



Audit Committee

Venue: Kirkstall/Fountains, Springhill 1, Wakefield, WF2 0XQ

Date: Tuesday 3 June 2014

Time: 0900 hours

Chairman:

Barrie Senior (BS) Non-Executive Director

Attendees (members):

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

In Attendance:

John Nutton (JN) Non-Executive Director (Designate) (Observer)
Rod Barnes (RB) Deputy Chief Executive & Executive Director of Finance & Performance
Steve Page (SP) Executive Director of Standards & Compliance
Alex Crickmar (AC) Interim Associate Director of Finance
Nicky Cook (NC) External Audit (EA)
Andy Lane (AL) External Audit (EA)
Benita Jones (BJ) Internal Audit (IA)

In Attendance (Part Time):

Dave Whiting (DW) Chief Executive (*For Items 3.5 and 3.7*)

Apologies:

None

Minutes produced by: (MG)

Mel Gatecliff, Committee Services Manager

		Action
	The meeting commenced at 0900 hours.	
1.0	Introduction and Apologies BS welcomed everyone to the meeting BS stated that, in order to maximise the time available for discussion, he would work on the presumption that all papers had been read.	
2.0	Declaration of Interests for any item on the agenda No declarations of interest were made relating to items on the agenda.	

	Action
<p>3.0 Head of Internal Audit Opinion</p> <p>BJ presented the Head of Internal Audit (IA) Opinion Statement for 2013/14 along with supplementary information for the limited assurance reports issued since the date of the last Audit Committee meeting on 6 March 2014.</p> <p>BJ stated that the 2013/14 IA plan had been huge but she could still give overall significant assurance that YAS had a generally sound system of internal control. The areas of limited assurance were mainly those to which IA had been directed by the Trust.</p> <p>There had been 28 audits which had given significant assurance and 10 with limited assurance.</p> <p>BS asked whether the Opinion included the work of the Counter Fraud team.</p> <p>BJ confirmed that it excluded this work, as Counter Fraud produced its own separate report.</p> <p>The Committee considered the report page by page.</p> <p>Page 2 – BS pointed out several ‘typos’ in the final sentence of the final paragraph on the page.</p> <p>Page 3 – ‘Goveranance’ to be replaced with ‘Governance’ in the green section of the table.</p> <p>Action: BJ to amend ‘typos’ on pages 2/3 of the report as outlined above.</p> <p>BJ stated that Appendix A: Audit Review Outcomes and Delivery, was a high level overview, adding that the Annual Report, which would be presented at the July meeting, would provide more detail.</p> <p>Appendix A, page 2 - page number to be added at bottom of the page.</p> <p>Appendix A, page 2 – Training & Education Plan – wrong details included under ‘Objective’.</p> <p>Appendix A, page 6 – ICT Project Management Controls – Key Improvement Areas to be added.</p> <p>Action: BJ to make the amendments to Appendix A as listed above.</p> <p>BS stated that there had been some quite concerning findings in the limited assurance reports.</p>	<p>BJ 2014/27</p> <p>BJ 2014/28</p>

		Action
	<p>PD asked where the concerns and recommendations coming out of the Clinical Leadership Framework (CLF) work would be discussed.</p> <p>BS stated his belief that issues relating to the CLF should be passed to the Quality Committee for consideration.</p> <p>PD stated that CL was a standing agenda item at Quality Committee meetings. She stated that the majority of issues coming out of the audit clearly related to accountability, so it was her belief that future reports should contain specific actions with appropriate deadlines.</p> <p>It was agreed that SP should consider the format and contents of future CL reports going to Quality Committee.</p> <p>Action: SP to consider format and contents of future Clinical Leadership reports going to Quality Committee.</p> <p>BS stated his belief that the Head of IA Opinion Statement provided a strong level of assurance from which the Audit Committee could draw assurance and see the flow through to the Annual Governance Statement.</p> <p>BS thanked BJ for the excellent work she and her team had carried out.</p> <p>Approval: The Audit Committee noted the Head of Internal Audit Opinion Statement (and the supplementary information) which contributed to the Trust's Annual Governance Statement</p>	<p>SP 2014/29</p>
<p>3.1</p>	<p>Assessment of Post Balance Sheet Events</p> <p>RB confirmed that there were no Post Balance Sheet events for consideration that could or would result in adjustments to the Annual Disclosure Statements.</p> <p>Approval: Subject to final completion of the Annual Accounts on Monday 9 June, the Audit Committee was satisfied that no adjusting events had occurred.</p>	
<p>3.2</p>	<p>Going Concern Status</p> <p>RB presented an update to provide assurance that the Trust remained a Going Concern for the foreseeable future in line with the NHS Finance Manual and International Accounting Standards.</p> <p>BS stated his belief that a strong level of clarity and assurance had been provided.</p>	

