



Audit Committee

Venue: Boardroom, Springhill 2

Date: Thursday 18 April 2013

Time: 0945 hours

Chairman:

Barrie Senior (BS) Non-Executive Director

Attendees (members):

Elaine Bond (EB) Non-Executive Director
Erfana Mahmood (EM) Non-Executive Director
Mary Wareing (MW) Non-Executive Director
Pat Drake (PD) Non-Executive Director & Deputy Chairman

In Attendance:

Rod Barnes (RB) Executive Director of Finance & Performance
Anna Rispin (AR) Associate Director of Finance
Steve Page (SP) Executive Director of Standards & Compliance
Paul Thomson (PT) External Audit (EA)
Nicky Cook (NC) External Audit (EA)
Benita Jones (BJ) Internal Audit (IA)
Shaun Fleming (SF) Counter Fraud

In Attendance part time:

Dr Julian Mark (JM) Executive Medical Director (For Item 10.0)
Ian Walton (IW) Executive Director of Resilience (For Item 10.1)
Anne Allen (AA) Head of Corporate Affairs & Trust Secretary (For Items 17.1 and 20.1)

Apologies:

None

Minutes produced by: (MG) Melanie Gatecliff – Board Support Officer

The meeting commenced at 0950 hours.

		Action
1.0	Introduction & Apologies BS welcomed everyone to the meeting. There were no apologies.	
2.0	Declaration of Interests No declarations of interest were made relating to items on the agenda.	

		Action
3.0	<p>Minutes of the last meeting 12 February 2013 The minutes of the last meeting were reviewed and agreed as a true record of the meeting with the following amendments:</p> <p>Page 9 – YAS Business Continuity Management Exercising & Testing Programme Third bullet point from bottom – ‘by default’ should read ‘by a true event’. Second bullet point from bottom – ‘tests’ (last word line two) should read ‘risk assessments’.</p>	JW
4.0	<p>Action Log and Matters Arising The action log was reviewed and updated.</p> <p><u>Action 2012/31 - Bribery Act Compliance Report</u> SF stated that, as the issue had been on-going for some time, he was due to carry out a review. It was agreed that BS would follow up with SF and AA outside the meeting to progress the item further.</p> <p>Action: BS to discuss the future production of the Bribery Act Compliance Report with SF and AA outside the meeting.</p> <p><u>Action 2012/37 – Minutes of the last meeting (TORs)</u> BS reflected on the recently approved modifications to the terms of reference of the Quality, Finance & Investment and Audit Committees and suggested that further work was required to streamline the reporting of risk management assurance received, generated and reported by Executive Management and the Quality and Finance & Investment Committees to the Audit Committee, for onward transmission to the Board.</p> <p>It was agreed that BS, PD, EB, SP and RB would meet outside the meeting to discuss this further.</p> <p>Action: BS/EB/PD/SP/RB to hold separate “streamlining” meeting to consider and clarify reporting arrangements between F&I and Quality Committees and the Audit Committee.</p> <p>EM stated that, as Chairman of the Charitable Funds Committee, she would appreciate a steer in terms of what was required to be reported to the Audit Committee.</p> <p>EB queried whether Charitable Funds was a topic that required Audit Committee scrutiny as it was independent of YAS and responsible to the Charity Commission and suggested that it might be more appropriate for the Committee to report to the Trust Board rather than the AC.</p> <p>BS replied that, as Charitable Funds were a sensitive matter and still linked to YAS, he would prefer the AC to have an overseeing role.</p>	<p>BS/SF/AA 2012/31</p> <p>BS/EB/PD /SP/RB 2013/1 (See also 2013/7)</p>

	Action
<p>Action: EM/BS to consider the correct reporting arrangements for the Charitable Funds Committee outside the meeting.</p> <p><u>Action 2012/38 – Minutes of the last meeting (Internal Audit)</u> This will be discussed at Agenda item 13 following which this action will be closed.</p> <p><u>Action 2012/39 – Minutes of the last meeting (Internal Audit)</u> This will be discussed at Agenda item 13.3 following which this action will be closed.</p> <p><u>Action 2012/42 – Board Assurance Framework</u> BS had not yet received the top risk benchmarking information. SP agreed to re-circulate the information, which was due to be refreshed on a six-monthly basis by the national group.</p> <p><u>Action 2012/43 – Fleet Management Actions</u> BJ confirmed that the estimated closure date should be June 2013, not April 2013.</p> <p><u>Action 2012/44 – Members Expenses</u> This will be discussed at Agenda item 20 following which this action will be closed.</p> <p><u>Action 2012/45 – Draft Budget Timetable</u> This will be discussed at Agenda item 11.1 following which this action will be closed.</p> <p><u>Action 2012/46 – Draft Annual Report Timetable</u> RB reported that the draft would be ready by 22 April. The action will be closed at this point.</p> <p><u>Action 2012/47 – Draft Quality Accounts Timetable</u> SP confirmed that this would be considered by the QC at its May meeting.</p> <p><u>Action 2012/48 – Draft Quality Accounts Timetable</u> SP stated that the timeline for EA review had been agreed and this action was now closed.</p> <p><u>Action 2012/49 – Draft Quality Accounts Timetable</u> The Draft Quality Accounts Timetable would come to the June AC meeting, following consideration by the QC at its May meeting.</p> <p><u>Action 2012/50 – Finance & Investment Committee</u> RB confirmed that F&IC had received an update presentation on the PTS Unipart work at its February meeting. This action was now closed.</p>	<p>EM / BS 2013/2 (See also 2013/8)</p>

	Action
<p><u>Action 2012/52 - Quality Committee Report</u> SP had received a letter from the NHSLA confirming that there would be no risk management standards assessments during the current year except when required at Level 1 or where there was a specific request from organisations.</p> <p>This was pending a review of how the body would operate going forward which would include the implications of the Francis report.</p> <p>SP stated a discussion was required between the NEDs and Executive Directors to decide whether the Trust should actively pursue a Level 2 assessment. Current circumstances had led him to believe that YAS should remain at Level 1 for the time being. This action was now closed.</p> <p>Action: BS to liaise with AA re inclusion of discussion about NHSLA Level 2 assessment on a forthcoming Trust Board agenda.</p> <p><u>Action 2012/53 – Quality Committee Report</u> BS confirmed that JM would shortly join the meeting to discuss the clinical audit report.</p> <p>PD stated SP and she had agreed to include clinical audit in the QC workplan. An annual report on clinical audit and governance had been received at the March Quality meeting and the Committee had been comfortable with the Trust’s current position.</p> <p><u>Action 2012/57 – Internal Audit and Counter Fraud Update</u> This will be discussed at Agenda item 13.4 following which this action will be closed.</p> <p><u>Action 2012/58 – Internal Audit and Counter Fraud Update</u> BJ confirmed that from 2013/14 IA would incorporate more information in reports’ executive summaries (see Action 2012/61).</p> <p>BS stated there was still work to do and he was keen to tap into the requirements of fellow NEDs to ensure that the information met everyone’s requirements.</p> <p>This action was now closed although action 2012/61 remained open.</p> <p><u>Action 2012/59 – Internal Audit and Counter Fraud Update</u> An update on processes and control around fuel spend was included in that day’s IA papers. This action was now closed.</p> <p><u>Action 2012/60 – Internal Audit and Counter Fraud Update</u> An update on processes and control around fuel spend was included in that day’s IA papers. This action was now closed.</p> <p><u>Action 2012/61 – Internal Audit and Counter Fraud Update</u> This was covered by the update for closed Action 2012/58 above.</p>	<p>BS 2013/3</p>

