



**Paper Ref**  
 TB22.013

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|--|--|
| <b>Meeting Title</b><br>Trust Board Meeting in Public  | <b>Meeting Date</b><br>28 April 2022                                 |
| <b>Reporting Committee</b>   | Audit Committee  |
| <b>Committee Chaired By</b>  | Andrew Chang, Non-Executive Director                                 |
| <b>Lead Executive Director</b>   | Kathryn Vause: Interim Executive Director of Finance                 |
| <b>Date of Last Committee Meeting[s]</b>   | 12 April 2022  |
| <b>Summary of Key Matters Considered and Decisions Taken</b>   |  |
| <p>The Committee has held one meeting since its last report to the Board. The meeting was held via videoconference and was quorate.</p> <p>The key areas of discussion during the meeting are noted below.</p> <ul style="list-style-type: none"> <li>• The Committee received a progress update from Internal Audit along with the Internal Audit Plan for 2022-23 which was approved, with the caveat that this will be revisited at the July 2022 Committee meeting to consider areas relating to HR and patient safety.</li> <li>• The Counter Fraud plan for 2022-23 was approved by the Committee.</li> <li>• The Committee considered and supported the timescales for the production of the Annual Report and Accounts and approved the External Audit plan and fees for the 2021-22 accounts.</li> <li>• The Head of Employment Relations attend the Committee to provide an update of actions to address issues around overpayment of salaries and mitigate future overpayments. It was identified that these were predominantly caused by late notification of employees leaving the organisation.</li> <li>• Routine assurance reports were received, which provided updates on risk management, Freedom to Speak Up, losses and special payments, SFI waivers and contracts over £100,000, and the Annual Corporate Governance Report providing assurance around core corporate governance activity.</li> <li>• Members reviewed the Committee Terms of Reference and agreed the Committee Annual report to the Board.</li> </ul> |  |
| <b>Risks Identified / Matters of Concern and Mitigating Actions</b>  |  |
| <p>It had been identified via internal audit reports that there were limited discussion at the Board regarding the risks highlighted within the Board Assurance Framework and consideration should be given by the Board as to how this can be improved.</p>   |  |
| <b>Matters for Escalation to the Board</b>   |  |
| <ul style="list-style-type: none"> <li>• For Approval – Audit Committee Terms of Reference (Annex 1)</li> <li>• For Assurance - Audit Committee Annual Report 2021-22 (Annex 2)</li> </ul>   |  |
| <b>Date of next Committee Meeting</b>  | 9 June 2022 (Extraordinary to consider Annual Report)<br>5 July 2022 |



## AUDIT COMMITTEE

| TITLE            | AUDIT COMMITTEE  | REVIEWED BY  |
|------------------|--|--|
| Date Approved    | Reason for Revision  | Audit Committee 110118<br>Trust Executive Group 041217 |
| 27 Mar 2018      | Approved by Board of Directors including: <ul style="list-style-type: none"> <li>i. Quoracy amended / strengthened</li> <li>ii. 6. – NHS Protect amended to Counter Fraud Authority</li> </ul> |  |
| 28 February 2019 | Update/clarification of membership, quoracy and administrative support.  | Trust Executive Group 21/1/19                          |
| 28 February 2019 | Update/clarification of membership, quoracy and administrative support.  | Trust Board 28 February 2019                           |
| 8 July 2021      | Update to Membership   | Head of Corporate Affairs                              |
| 12 April 2022    | Annual Review by the Audit committee   | Audit Committee for Trust Board approval 28 April 2022 |

Board Approved: TBC  
 Date of Next Review: April 2023

# TERMS OF REFERENCE

## AUDIT COMMITTEE

### 1. PURPOSE

The purpose of the Audit Committee [the Committee] is to:

1. review the establishment and maintenance of an effective system of integrated governance, risk management and internal control across the whole of the organisation's activities (both clinical and non-clinical) that supports the achievement of the organisation's objectives.
2. ensure that there is an effective internal audit function that meets the mandatory Public Sector Internal Audit Standards and provides appropriate independent assurance to the Chief Executive, Audit Committee and Board.
3. review the work and findings of the external auditors and consider the implications and management's responses to their work.
4. review the work of other committees within the organisation whose work can provide relevant assurance to the Audit Committee's own scope of work. This will, in particular, include the review of assurances provided to the Committee by the Quality Committee and the Finance and Investment Committee.
5. review the findings of other significant assurance functions, both internal and external to the organisation and consider the implications for the governance of the organisation.
6. satisfy itself that the organisation has adequate arrangements in place for countering fraud and shall review the outcomes of counter fraud work.
7. monitor the integrity of the financial statements of the Trust and any formal announcements relating to the Trust's financial performance.
8. ensure that the systems for financial reporting to the Board, including those of budgetary control, are subject to review as to the completeness and accuracy of the information provided to the Board. A primary source of assurance in this regard shall be the Finance and Investment Committee.
9. report in an appropriate and timely manner on all such matters to the Board.

## **2. CONSTITUTION**

- 2.1 The Committee is a non-executive committee of the Board and has no executive powers, other than those specifically delegated in these Terms of Reference.
- 2.2 As a Committee of the Board, the Standing Orders, including the Scheme of Powers Delegated and Reserved to the Board and the Standing Financial Instructions (SO/SFIs) of the Trust will apply to the conduct of the working of the Audit Committee.

## **3. RELATIONSHIPS**

- 3.1 The Audit Committee will seek the views of Executive Committees to gain assurance on Trust systems.
- 3.2 The Audit Committee will look to the Quality Committee and to the Finance & Investment Committee to provide timely and on-going assurance regarding the effectiveness of systems of integrated governance, risk management and internal control within those Committees' areas of concern as per their respective terms of reference.
- 3.3 The Committee will oversee the relationship of the Trust with External and Internal Audit functions. It will seek their views on the Trust's systems of control and will consider the Executives' response to the auditors' work.

## **4 MEMBERSHIP**

- 4.1 The Committee will be appointed by the Board and comprises of three Non- Executive Directors, excluding the Chair of YAS who will not be a member.
- 4.2 The Chair of the Committee will be appointed by the Board. A nominated deputy will be identified from the non-Executive members, if the Committee Chair is unable to attend any meeting.
- 4.3 **The Executive Director of Finance**, Executive Director of Quality, Governance and Performance Assurance, the Head of Internal Audit and a representative of the External Auditors will normally attend all Audit Committee meetings.
- 4.4 Ordinarily the Chairs of quality and F&I will not be required to attend the Audit Committee, though they may attend with the agreement of the Audit Committee Chair. However, it is expected that the Chairs will attend at least one Audit Committee meeting each year.
- 4.4 The Audit Committee shall be quorate in the presence of two Non- Executive Directors.

## **5. AUTHORITY**

- 5.1 The Committee is authorised by the Board to investigate any activity within its Terms of Reference. It is authorised to seek any information it requires from any employee, and all employees are directed to co-operate with any request made by the Committee.
- 5.2 The Committee is authorised by the Board to obtain outside legal or other professional advice and to secure the attendance of outsiders with relevant experience and expertise if it considers this necessary.

## **6. RESPONSIBILITIES**

### **Governance, Risk Management and Internal Control**

- 6.1 The Committee shall review the establishment and maintenance of an effective system of integrated governance, risk management and internal control, across the whole of the organisations activities (both clinical and non clinical) that supports the achievement of the organisations objectives.

In particular, the Committee will review the adequacy and effectiveness of:

- All risk and control related disclosure statements (in particular the Annual Governance Statement, Board memoranda and self-certification statement to the Regulator, declarations of compliance with the Essential Standards of Quality and Safety), together with any accompanying Head of Internal Audit Opinion, external audit opinion and other appropriate independent assurance, prior to endorsement by the Board.
- The statements contained within the Quality Account, together with review of associated external audit assurance opinion as directed by NHS Improvement.
- The underlying assurance processes that indicate the degree of the achievement of corporate objectives, the effectiveness of the management of principal risks, and the appropriateness of the above disclosure statements.
- The policies for ensuring compliance with the relevant regulatory, legal and code of conduct requirements.
- The policies and procedures for all work related to fraud and corruption as set out by NHS Counter Fraud Authority.
- Arrangements by which staff of the Trust may raise, in confidence,

concerns about the service in matters of financial reporting and control, clinical quality, patient safety or other matters, with the aim of ensuring that arrangements are in place for the proportionate and independent investigation of such matters and for appropriate follow up action.