	Action
<p>Approval: The Audit Committee was assured that the Trust was and would remain a going concern for the foreseeable future and approved that the Accounts were prepared on this basis.</p>	
<p>3.3 Annual Accounts (and associated statutory returns) RB presented details of the 2013/14 Annual Accounts, confirming that all statutory duties had been met for the year.</p> <p>BS stated his belief that the previous week's pre-meet with External Audit (EA) had provided the NEDs with a good level of assurance and insight into the Annual Accounts.</p> <p>RB confirmed that members had since had the opportunity to study the Accounts documents in detail, along with a selection of analytical review papers circulated by Gillian Hodgson (GH).</p> <p>There were no questions forthcoming from the more detailed review of the Annual Accounts.</p> <p>NC confirmed that the only adjustments, which were below audit materiality, were purely balance sheet adjustments, adding that the I&E statements had required no adjustments.</p> <p>RB stated that a few minor points raised by the Trust Chairman outside the meeting had been the only other areas of change.</p> <p>BS asked whether the Audit Committee was happy to recommend the Accounts for sign off at Board.</p> <p>The Committee confirmed that it was happy to do this.</p> <p>EB stated the current year's sign off and approval process had been very thorough prior to the Annual Accounts coming to the Committee. This was emphasised by the limited number of questions that the Committee had needed to raise, which was very encouraging.</p> <p>BS agreed that the opportunity to raise questions at the previous week's sessions with RB and EA had reduced the time pressures on that day's meeting.</p> <p>He thanked everyone for their hard work and involvement in the preparation of the Annual Accounts.</p> <p>Approval: The Audit Committee was sufficiently assured of the accuracy and completeness of the 2013/14 Annual Accounts to recommend that they be approved and signed by the Trust Board.</p>	

		Action
3.4	<p>Chief Executive’s Statement on Quality (Quality Account) SP presented the draft 2013/14 Quality Account to the Audit Committee for review prior to it being presented for approval by the Trust Board.</p> <p>He stated that the document, which had been developed in consultation with both internal and external stakeholders, had been produced in line with both the Department of Health toolkit and the Monitor guidance in readiness for Foundation Trust (FT) status.</p> <p>The report included:</p> <ul style="list-style-type: none"> • A statement on Quality from the Chief Executive; • Priorities for improvement and statements of assurance from the Trust Board; • Statements from commissioners, Local Healthwatch organisations and health Overview and Scrutiny Committees; • An assurance report from the external auditors. <p>SP stated that a workshop, facilitated by AL, had taken place in autumn 2013 to identify examples of best practice from existing FTs.</p> <p>As in previous years, the Quality Accounts had gone through an extensive consultation process with both internal and external stakeholders which had informed the content of the document. The document had also been subject to review by External Audit.</p> <p>SP confirmed that an almost complete draft was reviewed by the Quality Committee at its April 2014 meeting and a number of amendments were made as a result to further develop it. However, the Quarter 4 data was missing at this point.</p> <p>SP stated that, following review of the draft, AL had also provided some helpful advice which had been incorporated. Format changes, such as expanding on priorities for 2014/15, had also been made.</p> <p>BS asked PD, from a Quality Committee point of view, whether she was satisfied that concerns expressed during discussions within the Committee meeting had been fully dealt with.</p> <p>PD replied that there had been no real concerns with feedback more about structure and content.</p> <p>SP stated that verbatim statements from external stakeholders had been included at the end of the document. The comments were fairly positive and when suggestions for improvement could be addressed before publication, they had been.</p> <p>BS stated his belief that the document provided a good insight into YAS’ Quality performance.</p>	