	Action
<p>This action was still open (See BS's comments above).</p> <p><u>Action 2012/62 – Internal Audit and Counter Fraud Update</u> The Audit Plan will be discussed at Agenda item 13.4 following which this action will be closed.</p> <p><u>Action 2012/63 – Internal Audit and Counter Fraud Update</u> SF provided an update on Qualitative Assurance Processes. YAS would normally receive its external assessment for the previous year, in April, which was a massive piece of work.</p> <p>A new process, with an end of July deadline, had been announced whereby YAS would now only need to submit a short statement and the previous year's Annual Report. This action was now closed.</p> <p><u>Action 2012/64 – Committee Assurance - Operations</u> An update on business continuity exercising and testing will be provided at Agenda item 10.1. This action will then be closed.</p> <p><u>Action 2012/65 – Committee Assurance - Operations</u> The EOC review is still to be scheduled but will be discussed at Agenda item 13.4.</p> <p><u>Action 2012/66 – Committee Assurance - Operations</u> The timing and content of the PTS audit against the plan will be discussed at Agenda item 13.4.</p> <p><u>Action 2012/67 – Contract Award Activity and SFI Waivers</u> As the new format for the report was not available for consideration at the meeting, the action was re-opened with a new estimated closure date of June 2013.</p> <p><u>Action 2012/68 – Board Assurance Framework</u> SP reported that the BAF had been further developed to incorporate the proposed changes and the 2013/14 BAF would be discussed in depth at the BDM on 23 April. An amended format BAF to be presented at the next AC meeting.</p> <p><u>Action 2012/69 – F&IC Assurance Report</u> RB and SP confirmed that risks from F&IC and QC had been fed into the BAF and factored into the forward plans for both committees. This action is now closed.</p> <p><u>Action 2012/70 – F&IC Assurance Report</u> SP stated that feedback from EB, BS and PD to help improved the presentation of the BAF had been factored in and would be picked up again at the BDM on 23 April.</p> <p><u>Actions 2012/71 & 2012/72 – F&IC Assurance Report</u> EB stated that these two actions were linked, adding that a deadline of July 2013 would provide F&IC with the time to delve deeper into the range of financial risks, etc.</p>	

	Action
<p><u>Actions 2012/73 & 2012/74 – Quality Committee Assurance Report</u> PD gave assurance that every paper that came to QC outlined the key risks at that point and this ran through all reports to Board level. Key corporate risks were outlined in a separate risk report. She confirmed that risk was also high on the agenda in terms of lower down the scale and she was comfortable with the QC's processes.</p> <p>SP agreed that although the QC had a good focus on identification and reporting of risks, more work was need in relation to the escalation of those risks.</p> <p>BS stated that the principal reason for him to observe F&IC and QC meetings was to augment his understanding of risk management in their respective areas, to help to direct AC scrutiny and to assist in AC reporting to the Board.</p> <p>SP stated that although risk management was now well-established and heading in the right direction, information coming into the AC still needed further streamlining, cross-referencing, etc. (See Action 2012/33)</p> <p><u>Action 2012/75 – Quality Committee (and F&IC) Assurance Report(s)</u> BS stated that although Internal Audit's primary reporting line to a Board Committee was to the Audit Committee, there was need and benefit from a degree of communication between Internal Audit and the Quality and Finance & Investment Committees respectively.</p> <p>It was agreed that the Chairs of QC and F&IC should consider any assurance requirements that their Committees had, review the 2013/14 Internal Audit Plan and discuss any matters arising with BS.</p> <p>Action: EB and PD to consider Committees' assurance requirements' review 2013/14 Internal Audit Plan and discuss any matters arising with BS.</p> <p>BJ confirmed that reports were usually overseen in committees.</p> <p><u>Action 2012/76 – Committee Assurance – Standards & Compliance</u> EB stated she had considered whether F&IC sufficiently monitored risks in respect of the Service Transformation Programme (STP) and it was her belief that they did. However, SP had agreed that she could attend an STP meeting as an observer.</p> <p>PD stated that the Clinical Leadership framework had been key in relation to Quality.</p> <p>SP stated that progress was currently reported straight to the Board at whole-programme level and asked whether the committees needed to also receive reports.</p>	<p>EB /PD 2013/4</p>

	Action
<p>MW stated her belief that business cases should be the primary mechanism for oversight as they were considered at both F&IC and QC. She was not sure whether anything extra was needed.</p> <p>BS stated that the AC needed to receive consolidated assurance regarding risk management across the whole of the STP.</p> <p>RB stated that the STP was on the IA programme so this should provide a suitable overview.</p> <p><u>Action 2012/77 – Committee Assurance – YAS Business Continuity Management Exercising and Testing Programme</u> BS stated that Ian Walton (IW) would cover this under Agenda item 10.1. The action would then be closed.</p> <p><u>Action 2012/78 – Updated Budget Timetable</u> RB confirmed that the review of revenue budgets had taken place and this action was now closed.</p> <p><u>Action 2012/79 – Updated Quality Accounts</u> The timeline for the review of Quality Accounts had been confirmed with IA and EA so this action was now closed.</p> <p><u>Action 2012/80 – EA Planning Report & Update</u> This item will be discussed as part of Agenda item 12.</p> <p><u>Action 2012/81 – EA Planning Report and Update</u> This item will be discussed as part of Agenda item 12.</p> <p><u>Action 2012/82 – IA Progress Report</u> BJ confirmed that the report was issued in March and would come to the next AC meeting. This action was now closed.</p> <p><u>Actions 2012/83 & 2012/84 – IA Progress Report</u> These actions will be discussed with JM as part of Agenda item 10.</p> <p><u>Action 2012/85 – IA Follow-Up Reports</u> BJ reported that Contractor Arrangements would be reported on at that day's meeting. The other items would be followed up during mid-2013/14. Estimated closure date changed to October 2013.</p> <p><u>Action 2012/86 – Counter Fraud Progress Report</u> This action will be picked up as part of Agenda item 13.2.</p> <p><u>Action 2012/87 – Counter Fraud Progress Report</u> SF confirmed that he had commenced the Fraud Benchmarking work but to date had not yet received much information. Estimated closure date June 2013.</p> <p><u>Action 2012/88 – 2013/14 Audit Plan/Arrangements</u> This action will be discussed as part of Agenda item 13.4 and will then be closed.</p>	

