

**Escalation and Assurance Report**

**Report from: Audit Committee**

**Date of the meeting: 7<sup>th</sup> July 2022**

<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 three meetings.</li> </ul>
<b>Advise:</b>
<ul style="list-style-type: none"> <li>The internal audit team reported on a delay in commencing the 2022/23 programme. Changes to the internal audit plan were being discussed with management and the Audit Committee chair will be sighted on the proposed changes. It is anticipated that this will be by mid-September.</li> <li>The internal audit team reported on a limited assurance report in relation to service users' monies. An internal deep-dive audit is scheduled to review operations and processes. The finance team will provide a de-brief to the Audit Committee in October 2022.</li> <li>The Committee considered the Information and Data Assurance Annual Report and noted three potential risks relating to data compliance associated with screenshots, length of retention of some data, and a possible audit trail issue in one application.</li> </ul>
<b>Assure:</b>
<p>The Audit Committee:</p> <ul style="list-style-type: none"> <li>Noted the ongoing development of the Board Assurance Framework (BAF) including the new format and exploration of ways to enhance the extractable value from the BAF.</li> <li>Noted the NHS Benchmarking Services Report. The Committee noted the Trust's relative performance and potential opportunities to explore to enhance performance.</li> <li>Reviewed the report on losses and compensations for the period April to June 2022.</li> <li>Noted the improved position regarding the completion of agreed actions arising from internal audit reports.</li> <li>Noted the report of the Local Counter Fraud Specialist in particular the actions taken by a member of the finance team to detect and prevent a very sophisticated mandate fraud. As well as protecting the Trust, this action provides wider protection across the NHS with lessons learnt being shared.</li> <li>Reviewed and approved the Fraud, Bribery and Corruption Policy.</li> </ul>
<p><b><u>Risks discussed:</u></b></p> <ul style="list-style-type: none"> <li>2536, 1821</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  
24<sup>th</sup> August 2022**