

## Escalation and Assurance Report

Report from: Audit Committee  
Date the meeting: 2<sup>nd</sup> September 2021

<b>Key discussion points and matters to be escalated from the discussion at the meeting:</b>
<b>Alert:</b>
<ul style="list-style-type: none"> <li>There were no issues identified that required escalation from the meeting.</li> </ul>
<b>Advise:</b>
<ul style="list-style-type: none"> <li>KPMG provided a Technical Update that included preparedness recommendations for the Trust to consider. The Technical Update has been circulated to Board members.</li> <li>There are currently 19 overdue internal audit recommendations (including 15 with a revised target date). The Audit Committee noted the Trust's performance and will continue to monitor the timeliness of completion of actions and reminds the Board that the Care Trust Way applies equally to agreed internal audit improvement recommendations as it does through the Kaizen process. A new automated system has been introduced by internal audit to monitor actions.</li> </ul>
<b>Assure:</b>
<p>The Audit Committee:</p> <ul style="list-style-type: none"> <li>reviewed and approved three ex-gratia payments totalling £838 for service users' personal loss;</li> <li>reviewed and approved a waiver for single tender action to the value of £54.8k;</li> <li>reviewed the progress on the completion of the 2020/21 internal audit plan and progress on the delivery of the 2021/22 plan; approved changes to the 2021/22 audit programme; and noted the four completed internal audits rated Significant Assurance and one rated High Assurance;</li> <li>took assurance from the results of a review of its effectiveness. Recommendations on the continued development of the Committee and its operations were accepted and the Committee noted the next steps to develop the specification for the assurance mapping review.</li> </ul>
<p><b><u>Risks discussed:</u></b></p> <ul style="list-style-type: none"> <li>The Board Assurance Framework and Organisational Risk Register were considered.</li> </ul>
<p><b><u>New risks identified:</u></b></p> <ul style="list-style-type: none"> <li>None.</li> </ul>

Report completed by: Andrew Chang, Audit Committee Chair  
2 September 2021