	Action
<p><u>Action 2012/89 – IA Charter Update</u> This action will be considered at Agenda item 13.3 and will then be closed.</p> <p><u>Action 2012/90 – Assurance regarding the Trust’s Raising Concerns at Work Arrangements</u> This action will be considered at Agenda item 19 and then closed. This matter is a standing item on all AC agendas.</p> <p><u>Action 2012/91 – Recruiting Arrangements</u> SM to confirm completion of all employment contracts within 8 week time limit.</p> <p><u>Action 2012/92 – Assurance Against Audit Recommendations</u> RB confirmed that this matter was on-going.</p> <p><u>Action 2012/93 – Assurance Regarding Accuracy and Completeness of the Integrated Performance Report (IPR)</u> BS reported that the Chairman had suggested the May 2013 Public Board Meeting would be a good time to receive assurance on the audit that IA was currently undertaking as a high priority.</p> <p>BJ confirmed the majority of the work had been done with only one part outstanding so it should be ready for consideration at the June AC meeting. Expected completion date to be extended to June 2013.</p> <p>BS requested that completion of the audit be accelerated, if possible, to allow positive assurance to be delivered at May Board meeting.</p> <p><u>Action 2012/94 – Consultancy Expenditure Report</u> RB reported that this item had been discussed at the March Board meeting and was now closed.</p> <p><u>Action 2012/95 – Review of SFIs/SOs</u> BS confirmed that an update on the losses and special payments policy would be presented at Agenda item 18 following which the action would be closed.</p> <p><u>Action 2012/96 – Contract Award Activity and SFI Waivers</u> RB stated that he had met with EB and BS to discuss the process of contract award activity, etc. It had been agreed that a checklist / flowchart was required as a means of assessing processes.</p> <p>EM suggested that there might be some element of overlap with the work on due diligence that she was involved in with Caroline Balfour.</p> <p>BS agreed that there was a need to blend in these considerations and suggested that the AC would need sight of the checklist / flowchart for further assurance before it was launched.</p> <p>EB stated that AA, as Trust Secretary, would also need to be involved in the work.</p>	

	Action
<p><u>Action 2012/97 – Review of Suspension of Standing Orders</u> BS confirmed that this item would be covered at Agenda item 17 and would then be closed as it would become a standing agenda item.</p> <p><u>Action 2012/98 – Review of Register of Members’ Interests</u> BS confirmed that this item would be covered at Agenda item 20 and would then be closed as it would become a standing agenda item.</p> <p><u>Action 2012/99 – Review of AC Work Plan</u> BS confirmed that this action would be covered when JM joined the meeting and would then be closed.</p> <p>BS stated that the large volume of actions were necessary during the Committee’s transitional phase as they enabled it to make useful progress. Later, the same level of actions would not be needed.</p>	
<p>5.0</p> <p>Audit Committee Workplan BS confirmed that the Audit Committee Workplan would be a standing agenda item going forward and the Committee considered the tracked change version that had been circulated.</p> <p>RB stated that ‘Working Capital Review’ had become a standing agenda item at F&IC meetings. It was agreed therefore that this item should be removed from the Workplan.</p> <p>It was also agreed to remove the duplicated ‘Committee Assurance – Standards and Compliance’ item.</p> <p>Action: The two modifications agreed above to be made to the Audit Committee Workplan.</p> <p>Approval: The Audit Committee accepted the proposed modifications and the on-going Workplan.</p>	<p>BS 2013/5</p>
<p>6.0</p> <p>Assurance regarding Board Assurance Framework (BAF) SP confirmed that the 2012/13 BAF had been closed down at the Public Board Meeting on 26 March 2013. The 2013/14 BAF was due to be presented for Board discussion at the BDM on 23 April 2013.</p> <p>BS stated that, in 3.3 of the paper, there was no reference to the principal risks being considered at F&IC. SP acknowledged that reference to the F&IC should have been included.</p> <p>SP stated that the draft April BAF would provide the first iteration of the 2013/14 BAF.</p> <p>EB queried the 111 risk rating in 8a. SP replied that the 2013/14 BAF would contain a refreshed risk rating.</p> <p>PD requested an update on the Clinical Leadership issues.</p>	

	Action
<p>SP stated that the Trust was in on-going discussions with the CCGs' responsible officers in relation to the timetable for the roll out plan which would have both safety and financial implications. He would update the NEDs the following week.</p> <p>BS asked with whom responsibility for the formulation of the Annual Governance Statement (AGS) rested.</p> <p>SP confirmed that it was him, adding that the AGS was currently in draft and would go through the Audit Committee to the Board.</p> <p>BJ stated that the AGS would make reference to the Head of Internal Audit opinion statement and the overall assurance level provided. With regard to 'significant issues', the Trust might consider making more detailed reference to specific areas which had received limited assurance opinions. It was confirmed that none of these audits included recommendations graded as fundamental (ie grade 1) which might warrant specific inclusion in the AGS.</p> <p>BS requested information about the relative maturity, consistency and completeness of the various departmental risk registers.</p> <p>SP replied he had a reasonable level of confidence at Directorate and specialist group (eg H&S) level as there was regular review and reporting into RAG meetings. However, at departmental level there was varying level of confidence and more refinement work required.</p> <p>A practical challenge was that all risk registers were currently on Excel. However, work was under way to develop a risk management model which would provide better visibility.</p> <p>SP reported that Kevin Wynn's replacement, Mark Hall, who had a broad range of health service experience, was due to start on 1 May.</p> <p>BS stated it would be useful if Mark, with his fresh pair of eyes, could present a risk management update to the Audit Committee in due course in which he could demonstrate the consistent maturity of the individual departmental risk registers.</p> <p>Approval: The Audit Committee accepted the content of the March 2013 iteration of the BAF and noted the proposals agreed in the Public Board meeting for further development of the 2013/14 BAF.</p>	
<p>7.0</p> <p>Finance & Investment Committee Risk Assurance Report RB confirmed that F&IC would include NHS 111 and the PTS Transformation programme as standing agenda items for 2013/14.</p> <p>As regards 111, it was recognised that, as a new service, there would be some teething problems but there were more than had been anticipated and discussions were under way with the commissioners about the further phased roll out of the service.</p>	

