where it was expected that the ICB would have received higher assurance but the ICB had still received a positive opinion. NA highlighted that the important element for the ICB was to ensure that the actions and recommendations from the audits were implemented and monitored effectively. NA explained that the ICB had benchmarked slightly higher than average on the number of medium recommendations and noted that across the whole healthcare client base, the majority of the high level actions had been reported in the areas of people, digital and financial management.</p> <p>JCa thanked NA for the report and supported the use of the action tracker to provide more focus on the implementation and update of actions.</p> <p>ED highlighted that there were a significant number of audits planned for 2024/25 and asked the executive team to consider whether they were aware of the work involved for themselves and their teams. DJ agreed and explained that his team had discussed the approach to the primary care audit in a pragmatic way with the internal auditors to ensure that the timings were right for the team and the organisation. These conversations had been replicated for each of the audits within the Performance and Delivery directorate.</p> <p>The Audit and Risk Committee received the Internal Audit Progress Report and discussed the finalised audit reports</p>	
5.2	<p>Internal Audit Reports Discussed as part of item 5.1.</p>	
6.1	<p>Counter Fraud Progress Report Sarah Smith (SS) highlighted the quarter one threat assessment issued by the NHS Counter Fraud Agency (NHSCFA) which identified a number of trends in reporting including sought after prescription medicines, inflation of KPIs by contracted services with the intention of securing future funding or contracts,</p>	

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	<p>and delegated commissioning areas. SS noted that due to the confidentiality of the report, it was unable to be shared fully but the counter fraud team would liaise directly with the appropriate staff to note the potential for issues in the areas mentioned.</p> <p>The trainee Local Counter Fraud Specialists (LCFS) had completed their initial training and it has been requested that they were nominated to the NHSCFA to further their training to provide additional support to the wider team.</p> <p>SS reported that proactive exercises continued with the ICB and 2 newsletters had been issued during this reporting period and the Counter Fraud team have continued to support the Corporate Policy Review Group. Nine alerts or fraud prevention notices have been issued and managed. Work continued on simultaneous employment, procurement due diligence and contract management. A webinar was planned to explore some of the areas in which Companies House data could be used to complete due diligence checks before contract award and throughout the contract's duration. The webinar would include what data might be considered red flags during those checks.</p> <p>JCa confirmed he had mentioned the Companies House webinar to ST and explained that JCa and JCh had received feedback regarding the non-emergency patient transport services contract which could provide the structure for the learning into the procurement. JCh noted that it would be good to have a response to the feedback provided. SS explained that the webinar did not have any specific time allocated to discuss case studies but if considered helpful this could be added in future. SS noted that the webinar would be recorded and made available for all staff. ST confirmed that a lessons learned exercise would be taking place for the non-emergency patient transport services procurement.</p> <p>The Audit and Risk Committee received the Counter Fraud Interim Report</p>	
7.1	<p>External Auditors Report</p> <p>Beth Bowers (BB) explained that there had been no significant changes to the report since this was presented in June 2024 and had been shared for information. The report had identified an area of significant weakness and this had been addressed by the ICB and an update provided at item 9.5 on the agenda.</p> <p>The Audit and Risk Committee received the update for information only</p>	
8.1	<p>Corporate Risk Register</p> <p>NS explained that the extended senior leadership team had started to review the CRR on a regular basis. The process for directorates to regularly update</p>	

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	<p>their directorate risk registers was becoming more robust. NS confirmed that there were minor changes to be added to the CRR following the last extended senior leadership meeting.</p> <p>The CRR would be presented to the October ICB Board meeting for escalation and to recommend closure of the indicated risks. NS explained that going forward the CRR would be presented to the Audit and Risk Committee following review and update by the extended senior leadership team.</p> <p>JCa noted the proposed deep dives and asked whether a schedule would be developed and how that would be reviewed to agree the priority areas and at which Committees the deep dives would be presented. NS confirmed that the schedule would be composed with the extended leadership team. The Joint Chief Nurse Office and Chief Medical Office CRR was agreed as the focus of the deep dive in December 2024 with the People Directorate in February 2025. NS noted that although there were 7 directorates some of the directorate risk registers were smaller and therefore it was expected that each register could be reviewed every year by the Audit and Risk Committee. NS noted that the programme was flexible and would be directed by Audit and Risk Committee concerns. ST noted that there were some areas which were specific to Committee remits and therefore those risks could be reviewed by the appropriate Committees as well. DJ noted that the primary care related risks were reviewed regularly at the Primary Care Committee (PCC) and this approach was being considered for the Outcomes, Performance and Quality (OPQ) Committee as well. SW agreed that it made sense for the related risks to be discussed by the appropriate Committee.</p> <p>ED asked who had oversight of all the risk registers and determined which risks were relevant for which Committee. ST confirmed that there was no process in place for this currently but these were discussions which would happen with the extended senior leadership team. ST explained that oversight of all the directorate risk registers was important as it was likely that risks overlapped and mitigations in one area may need to be reflected in the scores across risk registers. ST highlighted that a checklist could be added which assigned a lead Committee as the risks may impact the work of many Committees, but one identified Committee should have oversight of each risk. ED and JCh noted that the OPQ Committee and the People Committee did not have risk registers and asked that if this was an agreed process that these were developed rapidly. ST explained that it was important not to have separate risk registers for Committees, these would be a subset of the directorate risk registers for those risks under the remit of the appropriate Committee and these considerations</p>	