	Action
<p>SP stated that the Trust had been constrained to a certain degree by the report's prescribed format, as the mandated wording, etc only partly applied to an ambulance service. The Trust had, however, stuck as closely as possible to the official guidance.</p> <p>AL stated that the Deloitte work had been carried out in two main sections: a review of the report; and testing. He had noted that the process had significantly improved since the previous year, adding his belief that the workshop had definitely helped in this respect.</p> <p>No significant issues had been identified and AL confirmed that the Quality Report met regulatory requirements.</p> <p>AL stated that the purpose of the document was to communicate the organisation's priorities to the public and although the language used was very clear, the Trust's priorities had not been clear in the first draft. However, the current version was much improved.</p> <p>Recommendations for the future included that the report should have clear themes running through it and that the Trust should ensure that its targets were really 'smart'. However, this would not affect the current year's opinion.</p> <p>AL outlined the work undertaken in relation to performance indicators' testing, as recorded on pages 7, 8 and 9 of the report.</p> <p>Testing of the two mandatory indicators had been fairly straight forward. Deloitte was happy with the conclusions drawn by the work undertaken by AACE in auditing the indicators. This had led to five minor recommendations, none of which would affect the opinion.</p> <p>AL stated that the third local indicator would be chosen by the Council of Governors once YAS became an FT. In the meantime, Deloitte had chosen the Patient Safety Thermometer ie the total number of harm free days of care provided, for testing.</p> <p>Work remained on-going, as the underlying data still needed to be tested but should be concluded shortly. A more detailed report would be provided at the next Audit Committee meeting.</p> <p>Action: AL to provide a detailed update on Patient Safety Thermometer testing at July Audit Committee meeting.</p> <p>Initial feedback confirmed that this was a good indicator. However, as it was currently only reported internally, AL asked whether the Trust had considered reporting the information externally.</p> <p>AL further stated his belief that the wording 'harm free care' did not do credit to the trend analysis showing improvement over time.</p>	<p>AL 2014/30</p>

	Action
<p>He asked whether consideration had been given to how the information could be presented differently to take this into account.</p> <p>SP confirmed that this discussion was already under way. The Trust was increasing its confidence in using the indicator internally and would want to share it more widely following further development over the course of the next 12 months.</p> <p>AL confirmed that a final version of the report would be shared following the conclusion of the above work.</p> <p>Action: AL to provide copy of final version of the Quality Report External Assurance Review once all work was completed.</p> <p>AL confirmed that all of the previous year's recommendations had been completed to Deloitte's satisfaction.</p> <p>BS thanked AL for his update and recommendations for future improvement of the Quality Account.</p> <p>He stated that the document would require a final proof read and formatting prior to formal publication.</p> <p>Approval: The Audit Committee accepted the draft 2013/14 Quality Accounts and recommended their approval, subject to the requirement for final proofing and formatting, by the Trust Board.</p>	<p>AL 2014/31</p>
<p>3.5 Annual Governance Statement DW entered the meeting and presented the Annual Governance Statement (AGS) for financial year 2013/14.</p> <p>He stated that the Trust Board continued to assess its own effectiveness and develop its ability to focus on strategic issues whilst assuring itself of the performance of the whole organisation.</p> <p>DW further stated that the Board had further reviewed the function of its committees during 2013/14, to ensure rigorous scrutiny of the management of key risks in the Board Assurance Framework (BAF) and Corporate Risk Register and the effective flow of information on key risks between the committees and Board.</p> <p>In addition, the first joint session of the F&I and Quality Committees had taken place to review the major CIPs and their QIAs. This meeting had been so successful that further, twice-yearly joint meetings had been incorporated into the corporate calendar.</p>	

	Action
<p>Sharing of best practice had taken place outside the organisation when the Chairman and NED chairs of the F&I and Quality Committees facilitated a national ambulance service workshop in relation to key Board committees.</p> <p>DW reminded those present of the top 6 risks to the strategic objectives identified in 2013/14, adding that a number of new operational risks with a potential impact on the strategic goals had emerged during the year which required additional management action. These were reported to the Audit Committee and each meeting of the Public Board via the Integrated Performance Report.</p> <p>The most significant risks related to:</p> <ul style="list-style-type: none"> • the financial risk relating to the new NHS 111 service, which was re-assessed at a higher level; • the checking and auditing of controlled drug stocks; • the continued challenge relating to fully embedding the new Clinical Supervisor (CS) role across the A&E service; • employee relations, particularly with Unite, presented a challenge which remained going forward into 2014/15. <p>Mitigation plans had been developed and implemented and were being closely monitored by the Audit Committee and Trust Board. Progress against risk treatment plans had also been routinely discussed in each meeting of the Quality and F&I Committees.</p> <p>DW stated that a number of control issues had been highlighted during the year as the result of the IA programme.</p> <p>He reported that, during the past year, one incident involving a lapse of data security had been reported to commissioners as a serious incident. Following consultation with the Information Commissioner's Office it was established that the information released represented minimal risk and the necessary action to prevent recurrence was completed by the Trust.</p> <p>DW outlined details of the review of the effectiveness of risk management and internal control.</p> <p>He stated that the Head of IA's overall opinion was that significant assurance could be given that the Trust had a generally sound system of internal control although some weaknesses in the design or inconsistent application of controls put the achievement of some objectives at risk.</p> <p>DW thanked SP for co-ordinating the compilation of the document.</p> <p>BS asked how the increased amount of IA work had been received around the organisation, as the Trust approached the end of the first year of the enlarged three-year plan.</p>	