		Action
	<p>RB confirmed that a high level risk to mitigate whilst the system bedded down was the short term increased cost of resourcing to ensure that quality and safety requirements were met.</p> <p>EB stated that, once the meaning of 'material' had been clarified, it would be relatively easy for F&IC to consolidate its assurance into a short statement to the Audit Committee.</p> <p>The definition would be picked up by the "streamlining" meeting agreed earlier in the meeting during the update on action 2012/33.</p> <p>Actions: F&IC to provide AC with a short statement which consolidates its assurance.</p> <p>Separate 'streamlining' meeting (Action 2013/1) to consider definition of 'material'.</p> <p>Approval: The Audit Committee noted and gained assurance from the report.</p>	<p>EB / RB 2013/6</p> <p>BS/EB/PD /RB/SP 2013/7 (See also 2013/1)</p>
8.0	<p>Charitable Funds Committee Risk Assurance Report EM provided a brief report to give assurance that the Charitable Funds Committee was meeting the requirements set down in the terms of reference.</p> <p>There were no questions, although it was noted that a discussion around reporting, how assurance would be delivered and the Committee's relationship with the Fund Raising Committee and YAS was worthy of consideration outside the meeting.</p> <p>Action: EM and BS to discuss delivery of assurance, etc outside the meeting</p>	<p>EM / BS 2013/8 (See also 2013/2)</p>
9.0	<p>Quality Committee Risk Assurance Report PD stated that the purpose of the paper was to provide assurance on the management of risks within the remit of the Quality Committee.</p> <p>She outlined the risks on the Board Assurance Framework (BAF) which were subject to review by the Quality Committee.</p> <p>PD added it had been agreed that the Quality Committee would provide a report on assurance to each meeting of the Audit Committee.</p> <p>PD further stated that every paper received by the Quality Committee contained an outline of key risks at the point of submission and the process for picking up underlying issues.</p>	

		Action
	<p>BS asked whether the work on strategic risks undertaken by the Quality Committee mapped across to departmental risk registers and whether a process was in place to assure the Audit Committee that adequate controls were in place.</p> <p>PD replied that “issues to go forward to the Board” was the last agenda item at every meeting. In addition, a Workforce paper, which outlined training issues, etc was also received at each meeting.</p> <p>It was agreed that the Quality Committee should consolidate its variety of assurances into a single statement to the Audit Committee.</p> <p>Action: Quality Committee to consolidate its various assurances into a single statement to the Audit Committee.</p> <p>Approval: The Audit Committee noted and gained assurance from the report.</p>	<p>PD / SP 2013/9</p>
<p>10.0</p>	<p>Committee Assurance – Clinical Governance, Clinical Risk Management and Clinical Audit</p> <p>Dr Julian Mark (JM), the new Executive Medical Director, joined the meeting.</p> <p>JM stated that his paper addressed the Audit Committee’s requests for a position statement regarding current clinical audit activity and plans for future activity following the publication of the Internal Audit report on the Trust’s clinical audit function.</p> <p>BS asked JM to set the backdrop around clinical governance and where clinical audit sat in relation to this.</p> <p>JM stated that SP and he had reviewed the Terms of Reference (ToR) of the Clinical Governance Group (CGG). There was an overlap with those of the Quality Committee, as the assurance group, which detracted from the original reason for CGG. As a result, the ToR had been rebuilt considerably and items taken out of the workplan for quarterly reporting to allow more time for discussion. JM reported that the nationally mandated CPIs and ACQIs had, to date, been submitted on time but continuing functionality issues with the Readsoft software limited the capacity of clinical audit staff to perform other audit activity.</p> <p>JM confirmed that, from 2013/14, the Trust would be reliant on the implementation of ECS to provide capacity. The clinical audits recommended in NICE guidance were required for NHSLA level 2 but current capacity in the clinical audit department did not allow for these audits to be undertaken.</p>	

	Action
<p>Next steps included:</p> <ul style="list-style-type: none"> • The 2013-14 clinical audit programme prioritised planned audits so available resources could be effectively utilised. • The issue of capacity to conduct audits recommended by NICE and provide further support to individual clinicians conducting clinical audit projects was addressed as a longer term plan in the business case presented to TEG in January. • Clinical audit was working with IT to improve the functionality of the Readsoft scanning and verification software. <p>There were a number of risks relating to the plans to fix clinical governance assurance. These included:</p> <ul style="list-style-type: none"> • That clinical practice was not of a sufficiently high standard when comprehensive clinical audit was not taking place which had been placed on the Corporate Risk register for 2013/14. • The Trust might not meet NHSLA and CQC requirements for clinical audit. • The Trust might fail to meet national deadlines for the submission of CPIs and ACQIs. <p>EB asked why YAS could not prioritise clinical audit with an appropriate financial resource.</p> <p>JM replied that the solution was not as simple as being provided with more resources, as overtime was already being used. Readsoft did not function as it should do and if the problem could not be fixed then the Trust would need to look for another system. Going forward ECS would mean that the Trust was not reliant on the verification software so would be able to do more with fewer people.</p> <p>JM confirmed that YAS was still meeting its statutory requirements.</p> <p>RB stated that a review of Readsoft was due to take place shortly to help decide whether to fix or replace the system.</p> <p>BS suggested that it might be useful if a paper could come to Audit Committee via Quality Committee to confirm and give assurance as to the level of clinical assurance currently available.</p> <p>JM replied that there was already a fair degree of clinical governance assurance throughout the organisation and whilst he acknowledged that the clinical audit function was currently struggling, there were other standards relating to clinical governance.</p> <p>SP stated that there remained a strong risk of the Trust failing to meet national deadlines for the submission of CPIs and ACQIs. RB stated that risk should be managed through the Quality Committee and suggested the report proposed by BS should go there with feedback to Audit coming via the Risk Assurance report.</p>	

