

Report Title	Audit and Risk Committee Chair’s Report	
Author	Amanda Moat, Non-Executive Director and Chair of Audit and Risk Committee	
Accountable Director	Executive Director of Finance	
Lead Board Committee	Audit and Risk Committee	
Previous groups	None	
Recommended action	Assurance	
Purpose of the paper	The report provides highlights of the Audit and Risk Committee to provide assurance to the Trust Board.	
Executive Summary		
This report highlights key matters discussed at the Audit and Risk Committee meeting on 14 July 2026 to provide assurance to the Board. The committee focused on: - The Internal Audit Update Report - Enhanced governance impact re management action closures. - 26/27 Counter Fraud Activity Progress report - BAF and CRR summaries. - Committee Quarterly and Annual Assurance Reports - Procurement and Special Payments Exception reports - Procedural Documents Assurance Report - Freedom to Speak Up Report		
Recommendation(s)	The Board is asked to note the contents of the report and action items in the alert section.	
Link to Board Assurance Framework Risks (board and board assurance committees only)	10. Act as a collaborative, integral, and influential system partner. 12. Secure sufficient revenue resources and use them wisely to ensure value for money.	

Highlight Report

Report from: Audit and Risk Committee

Date of the meeting: 14 July 2026

Key discussion points at the meetings and matters to be escalated to board:

Alert:

None

Advise:

The Committee;

- Approved an agreed reasonable additional external audit fee of £10,500 to Bishop Fleming pertaining to unplanned work on some capital transactions ultimately benefitting the accuracy of the accounts.
- **Reviewed the Abstraction Rates Medium Risk Audit Findings in the advisory report and sought assurance on the governance for follow-up activity:**
 - Lack of a formally documented definition of abstractions,
 - Absence of a documented methodology for calculating abstraction percentage,
 - The need for abstraction rates to be discussed in performance review meetings
- **Agreed to the Executive proposal that the Data Quality Review** focuses on staff sickness as a key performance indicator, given its strategic importance and the committee's interest in the accuracy of sickness reporting. The committee agreed to advise the board.
- Discussed feedback from the well-led review, particularly the need for more explicit use of risk appetite in decision-making, and in future board deliberations which members of the committee agreed to support in forthcoming meetings.
- Noted several ongoing challenges in the policy update and approvals process.

Assure:

The Committee:

- **Were assured by the Data Security and Protection Toolkit Audit:** Stating a high level of confidence. The certificate will reflect meeting NHSE's best possible outcome.
- Were assured by the management action reports demonstrating the significant impact the new governance has made and were further assured by Executive progress update on the few remaining outstanding items.
- Were assured by the 26/27 counter fraud (CF) progress report and compliance training discussion.
- Reviewed the Board Assurance Report and Corporate Risk report and its information enhancements, including alignment of mitigation actions with business plan priorities and the addition of trend data and key mitigation markers.
- The committee was assured of the risk governance effectiveness,
 - using data to evidence risk score reductions (quality, recruitment and retention, climate change),
 - the identification of the emerging long term **Paramedic Recruitment Risk**.

- Standard Exception reports for the following were received, and the committee noted the assurance the papers gave with regards to key processes and control reporting:
 - Single Tender Waivers / Direct Awards (non-framework) and Contracts over Threshold Q1 26/27, also noting a reduction in non-framework direct awards, and specific savings achieved.
 - Schedule of Losses and Special payments (Q1 26/27).
- Received and were assured by the procedural documents and policy assurance report, highlighting 2 of 130 outdated policies and the risk assessment process within the overall governance framework.
- Assured by the freedom to speak up and staff survey results with the Trust leading the Ambulance sector in the speaking up culture.
- Received all Board Committee Annual reports and TOR compliance showing a small number of areas with partial compliance, with the majority of all committees showing full compliance.

New risks identified:

No new risks were identified

Report completed by: Amanda Moat, Committee Chair
Date: 28 July 2026