	Action
<p>DW replied that the way in which the plan had been constructed with BJ and her team had been successful, as it had led to a good level of management engagement and ownership.</p> <p>BJ confirmed that she had attended a couple of TEG/SMG meetings to maintain the profile of the work.</p> <p>BS stated his belief that the plan was standing up quite well to the rigours of implementation and there had been no need to make any significant changes even though there had been changes to senior personnel in a couple of directorates.</p> <p>DW stated that management actions would need to be managed carefully to avoid a backlog and to be delegated down whenever possible.</p> <p>When considering significant issues, DW informed the meeting that the Trust was likely to see further industrial action during the forthcoming period.</p> <p>EB asked how a 'significant issue' was defined. Although the implementation of the Clinical Leadership Framework (CLF) had not been a major issue at any one period of time, she wondered whether, it should be become a significant issue as the result of the culmination of issues surrounding it during 2013/14.</p> <p>A detailed discussion took place about: EB's statement that the implementation of the CLF had been one of the most significant risks operationally during 2013/14; the implementation of the CLF generally; and IA's recent work in relation to clinical leadership.</p> <p>DW stated his belief that it was not a significant issue, as genuine progress was being made.</p> <p>SP stated that the CL risk had been captured as an in-year risk in the AGS. Some progress had been made and the risk was no longer at the same significant level.</p> <p>RB stated that the fact that the Trust was aware of the problems relating to the implementation of CL was the reason why IA had been invited to carry out their piece of work.</p> <p>PD expressed concern that locality directors seemed unaware of some of the issues, which was a leadership and management issue.</p> <p>It was her belief therefore that TEG should introduce a key PDR objective containing specific actions relating to the implementation of the CLF for all locality directors/managers and should strictly monitor progress against this.</p>	

	Action
<p>DW acknowledged the need for more ownership at director level. He stated that there had been a lot of changes and a lack of strategic ownership so he welcomed Executive Director of Operations, Russell Hobbs' fresh approach to change.</p> <p>PD stated that, for 12 months, the Quality Committee had received reports that the CLF implementation was going well. To then receive a limited assurance report from IA was a major concern.</p> <p>SP reminded those present that the risk had been reviewed during recent BAF discussions and the level of perceived risk had actually been reduced. The risk could be revised back upwards but unless the Audit Committee was suggesting this course of action he would not advocate it being considered as a significant issue in the AGS.</p> <p>EB stated that the IA report was an honest and independent account of progress. It was a factual and credible piece of information which made her want to look at the risk again. It might be that nothing changed as a result of the review but that would at least give her more certainty.</p> <p>PD stated that she had accepted the original assurances that things were moving forward with the CLF but then discovered that this was not the case. She now required a higher level of assurance than would previously have been the case.</p> <p>BS agreed it was essential to learn from the IA report, adding that the Quality and Audit Committees should demand a higher level of assurance over next 3-6 months.</p> <p>SP stated that he would take on board the discussion and redraft the significant issues section of the AGS accordingly. He would also need to revisit the BAF to bring things into alignment.</p> <p>Actions: Following discussions with DW and RH outside the meeting, SP to redraft the significant issue section of the AGS to take into account the debate about the risks surrounding the implementation of the Clinical Leadership Framework and to revise the BAF accordingly.</p> <p>SP to circulate revised version of AGS to Audit Committee.</p> <p>PD stated her belief that the Trust would not need to alter its trajectory in terms of the CQC, as the NEDs were merely asking for a higher level of assurance. It was her belief that the Quality Committee would be best forum in which to receive this assurance.</p> <p>BS thanked everyone for a useful discussion. He stated that, in terms of completing the approval process, he also had some 'typos' which he would pass onto SP outside the meeting.</p>	<p>SP 2014/32</p> <p>SP 2014/33</p>