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	<p>would be discussed at the extended senior leadership team meeting. ED was happy with that approach, and JCh stressed that where risks were emerging within Committee remits it was important that these were raised by the responsible director and that there was clarity on the actions being taken to mitigate the risks.</p> <p>NS thanked the Committee for the feedback and confirmed that CRR processes would continue to be developed and these processes would inform the development of the System Risk Register. NS explained that the extended senior leadership team had received the plan for risk management which had included making sure the directorate risk registers were all in the same format. NS noted that these were currently in excel format but the ICB was considering whether another system such as Datix was more appropriate and user friendly. NS confirmed that the development plan addressed the actions that had been raised in the risk management audit.</p> <p>JCa noted that for risk 113 the update appeared to conflict with the ambitions of the ICB. DJ confirmed that this had been discussed at the extended senior leadership team meeting and would be revised before being presented to the ICB Board. JCa also highlighted a risk related to an Urgent and Emergency Care Centre which had been temporarily closed for 4 years and asked whether there had been any unintended consequences or user feedback regarding the closure. DJ explained that this risk had also been flagged at the leadership meeting as needing refinement before being presented at the ICB Board.</p> <p>The Audit and Risk Committee:</p> <ul style="list-style-type: none"> • Received the CRR • Noted the details • Recommended to the ICB Board acceptance of the risks escalated to the CRR and approval of the closure/de-escalation of risks from the CRR where indicated • Directed the ICB Senior Leadership Team to identify areas of risk to be subject to deep dive review at future Committee meetings 	
8.2	<p>Review Management of Conflicts of Interest Policy</p> <p>JCa noted that the policy was sensible and as expected. SW highlighted the importance of the additional check for interests at the start of each formal meeting.</p> <p>The Audit and Risk Committee reviewed the Managing Conflicts of Interest Policy and recommended the policy to the ICB Board for approval</p>	

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9.1	<p>HFMA Self-Assessment Checklist</p> <p>CC explained that two financial years ago, the ICB had undertaken a review against the Good Governance checklist and this had been internally audited. CC confirmed that two actions remained open with one being closed this month when the recommended objective for budget holders was circulated for individual reviews. The remaining action related to the ISFE2 implementation and would be transferred to the specific ISFE2 action plan. The recommendation was to close the report but the HFMA self-assessment and the Good Governance checklist would be revisited as part of the system wide forecast outturn and change protocol. This was an opportunity for the ICB to review whether the actions in place addressed the issues identified and delivering as expected.</p> <p>The Audit and Risk Committee discussed and noted the progress on implementing the financial sustainability improvement plan and the closure of the action plan</p>	
9.2	<p>ISFE 2</p> <p>CC reported that NHS England had confirmed a two week delay on user acceptance testing but the ICB has been assured that this will not impact the go live date of 1st April 2025. The detailed project plans have not been received but once these were, the ICB would develop a focused local implementation plan that would include training for staff across the ICB. CC explained that the ICB was expecting efficiencies with the effective use of the system and therefore the sooner this could be implemented, the quicker the efficiencies could be reviewed.</p> <p>The Audit and Risk Committee received and noted the report</p>	
9.3	<p>Review of Accounts Process</p> <p>JCa confirmed that he had emailed the non-executive members with the outputs from a conversation with CC, ST and BB regarding the expected improvements for the accounts process for 2024/25.</p> <p>The Audit and Risk Committee noted the actions agreed following the audit of the 2023/24 annual report and accounts</p>	
9.4	<p>Review of Committee Terms of Reference</p> <p>NS explained that the Committee Terms of Reference (ToRs) were due for review and would be updated for the December Committee meeting. NS asked the Audit Committee members for any feedback regarding the current ToRs which could be incorporated into the review.</p>	