- 6.2 In carrying out this work the Committee will primarily utilise the work of Internal Audit, External Audit and other assurance functions, but will not be limited to these sources. It will also seek reports and assurances from directors and managers as appropriate, concentrating on the overarching systems of integrated governance, risk management and internal control, together with indicators of their effectiveness. This will be evidenced through the Committee's use of an effective Assurance Framework to guide its work and that of the audit and assurance functions that report to it.

#### **Internal Audit**

- 6.3 The Committee shall ensure that there is an effective internal audit function established by management that meets the mandatory NHS Internal Audit Standards and provides appropriate independent assurance to the Audit Committee, Chief Executive and the Board. This will be achieved by:-

- Consideration of the provision of Internal Audit service, the tendering procedure for any change in audit provider, the cost of the audit and any questions of resignations and dismissal.
- Review and approval of the Internal Audit strategy, operational plan and more detailed programme of work, ensuring that this is consistent with the audit needs of the organisation as identified in the Assurance Framework.
- Consideration of the major findings of internal audit work and management response thereto and ensure coordination between Internal and External auditors to optimise audit resource.
- Ensuring that the Internal Audit function is adequately resourced and has appropriate standing within the organisation.
- Annual review of the effectiveness of Internal Audit.

#### **External Audit**

- 6.4 The Committee shall review the work and findings of the External Auditor and consider the implications and management responses to their work, this will be achieved by:-

- Considering the appointment and performance of the External

Auditor, as far as the national guidelines permit.

- Discussion and agreement with the External Auditor, before audit commences, of the nature and scope of the audit as set out in the Annual Plan, and ensure coordination as appropriate, with other External Auditors in the local health economy.
- Discussion with External Auditors of their local evaluation of audit risks and assessment of the Trust and associated impact on the audit fee.
- **Approve the Annual Plan and Associated fees.**
- Review all external audit reports, including agreement of the annual audit letter before submission to the Board and any work carried outside the Audit Plan, together with the appropriateness of the management response.
- Development and implementation of a policy on the engagement of the External Auditor to supply non-audit services, taking into account relevant ethical guidance and in context of the role of the Auditor Panel to advise the Board on the selection and appointment of the External Auditor.

#### **Other assurance functions**

6.5 The Audit Committee shall review the findings of other significant assurance functions. These will include but are not limited to:-

- Any reviews by the Department of Health Arm's Length Bodies or Regulators/Inspectors, e.g. the Care Quality Commission, NHS Improvement.
- Professional Bodies with the responsibility for the performance of staff e.g. Royal Colleges, accreditation bodies etc.

The Committee will review the work of other committees in the organisation, whose work can provide relevant assurance to the Audit Committee's own scope of work including, in particular, the Finance & Investment Committee and the Quality Committee. The Audit Committee will look to the Quality Committee to provide assurance regarding the adequacy and effectiveness of Clinical and Workforce Governance, Risk Management and Audit.

#### **Management**

6.7 The Committee will request and review reports and assurances from directors and managers on the overall arrangements for governance, risk management and internal control.

- 6.8 It may also request specific reports from individual functions within the organisation as it may deem to be appropriate to the overall arrangements.

### **Financial reporting**

- 6.9 The Audit Committee will monitor the integrity of the financial statements of the Trust and any formal announcements relating to the Trust's financial performance.

The Committee will ensure that the systems for financial reporting to the Board, including those of budgetary control, are subject to review as to the completeness and accuracy of the information provided to the Board.

The Committee will review the Annual Report and Financial Statements before submission to the Board, focusing particularly on:

- The wording in the Annual Governance Statement and other disclosures relevant to the terms of reference of the Committee.
- Changes in, and compliance with, accounting policies, practice and estimation techniques.
- Unadjusted misstatements in the financial statements.
- Significant judgements made in the preparation of the financial statements.
- Significant adjustments resulting from the audit.
- The letter of management representation.
- Qualitative aspects of financial reporting.