	Action
<p>Actions: BS to provide SP with details of amendments outside the meeting.</p> <p>Further points of detail to be passed to SP as soon as possible.</p> <p>Approval: Subject to minor amendment, the Audit Committee received and accepted the Annual Governance Statement 2013/14, prior to its endorsement by the Trust Board.</p>	<p>SP 2014/34</p> <p>All 2014/35</p>
<p>3.6 Letter of Representation to External Audit RB stated that the Letter of Representation from the Director of Finance expressed an opinion as to whether the Trust's financial statements gave a true and fair position of the Trust as of 31 March.</p> <p>The only, relatively minor, issue to note was the VAT debt shown in Appendix 1 which had been left on the balance sheet. The rationale behind this was that the Trust was expecting other VAT movements to go in the opposite direction.</p> <p>BS stated that, although External Audit (EA) had recommended that the amount should be adjusted, the Trust had chosen not to do this on the grounds of materiality.</p> <p>BS noted that the second entry of 31 March in the first paragraph should be 2014 rather than 2013. He asked whether both paragraphs 2 or 3 should be included in the document.</p> <p>NC replied that she would amend the date and delete paragraph 3.</p> <p>Action: NC to make above amendments to the Letter of Representation to External Audit.</p> <p>BS further stated that, although the letter should state 'Trust' throughout, he had found mentions of 'company' and 'group' and suggested that NC should do a 'find and replace' to ensure consistency.</p> <p>Action: NC to replace 'group' and 'company' with 'Trust' throughout the document and recirculate to Audit Committee members.</p> <p>BS asked RB if he was happy to sign the document on behalf of the Trust.</p> <p>RB confirmed that, subject to the above amendments, he would be happy to do this.</p>	<p>NC 2014/36</p> <p>NC 2014/37</p>

	Action
<p>Approval: Subject to the above amendments, the Audit Committee accepted the Letter of Representation from the Director of Finance.</p>	
<p>3.7 Annual Report 2013/14 DW presented an advanced draft of the 2013/14 Annual Report and Financial Summary to the Audit Committee for comment.</p> <p>He acknowledged that Committee members would only have had time for a cursory look due to the short timescale since the Report's circulation and suggested that additional feedback should be provided over the next few days.</p> <p>RB stated that the Annual Report would need to go through due audit process and NC confirmed that it would need to be submitted with the Annual Accounts by 12 noon on Monday, 9 June.</p> <p>RB confirmed that the Trust would need to ensure that the Annual Report's text was finalised by this deadline, adding that formatting could be changed later, confirming that the Chairman had submitted a number of comments.</p> <p>RB stated that the Annual Report had been compiled following the guidance on page 48 of the Report.</p> <p>DW stated his belief that it was a good report, albeit in a fairly traditional format. It was the Chairman's hope, however, that future Annual Reports would be more innovative in terms of their presentation.</p> <p>In terms of changes, the tight timeline meant that further proof reading of the Report would be required and the Foundation Trust and YAS Forum sections needed more work.</p> <p>DW invited comments on the draft Annual Report.</p> <p>MW stated that the report was quite readable and nicely written. It was also reasonably well structured. However, she expressed disappointment at the number of factual errors and typos it contained, as these detracted from the overall report.</p> <p>DW passed on his apologies, acknowledging that it was neither his nor the NEDs' role to proof read the document. He agreed that by the time it was presented to the Audit Committee, the Annual Report should not require any proof reading.</p> <p>PD expressed disappointment at the lack of information about staff engagement, as she could find a few lines about Teambrief, etc but not much else.</p>	

