

## Escalation and Assurance Report

Agenda  
item

**16.0**

Report from the: **Audit Committee**

Date of meeting: **8<sup>th</sup> October 2020 and 9<sup>th</sup> November 2020**

Report to the: **Trust Board, November 2020**

Key escalation and discussion points from the meeting
<b>Alert:</b>
<ul style="list-style-type: none"> <li>• None</li> </ul>
<b>Advise:</b>
<ul style="list-style-type: none"> <li>• The committee reviewed the draft Annual Quality Report at both its meetings. The committee provided comments and suggested amendments, subject to which, the committee recommends that the Board approve the Annual Quality Report.</li> <li>• The committee approved the revised internal audit plan and the write-off of 35 internal audit days to the value of £10k. This recognises the impact of the restricted way of working under COVID-19 protocols and signals an elevated risk to the delivery of the revised internal audit plan. The committee advises the Board to note this elevated risk to plan delivery and the consequent risk to Audit Yorkshire being able to provide an Annual Audit Opinion for 2020/21. Efforts to ensure completion of the internal audit plan is welcomed.</li> </ul>
<b>Assure:</b>
<ul style="list-style-type: none"> <li>• The committee approved the write-off of two items of debt totalling £373k with Bradford Metropolitan District Council. Provision for the potential write-off had been made in the 2019/20 accounts. The committee received reassurance that learning from the particular contracting circumstances have been built into procedures and practices.</li> <li>• The committee approved two waivers to compliance to full procurement procedures relating to the purchase of mobile phone handsets that were subject to COVID-19 support funding. The committee received assurance that the cut-down tendering process still demonstrated value for money.</li> <li>• The committee reviewed and noted the circumstances for making four special or compensation payments since April 2020 totalling £3.7k, of which £3.5k related to one incident involving accidental injury to a member of staff. Assurance was received that changes have been made to the estate to remove similar hazards.</li> <li>• The committee reviewed and approved changes to the Standing Financial Instructions and Scheme of Delegation. These changes take account of interim executive and deputy roles and the committee commends the revision to these important documents to the Board.</li> <li>• The committee reviewed the 2019/20 Annual Accounts and Report of the Charitable Fund including the report of the external auditor, KPMG. The committee recommended the adoption of the Annual Accounts and Report by the Charitable Funds committee.</li> </ul>

**Risks discussed:**

- 1821 Delivery of in-year Control Total; 1825 Resource impacts from local authority pressures; 1826 Mental Health Investment; 2370 Impact of COVID-19.

**New risks identified:**

- None

**Report completed by:**

Andrew Chang, 22 November 2020