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	<p>JCa noted that the ToRs were appropriate for the Committee but highlighted that the terms stated that the Chair of the Audit Committee should as far as possible not be a member of another Committee and JCa noted that he was a member of the Finance, Estates and Digital (FED) Committee. JCa also noted that Freedom to Speak Up was included in the Committees remit and responsibilities and this had not been discussed at the Committee.</p> <p>ST noted that her and DJ were the Freedom to Speak Up Guardians and were discussing with NHS England whether there was any formal training which needed to be considered. ST noted that this was not the only route for speaking up and suggested that there may need to be a formal review process to consider themes. DJ explained that AM was the non-executive member lead for Freedom to Speak Up but suggested the People Committee as the right forum. JCh explained that Freedom to Speak Up was not discussed at People Committee but it likely should be. JCa noted that if this was appropriate then it was likely that the ICB needed an annual review of themes presented to the People Committee for consideration.</p> <p>ED asked that the discussion held regarding the CRR process be reflected in the ToRs.</p> <p>The Audit and Risk Committee reviewed the current Terms of Reference and discussed the need for any significant amendments</p>	NS
9.5	<p>Governance Arrangements for Grant Agreements</p> <p>CC explained that the external auditors annual report had identified a grant which had been awarded to a voluntary sector organisation where the governance arrangements had not been clear and the template not completed to satisfy requirements. The ICB had provided Grant Thornton with assurance that it was a grant and had been able to demonstrate the reasons why it had been managed as it had but the ICB acknowledged that the process had not followed due governance and not completed on the approved template.</p> <p>CC reported that the ICB has since developed in conjunction with the Voluntary, Community and Social Enterprise (VCSE) Alliance, Mark Hubbard, VCSE Lead, and Helena Fuller, Deputy Director of Business, Strategy and Planning, a Standard Operating Procedure (SOP) in relation to grants processes which was due to be approved at the Procurement Oversight Group next week. CC noted that it had been reassuring that ICB staff had contacted the above people when considering grants as they had been made aware of the weakness identified in the report.</p>	

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	<p>CC reported that the SOP would address the recommendation from the annual report and the Standing Financial Instructions (SFIs) would be reviewed and include an updated section on grant agreements. The team were due to attend the ICB directorate meetings to inform staff of the processes and the information would be circulated and made available to staff on the ICB website.</p> <p>CC noted that the implementation of the VCSE Alliance and brokerage arrangements also addressed the identified risks.</p> <p>JCa welcomed the arrangements and the Audit and Risk Committee confirmed that the associated action on the Committee action log could be closed.</p> <p>The Audit and Risk Committee discussed and noted the review of grant arrangements and follow up actions</p>	
10	<p>Matters for Information</p> <p>The Committee received the following matters for information:</p> <ul style="list-style-type: none"> • Waiver of Standing Financial Instructions • Audit and Risk Committee Workplan • Losses and Special Payments Register • HFMA Committee Handbook • Information Rights Report <p>JCa noted that the Audit and Risk Committee workplan would need to be reviewed following the discussions regarding the deep dives.</p> <p>NA noted the HFMA Handbook and highlighted section 1.8 which outlined the difference between assurance and reassurance. NA noted this was a good reminder that receiving assurance meant viewing the evidence which supported the information. NA noted that there was also a section around how Audit Committees could work together within sectors and stated that this was underdeveloped for ICBs and may be particularly useful when considering the development of the system risk register processes. JCa highlighted the Audit Chairs group and noted that it would be sensible to reconvene this as there were new Audit Chairs in the area.</p> <p>ST asked NA whether he knew of any systems which had considered linking governance teams and undertaking some work in common. NA explained that no system had implemented this as there were areas to consider such as how many sets of auditors would be considering audit plans but there were sectors which were working more closely. NA highlighted where provider organisations were starting to include system risks in their Board Assurance Frameworks</p>	NS

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	<p>which enabled them to review the wider system considerations. NA also highlighted an example of different auditors across two areas working together to review a whole pathway to provide additional understanding for provider organisations regarding delays and patient flow. NA noted that this work had not been without complexity but the joint system risk considerations were likely the next step for the ICB.</p> <p>The Audit and Risk Committee received the matters for information</p>	
11	<p>Review of Meeting Effectiveness</p> <p>CC noted the challenges with time but welcomed that JCa as Chair gave people the appropriate time to provide the input and discuss the items.</p> <p>CC welcomed the attendance of the executive directors as it meant the feedback was heard by the wider executive team and therefore the messages would be fed back to the wider organisation. CC welcomed the assurances provided by KD which provided the members with additional oversight and a deeper understanding of the internal audit report.</p> <p>CC noted that everyone had been given the opportunity to contribute and noted that ED's comments about the relationship between the Committees and risk registers had demonstrated that the Committee had an impact on the wider governance across the organisation.</p> <p>CC thanked Loran Carter and LP for their hard work collating the papers and thanked NS for her work to embed and develop governance processes with the extended senior leadership team. The outputs of this work were evident in the proposed future actions for the team.</p> <p>JCa noted that his key messages for the ICB Board would be around risk ownership and accountability and encouraging the ICB to have a greater focus on delivering the audit actions.</p>	
	<p>Date of Next Meeting</p> <p>Friday 6th December 2024: 2.00pm – 4.30pm</p>	
B	Members meeting with the Executive without Auditor	
12.1	Internal Auditor Services Procurement	

Lucy Powell, Corporate Support Officer, September 2024