	Action
<p>DW agreed that he would like to have seen more emphasis on the 'softer' actions being taken by managers.</p> <p>EB stated her belief that the report was too factual and needed more 'gloss'. For example, the Resourcing and Recruitment section on page 22 did not include any information about the benefits of using values based recruitment.</p> <p>PD stated that the section about the Trust's urgent care work on page 10 was another example of the Trust underselling itself. It was her belief that more emphasis could have been placed on current developments and the benefits to future development going forward.</p> <p>She stressed the importance of the report as a marketing tool for both the Trust's own staff and externally.</p> <p>MW suggested that more information could have been included in the section about the bright ideas scheme.</p> <p>EM stated that more emphasis should also have been placed on the good news about the Trust's financial performance in the CIPs section on page 9. The Trust had achieved over 97% in 2013/14 and on the FT journey financial robustness was important.</p> <p>BS stated that, in addition to the need to amend factual inaccuracies, etc, the report was not currently a 'smooth' read. It therefore needed further work to give it continuity of style.</p> <p>SP stated that there also needed to be a read across of the Annual Report, Annual Governance Statement and Quality Account to ensure that there was no duplication of or missing information.</p> <p>NC reminded the meeting that the requirements of the standards were very specific so duplication of information would be required in places. Going forward, the Trust would need to use the FT guidance, which would help when structuring the report.</p> <p>DW stated that, within the mandatory formatting constraints, he would like to see future annual reports take a different approach. For example, a section could be written from a patient perspective, another from the YAS forum point of view, etc. The document would also need to be an easy read, to encourage more people to view it.</p> <p>It was agreed that, subject to discussion and agreement at the Trust Board meeting later that day, feedback should be submitted to the Head of Corporate Communications, Elaine Gibson, as quickly as possible.</p> <p>Action: Feedback on current draft of Annual Report to be submitted to Elaine Gibson as quickly as possible.</p>	<p>All 2014/38</p>

		Action
	<p>BS suggested that, in addition to the production of a fully-compliant Annual Report, the Trust should consider producing a more user-friendly summary report.</p> <p>He further stated that, as the Audit Committee was not currently in a position to approve the final draft of the Annual Report, details of the discussion should be reported to the Board to allow a decision to be made about the best way to progress matters.</p> <p>Action: BS to summarise the Audit Committee’s discussion about the draft Annual Report at the Trust Board meeting later that day to allow a decision to be made about the best way in which to progress matters.</p>	<p>BS 2014/39</p>
<p>3.8</p>	<p>Annual Governance Report to Those Charged with Governance (ISA260)</p> <p>NC presented the draft report on the financial statement audit for the year ended 31 March 2014. She stated that overall it had been a good audit, which had been very clean in terms of identified errors.</p> <p>She stated that External Audit (EA) anticipated issuing an unmodified opinion and had not identified any significant bias in key judgements made by management.</p> <p>The meeting considered the pages of the report one by one.</p> <p>NC stated that the Agreement of Balances information on pages 3 and 4 had already been amended in an updated version.</p> <p>EM raised an issue about the Journals analysis on page 6, asking whether it was usual to have a ‘blank’ user in the top five users.</p> <p>NC replied that no issues had been highlighted in this area although she acknowledged that this was a potential area of concern.</p> <p>RB stated that the ‘blank’ entries were the result of members of the Finance team not completing the journal fully. It was possible, through the ledger system, to track back to the person concerned.</p> <p>RB confirmed that the journals procedure was now being reinforced amongst the team to ensure that they logged on correctly going forward.</p> <p>NC stated no matters had been identified as a result of EA’s work where they were not satisfied as to the Trust’s arrangements for providing Value for Money.</p> <p>When considering the internal control and risk management items that had been raised the previous year, NC confirmed that the prior year’s recommendations had been addressed.</p>	

		Action
	<p>In relation to the compromise agreement governance process BS stated that the arrangement was that compromise agreements would be reviewed in advance by the Chairman and Chief Executive and that the Audit Committee would carry out an 'after-the-event' review. It was not the case that all compromise agreements would be approved by one of the sub-committees of the Board.</p> <p>PD stated that it would be useful for the NEDs to receive copies of Deloitte's briefings to get their view on topical issues.</p> <p>NC agreed to provide the NEDs with copies of these briefings via Anne Allen, the Trust Secretary.</p> <p>Action: NC to ensure that the NEDs receive all future Deloitte briefings via Anne Allen, the Trust Secretary.</p> <p>BS thanked EA for their hard work during the audit, which had led to YAS' clean audit opinion. He acknowledged that work was made more difficult when rules changed part way through and greatly appreciated the efforts that had been made.</p> <p>Approval: The Audit Committee discussed and accepted the External Audit report on the management response to the recommendations.</p> <p>BS thanked everyone for their attendance and the hard work that had gone into the production of the documents that had been presented that day. He asked both EA and RB to pass on his appreciation to their respective colleagues.</p> <p>The meeting closed at 1040 hours.</p>	<p>NC 2014/40</p>
<p>4</p>	<p>Date and Location of Next Meeting: 3 July 2014 Kirkstall and Fountains, Springhill 1, WF2 0XQ.</p>	

CERTIFIED AS A TRUE RECORD OF PROCEEDINGS

_____ **CHAIRMAN**

_____ **DATE**