- 6.10 Standing Orders and Standing Financial Instructions. The Committee will:

- Seek assurance regarding compliance with Standing Orders and Standing Financial Instructions.
- Consider any proposed changes to Standing Orders and Standing Financial Instructions, prior to presentation to the Board.

- 6.11 Review schedules of losses and special payments and make recommendations to the Board.



- 6.12 Review retrospectively every decision to suspend Standing Orders.
- 6.13 At least once every 12 months, review the Register of Members Interests maintained by the Chief Executive.
- 6.14 If so directed by the Board, conduct a detailed review of annual or period budgets including proformas prepared for the Department of Health, but these are to be returned to the Board for approval.
- 6.15 Receive reports at each meeting from the Charitable Funds Committee regarding governance, risk management, control, audit and financial reporting matters.
- 6.17 Consider any other matters of financial accountability, probity, compliance and/or value for money as and when requested by the Board.
- 6.18 Other matters may be considered when directed to do so by the Board.

## **7. ATTENDANCE**

- 7.1 The members of the Committee are expected to attend each meeting unless prior approval of absence is obtained from the Chair of the Committee.
- 7.2 The Chief Executive and other Executive Directors should be invited to attend, particularly when the Committee is discussing areas of governance, risk or control that is the responsibility of that director.
- 7.3 Where reports of the internal auditors reflect 'no' or 'limited assurance' the relevant director should assume their attendance at the next meeting of the Committee is required.
- 7.4 The Chief Executive must be invited to attend meetings to discuss with the Audit Committee the process for assurance that supports the Annual Governance Statement, to review each year's draft internal audit plan and the draft annual accounts.
- 7.5 At least once a year the Committee will meet with each of the External and Internal Auditors without any Executive Director of the Board present.

## **8. REPORTING**

- 8.1 The Minutes of the Audit Committee meetings will be formally recorded and submitted to the Board. The Chair of the Committee will draw the attention of the Board to issues that require disclosure to the full Board or require Executive action.
- 8.2 The Committee will report to the Board by means of an Annual Report

on its work in support of the Annual Governance Statement, specifically commenting on the fitness for purpose of the assurance framework, completeness of risk management systems in the organisation, the integration of governance arrangements, and the appropriateness of the self-assessment against the Essential Standards of Quality and Safety and any other assurance matters identified by the Committee or the Board. The Annual Report will be accompanied by a schedule of attendance at the meetings held during the year.

- 8.3 Where the Audit Committee feel there is evidence of ultra vires transactions, evidence of improper acts, or if there are other important matters that the Committee wish to raise, the Chair of the Audit Committee will raise the matter at a full meeting of the Board. Exceptionally, the matter may need to be referred to the NHS Improvement, or successor body (via the Executive Director of Finance in the first instance).

## **9. ADMINISTRATION**

- 9.1 The Executive administrative team will support the administrative function of the Committee, including:-

- Agreement of the Agenda with the Chair and attendees and collation of papers.
- Ensuring support for minute taking and for tracking of actions and issues to be taken forward.
- Advising the Committee on pertinent areas of an administrative nature.

- 9.2 The Head of Corporate Affairs will, upon request, provide advice and support to the Committee Chair and members.

## **10. FREQUENCY**

- 10.1 Meetings will normally be held quarterly with the addition of a fifth meeting to review the Trust's Annual Accounts. The Committee Chair and the External Auditor or Head of Internal Audit may request an additional meeting if they consider this necessary, with the agreement of the Trust Chair.

- 10.2 Additional meetings will be convened by the Committee Chair as necessary. The Committee Chair will ensure that, if an additional meeting(s) are held virtually, these must be recorded and the minutes reviewed and approved by the Board.

## **11. MONITORING AND REVIEW**

11.1 The Committee will monitor compliance with these Terms of Reference through its Annual Report to the Board and through its Annual Self-Evaluation workshop.

