

Escalation and Assurance Report

Report from: Audit Committee

Date of the meetings: 6th October 2022

Key discussion points and matters to be escalated from the discussion at the meeting:
Alert:
There were no issues identified that required escalation.
Advise:
The Committee noted Audit Yorkshire's report on progress on delivery of the 2022/23 internal audit plan. Delivery is behind programme, however with support from departments, the plan is deliverable. Failure to recover the programme may jeopardise the ability of the Trust to obtain the annual Head of Internal Audit Opinion and/or a positive opinion. The Committee was assured that management is working with Audit Yorkshire to ensure delivery of the plan. The Committee will continue to closely track progress.
Assure:
<p>The Committee:</p> <ul style="list-style-type: none"> • Received an update on the BAF and noted the addition of three new high-level risks to the Organisational Risk Register. • Reviewed the Bi-Annual Litigation Report covering the latter half of 2021/22 and noted that there has been a significant decrease in the amount the Trust was paying in contributions to NHS Resolution. • Reviewed proposed changes to the Standing Financial Instructions and Scheme of Delegation and resolved to recommend that the Trust board approve the revision. • Reviewed the report on Losses and Special Payments for the first half of 2022/23 and noted that a VAT refund of £304.5k relating to lease vehicles was to be disbursed back to colleagues and former colleagues who had paid VAT on their lease vehicles. • Noted the Financial Sustainability Self-Assessment submitted to Audit Yorkshire for review. • Received a sector technical update from KPMG (external auditor). • Noted Audit Yorkshire's positive report on the Trust's progress to complete actions arising from internal audit report. • Reviewed the Counter Fraud Progress Report and noted the progress and activity of the Counter Fraud Specialist. • Received and reviewed the Charitable Funds Annual Report and Accounts for 2021/22 and delegated authority to the Audit Committee Chair to adopt them subject to the findings in the external auditor's report to be presented at the Charitable Funds Committee meeting on 27 October 2022.
<p><u>Risks discussed:</u></p> <ul style="list-style-type: none"> • 2536, 1821
<p><u>New risks identified:</u></p> <ul style="list-style-type: none"> • Safeguarding Team staff sickness • Increased number of statutory reviews requiring Safeguarding Team input; • Lack of commissioned service for adults with learning disabilities who need ongoing prescribing monitoring for ADHD or an assessment for ADHD.

Report completed by: Andrew Chang, Audit Committee Chair
26th October 2022