	Action
<p>PD stated she would appreciate further discussion about this topic. It was agreed that the next Audit Committee meeting should be provided with an assurance report, via Quality Committee, to provide clarity and assurance around the matter of resourcing and delivery of clinical audit and the current level of risk at which it was running.</p> <p>Action: JM to present a report re the resourcing and delivery of clinical audit to the Quality and Audit Committees.</p> <p>SP stated that the Committee could be assured that the Trust was currently meeting its mandatory requirements for clinical audit. He acknowledged that the issues over and above this level needed further consideration but it would take time to resolve them.</p> <p>PD asked where in the organisation agreement should be reached about the achievement of NICE guidelines as, in addition to the quality/risk issues, there were also considerable financial implications to consider.</p> <p>BJ stated that a piece of work about the decision process for the NICE guidance had been planned into the IA proposed plan and this would feed into the review process. Traditionally CGG had reviewed the NICE guidance and plans were then taken to Quality Committee.</p> <p>It was agreed that BS and JM would discuss the issue further outside the meeting in order to achieve clarity about the process to be followed in relation to the progress of the paper agreed above.</p> <p>Action: BS and JM to meet outside meeting to discuss process for the progression of the Clinical Audit report.</p> <p>Approval: The Audit Committee received the paper as a position statement on the Trust's current capacity to perform Clinical Audit and was assured that, subject to the caveats above, plans outlined should address capacity issues subject to the successful implementation of the Emergency Care Solution in a timely manner.</p>	<p>JM 2013/10</p> <p>BS / JM 2013/11</p>
<p>10.1 Committee Assurance – Business Continuity Management System (BCMS) & Testing Update Ilan Walton (IW), Associate Director, Resilience entered the meeting to present a briefing paper in response to and action from the Audit Committee Meeting on 21 November 2012.</p> <p>He introduced an updated version of Appendix A, BCMS Status report which contained information about all of the Trust's BC plans.</p>	

	Action
<p>IW stated that the BC team aimed to test elements of every BC plan each year and carried out a yearly Business Impact Analysis (BIA) review. However, some of the tests were overtaken by 'real' events.</p> <p>There were currently 23 BC plans listed and the BC team worked with new departments to identify whether or not they needed a plan. For example, the new 111 team had required a plan but Foundation Trust had not. There were also 63 sub-BC plans within the operational system, including one for each ambulance station.</p> <p>For the past 15 months, the Trust had been working to BS25999 but was now moving to the significantly different ISO 22301. Differences included:</p> <ul style="list-style-type: none"> • Individual departments rather than the whole organisation could now be assessed. • There would be two different levels of assessment relating to whether or not a department/service was critical or essential. • ISO takes a risk-based approach to BC whereas BSI did not. • ISO needs strategic input ie Board members need to be involved in BC exercises. <p>BS thanked IW for a useful overview.</p> <p>IW confirmed that Executive Directors signed off individual departments' BC plans. Difficulties had been encountered in relation to the EOC and Operations plans. This was partly because they wanted to include every incident which identified lessons learned. It was agreed that the plans needed to be base-lined.</p> <p>EB asked how BC plans were tested.</p> <p>IW replied that the BC team reviewed plans and decided which part was most appropriate to test. The Resilience team would then plan in an annual test but if a real event occurred then that would become their test exercise for that year.</p> <p>EB asked where performance management was reviewed, as she was unable to gain clarity in relation to management of the plan.</p> <p>SP suggested that an extra column should be added to the plan.</p> <p>EB questioned whether risk around BC was being well managed and well covered and BS asked when Audit Committee could expect to receive the IA report.</p> <p>BJ replied that the report, which contained a high level summary gap analysis of the ISO standard and quality, had been issued in draft and would be available for circulation by the end of April.</p> <p>Action: BJ to provide BS with a copy of the finalised full report for BS to circulate to the NEDs at the end of April.</p>	<p>BJ / BS 2013/12</p>

	Action
<p>It was agreed that the report should be presented at the next meeting of the Audit Committee.</p> <p>Action: IA report on Business Continuity to be presented at the June Audit Committee meeting.</p> <p>EM asked whether issues such as operational pressures had been addressed.</p> <p>BJ replied that there would be some overlap and suggested that it might be useful to pool questions for IW to reply to.</p> <p>It was agreed that all further questions relating to BC should be submitted to BS.</p> <p>He would then compile the questions and pass them on to IW who would compile a comprehensive report to provide the assurance that the Committee needed.</p> <p>Actions: All further questions re BC to be submitted to BS.</p> <p>BS to compile questions and pass on to IW.</p> <p>IW to bring comprehensive report, containing answers to questions, back to June Audit Committee meeting.</p> <p>Approval: The Audit Committee noted the contents of the report and awaited the final draft IA report and further IW report to provide assurance on the process for Testing and Exercising of Business Continuity Plans and arrangements.</p>	<p>BJ 2013/13</p> <p>All 2013/14 BS 2013/15 IW 2013/16</p>
<p>11.0 Updated Final Accounts Timetable 2012/2013</p> <p>RB updated the Audit Committee on progress made in preparing the 2012/13 Final Accounts. The draft accounts were on course for completion by Friday 19 April, with a £2.2m surplus.</p> <p>The Trust was doing reasonably well with its debt recovery, although some level of debt was expected to be lost in the reconfiguration for which provision had been made.</p> <p>RB stated that the Trust had an impairment, associated with the revaluation of the Trust's properties, but it was below the level of a technical judgement.</p> <p>Approval: The Audit Committee was assured of the progress to date on preparation for the 2012/13 Final Accounts.</p>	

		Action
11.1	<p>Updated Budget Timetable 2012/2013 RB updated the Audit Committee on the progress made in budget setting for 2013/14. The capital budget for 2013/14 had been agreed by the Trust Board on 26 March 2013 but there remained £1.8m of capital funding to be allocated to specific schemes so some areas of the capital programme would have to be taken back to F&IC for further consideration.</p> <p>BS suggested that the process for review, challenge and approval of the annual budget at the Finance & Investment Committee should be reviewed prior to next year so as potentially to improve the assurance presented to the Trust Board to assist in its consideration and approval of the budget.</p> <p>Approval: The Audit Committee was assured that the budget setting plan for 2013/14 had been achieved.</p>	
11.2	<p>Updated Annual Report Timetable 2012/2013 RB stated that Head of Corporate Communications, Elaine Gibson, had updated the timetable and progress was now back on track.</p> <p>BS asked whether F&IC reviewed the Annual Report. RB replied that the Annual Report did not go to F&IC although it did go to Audit Committee.</p> <p>BS asked how the Annual Report fitted in with the finalisation of the Accounts in June. RB replied that they would both go to the same Board meeting.</p> <p>Approval: The Audit Committee noted the revised timetable for the production of the Annual Report and was assured that the Report would be finalised on time.</p>	
11.3	<p>Updated Quality Accounts Timetable 2012/2013 SP stated that the draft Quality Accounts had gone to stakeholders for comment on 29 March with the consultation period due to end on 1 May. Comments from stakeholders would be built into the draft to go to the May Quality Committee meeting prior to coming to Audit Committee on time.</p> <p>Approval: The Audit Committee noted the progress reported and was assured that the Quality Accounts would be produced on time.</p>	
12.0	<p>External Audit Planning Report and Update PT, from the Trust's External Auditors, presented the External Audit Update Report which set out: details of progress made in respect of the financial statements audit including an update to the risk assessment communicated in the original audit plan; and an update on current good practice guidance on the work of Audit Committees.</p>	

