



Report Title	Audit and Risk Committee Report	
Author	Amanda Moat, Non-executive Director and Chair of Audit and Risk Committee	
Accountable Director	Kathryn Vause, Executive Director of Finance	
Previous committees/groups	N/A	
Recommended action(s)	Assurance/Information/Approval	
Purpose of the paper	The report provides highlights of the Audit and Risk Committee to provide assurance to the Trust Board.	
Executive Summary		
The report provides highlights of the Audit and Risk Committee to provide assurance to the Trust Board. The paper aims to update the Board on discussions taking place to reduce the risks set out in the Board Assurance Framework.		
Recommendation(s)	The Board are asked to note the contents of the report and recommend the 24/25 Audit and Risk Committee Annual Report for Approval.	
Link to Board Assurance Framework Risks (board and level 2 committees only)	12. Secure sufficient revenue resources and use them wisely to ensure value for money. 10. Act as a collaborative, integral, and influential system partner.	

Escalation and Assurance Report

Report from: Audit & Risk Committee

Date of the meeting: 22 July 2025

Key discussion points and matters to be escalated from the discussion at the meeting:

Alert:

- Recommends the 24/25 Audit and Risk Committee Annual Report for Approval

Advise:

- The outstanding 24/25 final internal audit, (IA), reports were received and discussed as below. It was noted that the results **were** reflected in the final internal audit opinion for 24/25.
 - 3 limited assurance final IA reports. All findings were assessed with a risk rating of medium or low.
 - Pay and expenditure controls and input errors – there had been control strengthening in some areas, however findings across other controls had been identified as needing improvement in the previous review. Timeline for all actions completion Dec 31st 2025.
 - Statutory, mandatory and job specific training compliance – thematic: requires more robust framework for monitoring, reporting and action, includes reference for policy improvements and People Committee reports. Action completion dates span July 31st 2025 to 31 March 2026.
 - Health and safety compliance - risk assessments – thematic: requires a more robust framework and includes reference to improvements in the Strategic Health Annual Report to Quality Committee. Action completion dates span July 31st 2025 to 31st October 2026.
- 25/26 IA Final report issued for Data Security and Protection Toolkit. Using NHSE terminology, Risk Assurance rating “Low Risk”, with a confidence level rating by independent assessment ‘High’.
- With regards to the 25/26 complaints audit ToR, members suggested that wider governance processes were considered to identify possible barriers to complaints process improvements.
- Counter Fraud Progress report highlighted a new criminal offence in force from 1/9/25 which has implications for employers failing to prevent fraud. Out internal auditors, 360, will be providing a briefing note. Information sessions have been provided by the Counter Fraud Agency (CFA), which was attended by the Chair of the Committee.
- The External Auditors confirmed that the External Audit Opinion and Audit Report are issued, but that delays at the National Audit Office, (NAO), meant the audit completion statement had not been issued at the time of the meeting.
- The Audit and Risk Committee 24/25 annual report and performance against its TOR was reviewed and approved by members.

- Members discussed and approved closure of two outstanding audit actions.

Assure:

The Committee:

- Received and noted the Trust's self-assessment of its data security and protection toolkit and were assured in the process given the alignment to 360's assessment.
- Received and reviewed the 25/26 Internal Audit Progress report and were assured by progress being made to address issues being raised and noted the sustained trend in closing management actions in time.
- Reviewed the Counter Fraud progress report and noted improvements in investigation status reporting from next quarter.
- Received and noted the quarterly risk report and were assured of the Trust Executive (TEG) governance regarding risk discussion, appropriate and timely management of risks and reporting of residual risk status.
- Received the quarterly Board Assurance Framework (BAF) output and noted the position at Q1 and noted the proposed changes to risk details to be incorporated into Q3 reporting and aligned across all committees.
- The chairs' reports for the following Board Committees were noted:
 - Finance and Performance
 - Quality
 - People
- Received and noted losses and special payments made in Q1.
- Received and noted the Direct Award, non-framework payments made in Q1, assured by the governance in place for high value direct awards.
- Received a status update for policy and procedural documents and were assured by senior management oversight governance.
- Received a report and supporting presentation for Freedom to Speak Up, (FTSU), activity and were assured by continuous improvement initiatives to disseminate learnings and enhance decision making forums by referencing lived experience from staff.

Risks discussed:

N/A

New risks identified:

N/A

Report completed by: Amanda Moat, Committee Chair

Date: 16/09/25