

REPORT CLASSIFICATION	✓	CATEGORY OF PAPER	✓
Official		Proposes specific action	
Official: Sensitive Commercial	✓	Provides assurance	✓
Official: Sensitive Personal		For information only	

BOARD	
03 JUNE 2025	
Report Title:	Audit Committee Highlight Report and Confirmed Minutes
Purpose of report	
To provide the Board with the key highlights from the Audit Committee meeting on 10 April 2025, the two Extraordinary Audit Committee meetings held on 26 February and 23 April 2025 and the confirmed minutes from the meeting held on 09 January 2025.	
Key points	
<p>The Audit Committee is chaired by David Stout, Non-Executive member of the Board, and provides oversight and assurance to the Board on the adequacy of governance, risk management and internal control processes within the ICB.</p> <p>The Committee confirmed minutes for the meeting held on 09 January 2025 are attached in Appendix 1.</p> <p>Members are asked to note the meetings held on 26 February 2025 and 23 April 2025 were Extraordinary Audit Committee meetings to review:</p> <ul style="list-style-type: none"> • Changes in the Scheme of Reservation and Delegation (SoRD) and Financial Limits, Financial Delegation documents – Minor revision of delegation to proposed Specialised Commissioning Subcommittee. • The Annual Report and Accounts for 2024/25 in preparation for submission to the Board meeting on 16 June 2024. • Auditors Panel – to recommend the option to extend the contract for Forvis Mazars LLP external audit services contract extension for 2 years. 	
<u>Highlights from the Meeting held on 10 April 2025</u>	
The Committee considered the following key items at the meeting held on 10 April 2025:	
Risk Management Report and Board Assurance Framework	
The Committee received the latest risk management report, corporate risk register and board assurance framework for review and assurance for quarter 4 of 2024/25. The report included information on the BAF, Corporate Risk Register, and highlighting some changes to the corporate risk scores and the removal of certain risks from the Corporate Risk Register.	
Annual Self-Assessment of the Audit Committees "Effectiveness and Process" Checklist	
The Committee was provided with the "Effectiveness of Processes" Checklist Report. The HFMA checklist for Audit Committee's was used to analyse the Committees effectiveness of its processes and performance to demonstrate to the Board that the Committee has met its terms of reference during the year. The results are recorded in the ICB Annual Report for 2024/25.	
The Audit Committee Annual Summary Report 2024/25 is attached in Appendix 2 and has been produced from the checklist results. This report will be shared with the Committee members at the meeting on 12 June 2025.	

Conflicts of Interest

A Conflicts of Interest Compliance Report for 2024/25 was shared with the Committee to provide assurance on the ICB's declaration of interest process and an update of the register of interests. A declarations of interest Standard Operating Procedure (SOP) was launched in February 2025.

Interim Baseline Cyber Assurance Framework (CAF) – aligned DSP Toolkit 2025/26

The DSPT framework Cyber Assurance Framework (CAF) report for 2025-26 was received for assurance. Work is ongoing to address any gaps in evidence, however it was highlighted to the Committee that the ICB are on track to achieve "standards met" assessment for final submission on 30 June 2025.

Annual review of ICB Seal

The Committee received and noted the annual review of the ICB Seal in the execution of the legal requests deemed necessary to approve any contractual agreements in line with the standing orders and by the authorised signatory during 2024/25 for assurance.

Finance Update

The Committee received an update on the ICB's financial position and essential financial governance matters covering financial performance, losses and special payments, tender waivers and aged debtors and creditors approved in line with the ICB financial delegations.

The report included the ICB aged creditor profile and a summary of the most significant balances overdue by 90 days. Clarity was provided with regards to the Shared Business Service and to the use of the service as an ICB. NHS England are in the process of commissioning a new service from October 2025.

Internal Audit Progress Report and Draft Operational Internal Audit Plan 2025/26

A progress report was shared for information and assurance highlighting the progress and outcomes from internal audit activity, along with the first draft of the Head of Internal Audit Opinion report which was also submitted to NHS England as part of the national timetable, outlining the current status of work.

The report included information on the methodology to create a detailed operational internal audit plan for 2025/26 which was approved by the Committee to include the reserve list of audits.

External Audit Progress Report and Audit Strategy Memorandum 2024/25

A progress report was received on external audit activity highlighting the progress and is on track to commence in two weeks. The Committee received the Audit Strategy Memorandum report year ending 31 March 2025 with no major changes in the format to prior years. Focus will be on two-way communication which is key to a successful audit.

Counter Fraud Progress Report

The Committee was provided with a progress report providing an update on the work undertaken for period 04 December 2024 and 17 March 2025. The report included the 2025/26 Counter Fraud draft work plan along with the NHSCFA requirement 5 for quarterly performance statistics quarter 3. Plans are in place to conduct awareness presentations, with provisional bookings from the communications, procurement, all age continuing care and workforce teams.

Risks and issues

The Committee regularly receives reports on the latest risk management position.

Assurances and supporting documentation

- To note the DSPT framework Cyber Assurance Framework (CAF) report for 2025-26 was received for assurance and is on track to achieve "standards met" assessment for final submission on 30 June 2025.
- To note the completion of the annual HFMA Audit Committee "Effectiveness of Processes" Checklist summary report for 2024/25.
- To note the meeting minutes from the extraordinary meetings and meetings of 10 April 2025, and 12 June 2025 will be submitted to Board on 29 July 2025.

Recommendation/action required

The Board is asked to:

- Note the key highlights from the Audit Committee meeting held on 10 April 2025 for information and assurance.
- Receive the approved minutes for the Audit Committee meeting held on 09 January 2025 for assurance (Appendix 1)

- Note the key highlights from the two Extraordinary Audit Committee meetings held on 26 February 2025 and 23 April 2025.
- Note the Audit Committee Annual Summary Report 2024/25 for information and assurance (Appendix 2)

Acronyms and abbreviations explained

ICB – Integrated Care Board
 BAF – Board Assurance Framework
 ICS – Integrated Care System
 CAF - Cyber Assurance Framework
 HoIAO – Head of Internal Audit Opinion
 SOP – Standard Operating Procedure
 MHIS - Mental Health Investment Standard

Sponsor/Approving Executive Director

Claire Riley, Chief Corporate Services Officer

Date approved by Executive Director

20 May 2025

Report author

Lynda Hutchinson, Head of Corporate Governance

Link to ICP strategy priorities (please tick all that apply)

Longer and Healthier Lives

✓

Fairer Outcomes for All

✓

Better Health and Care Services

✓

Giving Children and Young People the Best Start in Life

✓

Relevant legal/statutory issues

Note any relevant Acts, regulations, national guidelines etc

Any potential/actual conflicts of interest associated with the paper?
 (please tick)

Yes

No

N/A

✓

Equality analysis completed
 (please tick)

Yes

No

N/A

✓

If there is an expected impact on patient outcomes and/or experience, has a quality impact assessment been undertaken? (please tick)

Yes

No

N/A

✓

Essential considerations

Financial implications and considerations

N/A

Contracting and Procurement

N/A

Local Delivery Team

N/A

Digital implications

N/A

Clinical involvement

N/A

Health inequalities

N/A

Patient and public involvement

N/A

**Partner and/or other
stakeholder engagement**

N/A

Other resources

N/A