11.2 The Terms of Reference will be reviewed annually, or as requested by the Committee Chair or the Trust Chair.

Board Approved: 27 July 2021  
Date of Next Review: April 2022

DRAFT

**Yorkshire Ambulance Service  
Audit Committee  
Annual Report  
2021-22**

**Sub-Committee/Group Chair:** Andrew Chang  
**Report Approved by Sub-Committee:** April 2022

# Audit Committee Annual Report 2021-22

## 1. INTRODUCTION

The Audit Committee was established by the Board of Directors (the Board) to review the establishment and maintenance of an effective system of integrated governance, risk management and internal control across the whole of the organisation's activities (both clinical and non-clinical).

The Committee reviews the work of other committees in the organisation, particularly the Finance and Investment Committee and Quality Committee regarding the adequacy and effectiveness of clinical and workforce governance, financial planning, financial controls, investment strategy, risk management and audit.

The Committee produces regular reports to the Board on the activities of the Committee and assurance received.

The Audit Committee is also appointed by the Board to Act as the Auditor Panel to advise the Board on the selection and appointment of the External Auditor; The work of the panel is managed separately to that of the Committee to maintain independence.

The purpose of the Committee is outlined in its Terms of Reference. Details are provided at Appendix A.

## 2. CONSTITUTION OF THE COMMITTEE

### 2.1 Terms of Reference

The Committee reviewed its Terms of Reference (ToR) in April 2022. It was agreed that the ToR be updated to:

- Include the Executive Director of Finance as in attendance for all meetings. This is in recognition of role of Lead Executive transferring to the Director of Finance from the Executive Director of Quality, Governance and Performance Assurance, during 2021-22.

Therefore, the updated ToR would read as follows:

#### ToR 4.3

The *Executive Director of Finance*, Executive Director of Quality, Governance and Performance Assurance, the Head of Internal Audit and a representative of the External Auditors will normally attend all Audit Committee meetings.

- Include an additional bullet point '*Approve the Annual Plan and Associated fees*' would be included at ToR 6.4 External Audit.

## **2.2 Membership and Meetings of the Committee 2021-22**

The Committee membership comprises of three Non- Executive Directors, excluding the Chair of YAS who will not be a member.

A meeting is quorate in the presence of two Non-Executive Directors

Meetings are also regularly attended by the: Executive Director of Quality; Governance and Performance Assurance; Executive Director of Finance; Associate Director of Performance Assurance & Risk; Head of Financial Services; Head of Caproate Affairs, representation from both the external and internal audit provider; and counter fraud specialist (internal audit). During 2021-22 the Committee undertook two effectiveness reviews, supported by 360 Assurance:

1. Audit Committee Effectiveness Survey (Maturity Matrix) – July 2021
2. HFMA Audit Committee Self-Assessment – October 2021

The Maturity Matrix survey included 15 questions and participants (members and attendees) were asked to score where on the matrix they considered the Trust to be, i.e., basic, improving, mature or best practice/fit for future. There was approximately a 50/50 split between questions presented against which the majority response was either mature or improving. Those indicated as improving offer an opportunity for development during 2022-23:

- Relationship with other Board committees
- Membership - skills and knowledge
- Assurance mapping
- Reporting to Board
- Assessment of effectiveness
- Audit Committee annual report
- Annual Governance Statements

The HFMA Audit Committee Self-Assessment invited participants (members and attendees) to consider a level of agreement with 33 questions as provided within the HFMA Audit Committee Handbook. Out of 33 questions 9 presented an element of disagreement, and therefore an option to further explore and develop during 2022-23. Themes of these 9 areas include the way in which information is received by the Committee including presenters and quality of papers, timescales within which actions are completed, and reflection at the end of meetings.

## **2.3 Meetings of the Committee 2021-22**

In 2021-22, the Committee met on five separate occasions, all meetings were held via Microsoft Teams:

- 13 April 2021
- 24 June 2021
- 08 July 2021
- 07 October 2021
- 06 January 2022

An agenda for each meeting is presented to the Committee Chairman, Executive Director of Quality, Governance and Performance Assurance, Executive Director of Finance. The papers are distributed five working days in advance of the meeting.

The Committee members hold a closed session between non-executive members and the Auditors ahead of each meeting, to receive additional assurance.

