



Trust Board Meeting				29 May 2012	
<b>Title</b>	Audit Committee Report			<b>Paper Ref</b>	<b>PB.121 3.08.2a</b>
<b>PURPOSE (X)</b>		<b>Information</b>		<b>Strategic Objective</b>	<b>Business Plan Objective</b>
<b>Approval</b>		<b>Decision</b>			
<b>Assurance</b>	√	<b>Discussion</b>		High Performing	F1 – high quality financial governance
<b>Purpose of the paper</b>	The purpose of the paper is to inform the Trust Board regarding the activities of the Audit Committee.				
<b>Recommendation</b>	The Yorkshire Ambulance Trust Board has sufficient assurance on the Trust's Audit Committee performance.				
<b>Author</b>	Richard Ford, Head of Financial Services	<b>Accountable Director:</b>		Rod Barnes, Director of Finance & Performance	
<b>RISK ASSESSMENT</b>				<b>Yes</b>	<b>No</b>
<b>Changes to the Corporate Risk Register and/or Board Assurance Framework</b>					√
<b>Resource Implications</b>					√
<b>Legal implications</b>					√
<b>ASSURANCE/COMPLIANCE</b>					
<b>CQC Registration Outcome(s)</b>	<b>Auditors' Local Evaluation</b>		<b>NHSLA Risk Management Standards for Ambulance Trusts</b>		
26 Financial Position	Financial reporting Financial Management Financial Standing Internal control Value for Money		Responding to External Recommendations Specific to the Organisation		

## **SUMMARY REPORT FROM THE AUDIT COMMITTEE 19 APRIL 2012**

### **1 PURPOSE/AIM**

- 1.1 To give the Board assurance that the Audit Committee is meeting the obligations set down in its terms of reference.

### **2 SUMMARY REPORT FROM THE AUDIT COMMITTEE MEETING**

#### Audit Committee Assurance

- 2.1. The closure position of the 2011/12 Board Assurance Framework (BAF) was presented and accepted. The new year BAF has been completely rewritten, reframing strategic goal statements and strategic objectives aligned to the business plan. The Director of Standards & Compliance talked the Committee through the process and direction of travel against each risk indicator. Committee members were to feed comments back to the Director of Standards & Compliance who will then schedule discussion time for the Board to further consider the BAF prior to further historic due diligence reviews.
- 2.2. The Annual Accounts timetable was presented and Committee were assured that all steps had been taken in preparation for the submission of the Draft Accounts. These were subsequently submitted on schedule and the year end process is continuing on schedule
- 2.3. The updated Standing Orders, the Scheme of Delegation and the Standing Financial Instructions were presented following comments at the last Audit Committee, further comments were made, however Committee were happy to recommend these to Board for approval.
- 2.4. Members expenses were tabled and there were concerns around the ability of members to confirm expenses which had been incurred by the Trust on their behalf. Further analysis of expenses would be circulated and members would be asked to confirm they undertook the activities detailed.
- 2.5. The draft Annual Governance Statement was presented. Members made comments and requested a revised version be circulated prior to the next Committee. Committee agreed that the draft Annual Governance Statement could be sent to the SHA.

#### *Directorate Assurance*

- 2.5. The Audit Committee as part of their assurance process received a presentation from the Finance Directorate focusing on the following objectives from the BAF;

Strategic Objective 14 – to develop rigorous performance management processes within a service line management framework.

Strategic Objective 17 – To provide value for money services within planned financial targets.

Strategic Objective 18 – To contribute to the wider health economy efficiency programme.

Members challenged the plans and measures to deliver these objectives and agreed this was a healthy and useful debate. The concern as to how the outcome of the 111 bid may impact on these and other objectives was highlighted and it was agreed this would be addressed as part of a Board Strategic workshop.

### Stakeholder and Other Committee Assurance

#### *Quality Committee*

The report included agreement of the Terms of Reference, progress on the associated draft work programme and workplan. Confirmation was received that protocols would ensure none attenders at Committee would still deliver their necessary actions.

#### *Finance & Investment Committee update*

- 2.6 The report of this committee was received and included the action plan from HDD1, the progress on CIP's and the capital spend position.

#### *External Audit update*

- 2.7. A review of the Value for Money work in 2011/12 was presented including work around; securing financial resilience; governance arrangements; 111 financial due diligence; and a follow up on previous year reviews. The 2012/13 financial accounts planning paper was tabled detailing the scope and risks within the workplan.

#### *Internal Audit & Counter Fraud update*

- 2.8. There was confirmation that the 2011/12 plan will be delivered and there is nothing in the outstanding work that will affect the Head of Internal Audit Opinion. The Counter Fraud update confirmed that the National Fraud Initiative report had no issues for the Trust.

### Other Business

- 2.9. PTS contracts with all four consortia have been signed off. GP Out of Hours (GPOOH) commissioners have agreed to additional funding as part of negotiations and it is envisaged these contracts will be signed off imminently.

### **3.0 PROPOSAL/NEXT STEPS**

3.1 That the Trust Board accepts this report.

### **4.0 RECOMMENDATIONS**

4.1 The Board has sufficient assurance on the activities delegated to the Audit Committee.

### **5.0 APPENDICES**

5.1 Audit Committee Minutes 19 April 2012.