



Report Title	Audit and Risk Committee Chair’s 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	
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.	
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: 11 November 2025

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

Alert:

- The Committee recommended to the Board that the Standing Financial Instructions are revised as outlined in 7.1.3 to allow the Executive Director of Finance to delegate downwards to the Deputy Director of Finance during periods of annual leave.
- The Committee approved the YAS Charity Annual Report and Accounts and Letter of Representation for onward submission to the Corporate Trustee for approval.
- The chair wishes to remind the Board that external audit considers internal audit assurance assessments in their overall opinion.

Advise:

- The Committee noted that since the last Audit and Risk Committee held in July the last outstanding report had been issued from the 2024/25 audit plan: *International Recruitment and Onboarding* (moderate assurance) which now concludes the 24/25 audit plan.
- It was noted that four reports had been issued from the 2025/26 audit plan:
 - Patient Experience and Complaints (limited assurance).
 - Patient Safety and Incident Response Framework (PSIRF) and moderate harm (limited assurance). I
 - Data Quality – average hospital handover and average hospital crew clear indicators (moderate assurance).
 - Appraisals (limited assurance).
- The Executive Director of Quality and Chief Paramedic and members of his team made representations at the meeting for the first two reports to provide additional context and assurance on action deliverables and the mitigation of risks in the interim period. The Committee also discussed the findings of the appraisals audit report.
- With regards to Audit reports for 25/26, the Board are reminded that the audit planning cycle involves consultation with Board Committee chairs and will direct audits to areas of perceived risk and control weaknesses or review of new frameworks being adopted in the earliest quarter for remedy. This was the case for patient experience and complaints and the PSIRF framework. It was noted that regarding the latter, risk mitigation is in an improved state with the adoption of the new framework and we are not an outlier in terms of application and embedding the framework, however resources are being deployed to complete recommended actions.
- Terms of Reference have been developed and agreed for the following reviews:
 - Financial ledger and reporting
 - Establishment control
 - Performance management framework
 - ISO22301 Business Continuity Management Systems: Division and team-level compliance
- It was noted that the Trust has requested the addition of a Business Continuity Management Systems review within the 2025/26 plan, as an independent assessment is required to maintain ISO22301 accreditation. To support this review the audit committee agreed for the sickness absence management review be deferred to Q1 of 2026/27. It was highlighted that considerable work is being conducted behind the scenes regarding sickness absence, which will require time and is unlikely to be completed until next year.
- The first follow-up rate for medium and high-risk actions is 57%, compared to 83% achieved in 2024/25. The overall completion rate for all actions is 79%, compared to 98% achieved in 2024/25.
- Included in upcoming audit work for the quarter, is the review of the Board Assurance Framework (BAF) and associated processes.

Assure:
The Committee: - Received and noted the counter fraud progress update report from 360 Assurance. Targeted fraud communication to staff is being explored - Received and noted an update on the 25/26 external audit planning progress. - Received the Trust's quarterly risk report and noted the greatest individual corporate risks and highlighting changing in risk scores for handover and sickness absence. - Received and noted the updates to the BAF following Board input to revisions, effective from October 1st. - Received and noted Chair's risk assurance reports for all Board committees held in the quarter. - Received and noted the Schedule Incidence of Losses and Special payments and the active management of processes and oversight. - Received and noted the report for non-framework direct award payments, providing assurance on approved contracts awarded for goods and services above £139k June-Spet 2025. - Received and noted the Trust's assurance report on the review of the operation of the Trust's Standing Financial Instructions during 2024/2025. During 2024/25 three urgent Board decisions were taken under Standing Order 5.2.1 (Emergency Powers, Urgent Decisions, and Flexible Decision-Making).
<u>Risks discussed:</u> Regulatory reporting; fraud; corporate governance.
<u>New risks identified:</u> N/A

Report completed by: Amanda Moat, Committee Chair
Date: 19 November 2025