During 2021-22 the Committee Chair took ‘Chair’s action’, with prior agreement by the Committee (April 2021 on 1) External Audit Plan and 2) Counter Fraud Plan). This was reported to the Committee for formal noting at its meeting held 8 July 2021.

Appendix B – includes a table identifying attendance of members and regular attendees for 2021-22.

## 2.4 Trust Board Assurance

The Committee Chairman provided regular reports to the Trust Board in Public, identifying significant matters arising during the year to each Trust Board on behalf of the Committee. The reports provided an overview of decisions at the most recent meeting and included, as an appendix the Approved minutes of the Committee meetings. These were received and noted by the Board.

| Audit Committee Meeting | Reported to Board on |
|-------------------------|----------------------|
| 13 April 2021           | 27 April 2021        |
| 24 June 2021}           | {27 July 2021        |
| 08 July 2021}           |                      |
| 07 October 2021         | 26 October 2021      |
| 06 January 2022         | 25 January 2022      |

## 3. COMMITTEE ACTIVITY 2021-22: HOW THE COMMITTEE DISCHARGE ITS DUTIES AND RESPONSIBILITIES

The agenda for each meeting follows a standard format, broken down into two main parts: items for decision and items for assurance. To provide assurance that the Committee has complied with the requirements of the Terms of Reference a self-assessment checklist has been completed as provided at Appendix C.

### 3.1 Assurance

The Committee reviewed and assessed the Trust’s Board Assurance Framework at all its meetings during the year except the June meeting (which was focused on year end reporting), ensuring that changes both recognised key risks and risk mitigation actions were appropriate.

Regular reports were received from the Finance Directorate, Finance and Investment Committee and Quality Committee. Reports were also received and YAS Charity Annual Accounts 2020-21 (October 2021) for onward approval by the Charity Trustee. The Clinical Audit overview report was deferred to April 2022.

The Trust continued to be impacted by the Covid 19 pandemic and was operating under REAP level 4 to minimise time impact on operational staff this led to shortened agendas as necessary.

The Committee retained oversight of the transition between the outgoing and incoming internal audit provider with 360 Assurance formally attending its first Audit Committee meeting in April 2021.

Throughout 2021-22 the Committee received regular progress reports from internal audit function were received at each meeting except the June meeting (which was focused on year end reporting).

Reports on progress against the counter fraud plan were received and at each meeting except the June meeting (which was focused on year end reporting).

The Chair of the Committee confirms that all issues arising have been appropriately managed and are closed.

The 2021-22 Internal Audit Annual Report is to be presented at the April 2022 Committee meeting, along with the Internal Audit Plan 2022-23 for approval. The new Internal Audit Provider started with the Trust in April 2021 and therefore have not yet completed a full year with the Trust. A review of performance will be undertaken during 2022-23 to give a full year's cycle to be assessed against. The Committee received update reports from External Audit covering: Overview of the 2020-21 Audit Strategy; Audit Risks; Value for Money Risks; Audit Materiality; Audit Objective and Scope; Audit Team; Audit Timeline; Independence; and Audit Fees and Communications.

#### **4. CONCLUSION**

It is considered that the Committee has fulfilled its role in providing assurance to the Board in relation to the establishment and maintenance of an effective system of integrated governance, risk management and internal control across the whole of the organisation's activities.

The Committee acknowledges the opportunities for improvement as identified within the effectiveness reviews undertaken during 2021-22, and is committed to a process of continuous development to operate in an efficient and effective manner.

#### **5. RECOMMENDATIONS**

It is recommended that the Committee:

- Notes the content of the report.
- Approves the Committee Annual Report for 2021-22, which will be shared with the Trust Board to formally note at its meeting 28 April 2022.