	Action
<p>PT reported that, where appropriate, EA had carried out initial work in response to the risks identified in the Audit Plan, which were: revenue recognition; accounting for restructuring and redundancy; accounting for NHS 111 service mobilisation; and management override of controls. No further significant risks had been identified.</p> <p>PT summarised the principal changes to the NHS Manual for Accounts and guidance from the Department of Health and the EA recommendations for YAS, which covered:</p> <ul style="list-style-type: none"> • Reporting related to the Review of Tax Arrangements of Public Sector Appointees; • Absorption accounting; and • Other reporting requirements. <p>PT recommended that the Trust updated their financial statement and annual report templates for the changes in advance of year-end. In addition, EA would expect the Trust to refer to the Francis report in its Annual Report, Governance Statement and/or Quality Accounts, and its position in considering its recommendations and its response.</p> <p>He outlined revisions to the disclosure and assurance requirements of Quality Accounts and the EA recommendations, which included:</p> <ul style="list-style-type: none"> • The Trust should update the format of the Quality Report to include the new core indicators, and consider how to present in a balanced way the required commentary on its relative performance and actions taken. • The Trust should decide on the relevant CCG from which to obtain feedback. • EA would liaise with management on the data and processes supporting the indicator “incidents resulting in severe harm or death” and would report any issues arising from their work. <p>PT reported that Quality Accounts were on track to be presented at the Board meeting on 4 June. The presentation would be a joint delivery with IA, as this was the format that would be followed when the Trust became a Foundation Trust.</p> <p>He further stated that areas of focus would include:</p> <ul style="list-style-type: none"> • Whether appropriate due diligence was carried out during the 111 tender process; • Whether appropriate due diligence was carried out whilst selecting LCD as the Trust’s 111 partner; • Whether value for money was adequately considered when making decisions about redundancies and compromise agreements; • The approval process that these decisions went through; and • The recommendations around the redundancy and compromise agreements. <p>PT stressed that EA did not want to duplicate IA’s remit.</p>	

		Action
	<p>EM asked whether there were any recommendations in relation to restructuring and redundancy. PT replied that work was just starting in this area.</p> <p>BS asked whether any particular areas of concern had arisen from the audit activity since the February Audit Committee meeting.</p> <p>PT confirmed that there were no particular areas of concern, although there had been several discussions around judgements.</p> <p>Approval: The Audit Committee was assured on the contents of the External Audit Planning Report.</p>	
<p>13.0 & 13.1</p>	<p>Internal Audit & Counter Fraud Progress Reports</p> <p>BJ provided a progress report on work undertaken against internal audit and counter fraud plans and presented the outcome of a recent peer review against internal audit standards. As of 2 April 2013, 97% of the IA Plan fieldwork was complete.</p> <p>She stated that the IA Opinion covered 20 reviews and significant assurance could be given that there was a generally sound system of internal control and controls were generally being applied consistently. However, some weaknesses in the design and/or inconsistent application of controls were evident, most notably in relation to clinical audit arrangement, the management of fuel cards, the management of medical devices and the accounts payable system.</p> <p>Of the 20 reviews completed to date, 13 provided significant assurance, 6 provided limited assurance (Clinical Audit, Fuel Cards, Adastra System General Controls, Management of Medical Devices, Asset Register and Accounts Payable) and one (Business Continuity (BC) Gap Analysis) did not require an overall assurance level.</p> <p>BS asked why the BC Gap Analysis review did not require this. BJ replied that it was because it was a validation exercise. It was agreed that this reason should be included in the report.</p> <p>Action: BJ to amend report to add reason for why Business Continuity Gap Analysis did not require an assurance level.</p> <p>BJ confirmed that the Clinical Audit and Fuel Card review reports had already been seen by the Audit Committee. The remaining four reports had been issued in draft.</p> <p>She stated that a follow up was required for the Adastra review and, although a lot of improvement had been made in relation to the management of medical devices, there was still a monitoring backlog.</p>	<p>BJ 2013/17</p>

	Action
<p>RB stated that, as there had been a couple of staff departures and a structural review was under way, external companies were being used as a bridge.</p> <p>PD noted that a number of actions in the 2012/13 IA plan were due for final reporting by the end of April/May and requested exception reporting at the next meeting if any of these were not achieved.</p> <p>Action: BJ to provide exception report on any outstanding audit reports at next Audit Committee meeting.</p> <p>BS queried whether there was sufficient detail in relation to clinical governance.</p> <p>A discussion took place about the Annual Governance Statement (AGS) and level of disclosure. SP stated that the shaded sections of the Opinion would usually become a public document with the statement underneath.</p> <p>BS suggested that the Audit Committee should reconsider the level of disclosure when the draft AGS was ready for discussion.</p> <p>BJ stated that the IA Annual Report would include the Opinion statement and confirmed that 77% of recommendations had been implemented. Although she would normally expect to see implementation levels of over 90%, things were improving at YAS and the Trust was moving in the right direction.</p> <p>BS invited questions on the progress report.</p> <p>EB asked whether the Capital Management assessment should have been graded as a '2' rather than as a '3'.</p> <p>BJ replied that this was a subjective decision, as the issue was about the reporting of PIRs rather than grading them.</p> <p>There were no questions about the Facilities Management report.</p> <p>MW asked what IA checked for in the Budgetary Control work and whether they looked for evidence of people taking action to influence it. BJ replied that IA was not looking at the outcome of the budget.</p> <p>RB confirmed that Michelle Scott had taken over responsibility for supporting Charitable Funds.</p> <p>EM confirmed that all relevant audit actions were being picked up. BJ stated that the Trust's policy on the management of contractors was still bedding in. There was evidence of progress but a further follow up had been scheduled for six months' time.</p>	<p>BJ 2013/18</p>

	Action
<p>BJ confirmed that the new Public Sector Internal Audit Standards would not significantly change how IA worked.</p> <p>In his Counter Fraud update, SF reported that, at 31 March, the 2012/13 plan was fully completed across all required generic proactive areas. The draft Counter Fraud Plan for 2013/14 was included on the Audit Committee agenda as a separate item and was based on the new NHS Protect 'Standards for Providers – Fraud, Bribery and Corruption', which became effective on 1 April.</p> <p>He further stated that investigations undertaken during 2013/14 to date were detailed at the Investigation Log at Appendix 5. There was one new investigation listed on the Log which related to suspicious items for sale on eBay. However, this seemed to be more of a security management issue ie theft than fraud.</p> <p>Approval: The Audit Committee accepted: the results of internal audit and counter fraud activity since the previous meeting; the results of internal audit follow up activity since the previous meeting; and noted the outcome of the ECAC peer review process and requirements of the Public Sector Internal Audit Standards.</p>	
<p>13.2 Report on Adequacy of Fraud Prevention Controls</p> <p>SF stated that the requirement for a Report on the Adequacy of Fraud Prevention Controls had been agreed at the last Audit Committee meeting.</p> <p>The paper presented provided a response to the request of BS and RB in January 2013 to establish a number of key points around the fraud risk environment and the controls in place.</p> <p>EM stated that the fraud risk register was fundamental to the working of the organisation.</p> <p>SP stated that although Appendix A was a mandatory requirement, it had never been explored in great depth. However, the Trust was about to embark on a detailed analysis of departmental risk registers.</p> <p>BS suggested that the next piece of work required was to further consider the higher inherent risk areas identified in the report and to determine the adequacy and effectiveness of controls in reducing those risks top net levels that are acceptable.</p> <p>BJ stated that, in terms of the audit plan, it was time to review risk management at department level and that this review could consider the degree of focus on fraud risk identification, assessment and prevention</p> <p>SF stated that some of the work that the Trust already did with Counter Fraud included induction and awareness.</p>	

		Action
	<p>BS suggested that consideration should be given to fraud risks being included on the Corporate and Departmental Risk Registers.</p> <p>Approval: The Audit Committee noted the current processes in place in respect of the fraud risk environment and resultant recommendations and planned actions to improve arrangements.</p>	
13.3	<p>Internal Audit Charter BJ stated that the Public Sector Internal Audit Standards (PSIAS) required the development of an Internal Audit Charter which defined Internal Audit's purpose, activity and responsibility.</p> <p>The Trust's Service Level Agreement (SLA) with the East Coast Audit Consortium would continue to provide details of the operational arrangements which underpin this Charter and would be subject to regular review.</p> <p>She further stated that a revised Charter was presented at that day's meeting to reflect new Public Sector Internal Audit Standards and to take account of recommendations for improvement from a recent peer review. Changes from the previously approved version were highlighted.</p> <p>The Audit Committee considered the changes to the original document.</p> <p>PT asked whether consideration of the 111 partner role was an area for IA to consider in 4.4.</p> <p>BJ replied that there were a number of areas in the plan into which this would fall.</p> <p>It was agreed that a separate meeting should be arranged with IA to enable the NEDs to consider the various draft IA and Counter Fraud documents in greater depth.</p> <p>Action: Jo Wilson to set up meeting with IA and the NEDs to allow more in depth consideration of the various draft IA and Counter Fraud documents presented at that day's meeting.</p>	JW 2013/19
13.4	<p>2013/2014 Internal Audit Plan/Counter Fraud Plan BJ stated that detailed discussions had taken place between her, BS and RB about the level of IA work, both historic and current/future.</p> <p>Progress had been made and all potential auditable areas had been put into a framework and discussed with BS, RB and all of the Executive Directors before being developed into a broad three-year plan, which had been considered by TEG on 3 April.</p>	

	Action
<p>RB stated that the plan was a significant shift in terms of emphasis, about which TEG had been fairly positive. He was comfortable that there was a good scope across all of the organisation's functions, adding that a number of triangulation exercises had been undertaken including linking the plan to the BAF.</p> <p>BS asked BJ whether she needed any additional Executive input.</p> <p>BJ replied that the Executive Directors had seen a draft prior to the current version and she had picked up outstanding issues with individual Executives on 3 April. However, TEG had not yet seen the second draft and would need to be comfortable with the revisions.</p> <p>It was agreed that the draft IA plan should be considered as part of a future TEG agenda and prior to the NED meeting referred to above.</p>	
<p>Action: RB to liaise with Dave Whiting re timetabling IA Audit Plan onto a future TEG agenda.</p>	<p>RB 2013/20</p>
<p>BJ stated that she had tried to link in the Counter Fraud activity as they currently had separate Plans.</p> <p>She further stated that she would like to commence some IA work and suggested that PTS and the IPR would be appropriate areas.</p> <p>It was agreed that BJ should liaise with RB and appropriate Executive Director before starting any work and that RB would make the NEDs aware of any work that was taking place.</p> <p>Any refinements to the IA Plan would be shared at the next meeting.</p>	
<p>Action: BJ to liaise with RB and appropriate Executive Director before commencing any 2013/14 IA work.</p>	<p>BJ 2013/21</p>
<p>RB to make NEDs aware of any work commencing.</p>	<p>RB 2013/22</p>
<p>BJ to share refinements to the IA Plan at next meeting of the Audit Committee.</p>	<p>BJ 2013/23</p>
<p>SF stated that, although the 2013/14 draft Counter Fraud Audit Plan was under different headings, its content was very similar to the 2012/13 Audit Plan.</p>	
<p>Approval: The Audit Committee noted the planning processes undertaken and the planned further consultation as part of the detailed specification production for each review and agreed the plans presented recognising that the elements were subject to refinement and agreement of scope and timescales, details of which would be presented at future Audit Committee meetings.</p>	

		Action
14.0	<p>Assurance Against Audit Recommendations AR provided an update on the status of outstanding Audit and Counter Fraud recommendations, a standing agenda item.</p> <p>PD stated that the document needed a general tidy up as it was difficult to see what had been completed.</p> <p>AR confirmed that although the check report was complete there had been a turnover of staff recently in the Finance Department so she would double check the document for accuracy and clarity.</p> <p>Action: AR to double check the content of the document to ensure accuracy of information contained therein.</p> <p>Approval: The Audit Committee noted the current reported status of outstanding audit recommendations subject to the above caveat.</p>	AR 2013/24
15.0	<p>Bribery Act Compliance Report It had been agreed earlier in the meeting during consideration of the Action Log that BS would follow up the issue of the production of the Bribery Act Compliance Report with SF and AA outside the meeting to progress it in a satisfactory manner.</p> <p>SF stated that there had only been one minor point in the original report for the Trust to reply to and, as the next review was due in June, he was happy to pick the matter up again then.</p> <p>EM stated that there was a need to review this item regularly and she had presumed that it was done constantly behind the scenes.</p> <p>BJ agreed that IA would carry out the review that was due, following which serious consideration would be needed on how to take the matter forward in the future.</p> <p>EM asked whether the outcome of the review would be escalated to the Board.</p> <p>BJ replied that the Board received information through the Audit Committee report and historically, only if there were issues, would this item be escalated independently to the Board. It was agreed that, before the meeting between BS, SF and AA took place, BJ should check the current legislation to ensure clarity around what the Trust should do which could be fed into the meeting.</p> <p>Action: BJ to check current legislation to clarify what the Trust should be doing prior to the meeting between BS, SF and AA.</p>	BJ / SF / AA 2013/25