April 2022

**Andrew Chang**

Non-Executive Director and Chair of the Committee

## Appendix B

### 2021-22 Meeting Attendance Record Members

| DATE OF MEETING  | 13.04.2021 | 24.06.2021 | 08.07.2021  | 07.10.2021  | 06.01.2022  |
|--|------------|------------|-------------|-------------|-------------|
| <b>Members</b>   |            |            |             |             |             |
| <b>Andrew Chang</b><br>(Non-Executive Director & Audit Chairman from December 2021)  | ✓          | ✓          | ✓           | ✓           | ✓           |
| <b>Anne Cooper</b><br>(Non-Executive Director)   | ✓          | ✓          | ✓           | ✓           | ✓           |
| <b>Amanda Moat</b><br>(Non-Executive Director)   |            |            |             | ✓           | ✓           |
| <b>Tim Gilpin</b><br>(Trust Deputy Chairman & Non-Executive Director / Chair of the Quality Committee)<br>Member to July 2021, In attendance following review of ToR.          | x          | ✓          | ✓           |             |             |
| <b>Jeremy Pease</b><br>(Non-Executive Director / Chair of the Finance and investment Committee, from June 2021)<br>Member to July 2021, In attendance following review of ToR. |            | ✓          | ✓           |             |             |
| <b>John Nutton</b><br>(Non-Executive Director & Chairman of the Finance and Investment Committee)<br>to 5 June 2021.   | X          |            |             |             |             |
| <b>In Attendance</b>   |            |            |             |             |             |
| <b>Jeremy Pease</b> ( Non - Executive Director)  |            |            |             | ✓           | ✓           |
| <b>Zafir Ali</b> ( Non - Executive Director NeXT)  |            | ✓          | ✓           | ✓           | X           |
| <b>Rod Barnes</b> (Chief Executive)  |            | ✓          |             |             |             |
| <b>Steve Page</b> ( Executive Director of Quality, Governance & Performance Assurance)   | ✓          | ✓          |             |             |             |
| <b>Clare Ashby</b> ( Interim Executive Director of Quality, Governance & Performance Assurance)  |            |            | ✓           | ✓           | ✓           |
| <b>Kathryn Vause</b> (Interim Director of Finance)   | ✓          | ✓          | ✓           | ✓           | Deputy sent |
| <b>Janet Dawson</b> ( partner, Ernst & Young - External Audit )  | ✓          | ✓          | X           | X           | X           |
| <b>Dan Spiller</b> ( Audit Manager, Ernest & Young - External Audit )  | ✓          | ✓          | ✓           | ✓           | ✓           |
| <b>Joanne Bryson</b> ( Director of Audit, Audit One)   | ✓          | ✓          |             |             |             |
| <b>Key Meats</b> (Client Manager 360 Assurance - Internal Audit )  | ✓          | ✓          | ✓           | X           | X           |
| <b>Leanne Hawks</b> (Director, 360 Assurance)  |            |            |             | ✓           | ✓           |
| <b>Glynis Onley</b> (Assistant Director, 360 Assurance)  |            |            |             |             | ✓           |
| <b>Craig Bevan -Davies</b> ( Assistant Director Anti- Crime 360 Assurance - Internal Audit )   | ✓          | ✓          |             |             |             |
| <b>Andy Mellor</b> ( assistant Director 360 Assurance - Internal Audit)  | ✓          | ✓          | ✓           |             |             |
| <b>Amanda Smith</b> ( Anti Crime Specialist - Audit One )  | ✓          | X          | ✓           | ✓           | ✓           |
| <b>Perry Duke</b> (Head of Financial Services )  | ✓          | ✓          | ✓           | ✓           | ✓           |
| <b>David O'Brien</b> (Associate Director Performance Assurance & Risk)   | ✓          | ✓          | ✓           | ✓           | ✓           |
| <b>Juliana Field</b> ( Head of Corporate Affairs )   | ✓          | ✓          |             | ✓           | ✓           |
| <b>Martin Tait</b> ( Counter Fraud Specialist - Audit one )  | X          | ✓          | ✓           |             |             |
| <b>Michelle Watson</b> ( Counter Fraud Specialist - Audit One )  | ✓          | ✓          | ✓           |             |             |
| <b>Hassan Rohimun</b> (Associate Partner, Earnest & Young External Audit )   | ✓          | X          | X           | ✓           | ✓           |
| <b>John Nutton</b> ( Non- Executive Director & Chairman of Finance & Investment Committee Committee)   | X          |            |             |             |             |
| <b>Matt Baker</b> ( Head of Procurement and Logistics)   | ✓          |            | Deputy sent | Deputy sent | Deputy sent |