		Action
16.0	<p>Contracts Review – A&E, PTS & Other RB confirmed that the A&E Heads of Terms had been agreed and contract sign off was awaiting the agreement of the CCGs.</p> <p>He stated that in PTS the South Yorkshire contract had not yet been agreed as discussions remained on-going in relation to the discharge service loss but it was his hope that the PTS issues would be resolved quite quickly.</p>	
17.0	<p>SFI Waivers and Contract Award Activity over £100,000 RB provided the Audit Committee with assurance on the contracts that had been let and purchase orders raised for goods and services above £100,000 and SFI Waivers signed since the last Audit Committee on 12 February 2013.</p> <p>RB reported that one contract had been awarded over the value of £100,000 and that was with Capsticks for legal support for the Hillsborough Disaster Inquest. The contract had been approved by the Board on 26 March 2013.</p> <p>He confirmed that the station security contract remained in place.</p>	
17.1	<p>Review of Suspension of Standing Orders BS stated that this standing agenda item, which would enable each Audit Committee meeting to check whether the Standing Orders had been suspended since the previous meeting, had arisen out of the Audit Committee's Terms of Reference review and it would give the Committee the opportunity to understand why, etc.</p> <p>AA confirmed they had not been suspended since the last meeting.</p>	
17.2	<p>Review of Standing Financial Instructions & Standing Orders RB stated that there were no items to report at this meeting but since the last Board meeting and feedback received from the Chief Executive and Chairman, amendments had been made.</p> <p>It was agreed that RB would circulate the amendments separately and that they would be brought to the next Audit Committee meeting.</p> <p>Action: RB to circulate amended SFIs and SOs to Committee prior to next Audit Committee meeting.</p>	RB 2013/26
18.0	<p>Losses & Special Payments Procedure RB presented a paper to the Audit Committee to demonstrate that procedures were in place within the Finance Department to record any losses and special payments made in accordance with the Department of Health's Manual for Accounts.</p> <p>He stated that the procedure had been developed to reflect National Treasury guidance, TDA guidance and procedures in place in other organisations.</p>	

	Action
<p>BS asked whether everyone who needed to be involved understood the need for and the requirements of the policy.</p> <p>RB replied that information would be disseminated through the Finance and HR teams.</p> <p>Approval: The Audit Committee approved the Losses and Special Payments Procedure.</p>	
<p>18.1 Review of Schedule of Losses & Special Payments RB confirmed that there were no Losses or Special Payments to bring to the Committee’s attention.</p>	
<p>19.0 Raising Concerns at Work Update BS stated it was agreed at the last Audit Committee meeting that, in keeping with its revised terms of reference, the Committee should be kept aware of any ‘whistleblowing’ that had occurred in the organisation.</p> <p>Rather than receiving a formal report, a procedure had been agreed whereby SM would send BS an email immediately prior to each Audit Committee meeting confirming whether anything had arisen since the last meeting and, if it had, to make BS aware of the context.</p> <p>BS confirmed that nothing been received via any of the publicised ‘Raising Concerns at Work’ channels since the February meeting.</p> <p>Approval: The Audit Committee was happy to accept that BS had received this information.</p>	
<p>20.0 Review of Members Expenses BS confirmed that the process was now in place and Jo Kane (JK) was reconciling against authorised claims that had been received on a quarterly basis.</p> <p>It was noted that the report as tabled did not yet include all expenses incurred, claimed or authorised up until 31 March.</p> <p>EB stated that she would like to receive positive affirmation back, once JK had reconciled the expense claims. It was agreed that BS would speak to JK about providing written confirmation on a quarterly basis.</p> <p>Action: BS to liaise with JK re procedure for providing written confirmation to Members on a quarterly basis.</p> <p>Approval: The Audit Committee noted the content of the Members’ expenses report.</p>	<p>BS 2013/27</p>

	Action
<p>20.1 Review of Register of Members Interests AA presented a paper to provide assurance of the record, at Appendix A, as a true representation of the Register of Declaration of Interests up to 17 April 2013.</p> <p>She stated that, supported by Jo Kane, a new process had been established to ensure that the Register of Members' Interests was kept up-to-date. The process would include seeking assurance from each Member as to the validity of their last entry on a regular basis, which would be done by email so an audit trail could be kept</p> <p>AA confirmed that the Interests, Gifts, Hospitality and Sponsorship Policy had been approved by SMG at its meeting on 10 April.</p> <p>The version of Appendix A that had been presented to the Board on 26 March had led to several amendments, which were reflected in the version of the document presented that day.</p> <p>She further stated that the Register of Interests for Board Members would be made available publicly on the Trust's website.</p> <p>BS stressed it was crucial that the Register was kept up-to-date so Members needed to confirm to AA that their entry was complete and to ensure that she was notified any amendments to their entry.</p> <p>BS thanked AA for her update. It was agreed that the item would become a standing agenda item at each Audit Committee meeting.</p> <p>Action: BS to liaise with JW to ensure Register of Interests is included as a standing item on each Audit Committee agenda.</p> <p>Approval: The Audit Committee accepted the record, at Appendix A, as a true representation of the interests declared up to 17 April 2013 and that amendments to the Register should be advised to Jo Kane, Executive PA to the Chairman and Non-Executive Directors.</p>	<p>BS 2013/28</p>
<p>21.0 Review of Meeting Actions & Quality Review of Papers BS stated he was very conscious that the Audit Committee was going through a period of change in relation to both the interlinking of risk assurance reporting and the shift in the quantum and style of the IA reporting it now received.</p> <p>He further commented that, although meetings were long, the Committee covered the material that two committees, ie an Audit Committee and Risk Committee, would consider in many organisations.</p> <p>He invited comments and observations from the Committee.</p>	

		Action
	<p>EB stated that she had picked up on the good suggestion from PD and the Quality Committee of summarising issues for escalation to the Board at the end of each meeting and would adopt this in F&IC. It was her belief that this might also be worthwhile in Audit Committee.</p> <p>BS stated that a lot of good progress had been made in the meeting and thanked everyone for their contributions and continued efforts.</p> <p>The meeting closed at 1320 hours.</p>	
22.0	<p>Any Other Business There was no other business.</p>	
23.0	<p>Date and Time of Next Meeting Tuesday 4 June, 1000–1300 hours, Kirkstall & Fountains, Springhill 2</p>	

CERTIFIED AS A TRUE RECORD OF PROCEEDINGS

_____ **CHAIRMAN**

_____ **DATE**