

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

BOARD

25 NOVEMBER 2025

Report Title:

Audit Committee Highlight Report

Purpose of report

To provide the Board with the key highlights from the Audit Committee meeting held on 09 October 2025 along with the confirmed minutes from the meeting held on 24 July 2025.

Key points

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.

The Committee confirmed minutes for the meeting held on 24 July 2025 are attached in **Appendix 1**.

Highlights from the Meeting held on 09 October 2025

The Committee considered the following key items at the meeting held on 09 October 2025 including

- Risk Management and Board Assurance Framework report
- Information Governance Assurance Report
- ICB Finance Update
- Internal Audit Progress Report
- External Audit Progress Report
- Counter Fraud Progress Report
- Annual review of Internal and External Audit Effectiveness

The key points of information from each item are noted below:

Board Assurance Framework (BAF) and Risk Management Report

The Committee received the latest risk management report, corporate risk register and board assurance framework for review and assurance for quarter 2 of 2025/26. The report included information on the refreshed BAF, Corporate Risk Register, and highlighting any new risks identified within the Corporate Risk Register. Work is progressing to replace the target risk score with a risk appetite indicator, as agreed at Board and noted that this is currently a manual process.

Information Governance Assurance Report - Quarter 2 2025/26

The Committee received an overview of the information governance assurance report for the work undertaken for the period 01 July to 30 September 2025 during quarter 2 2025/26. The updates included Data Protection and Security Toolkit submission, Data Security Incidents, Freedom of Information requests along with the Senior Information Risk Officer (SIRO) Report compliance with the Freedom of Information Act and Data Protection regulations.

The next Cyber Assurance Framework (CAF) aligned Data Security and Protection Toolkit (DSPT) Interim submission for 2026/27 work has begun in September 2025.

ICB 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 ICBs position include pressures from restructuring, with funds set aside for additional costs with restrictions on independent sector spending. The Committee were informed that a workshop had taken place on 06 October 2025 with Chairs and Executives across the ICS to address workforce, performance and financial plans.

Internal Audit Progress Report

A progress report was shared for information and assurance highlighting the progress and outcomes from internal audit activity, along with the completion of all fieldwork for 2024/25 plans.

A mid-year review of the audit plan was undertaken by ICB Executive Committee to ensure the plan continued to address the ICB's assurance needs. It was noted that the audit plan was reduced this year due to saving requirements and limited capacity. The January meeting will assess progress towards year end.

External Audit Progress Report

The Committee received a verbal update on the external audit plans which is currently between audit years. Planning work for 2026/27 will be discussed at the Audit Committee on 08 January 2026. The Chair confirmed the external audit contract had been extended for a further two years.

Counter Fraud Progress Report

The Committee was provided with a progress report providing an update on the work undertaken for the period 18 June 2025 to 18 September 2025. The report included the new work plans for 2025/26 along with the finalisation of 2024/25 work plan, related to a local proactive exercise on Personal Health Budgets (PHB). A recent local proactive exercise has been undertaken and finalised on pre-employment checks, with a further local exercise which has commenced in relation to annual leave.

Annual review of Internal and External Audit Effectiveness

The Committee received a brief update on the plans to progress with the annual review of effectiveness of both Internal Audit (AuditOne) and External Audit (Forvis Mazars). The annual process is to gauge the quality of service with outcomes and value for money. The findings will be presented to the Committee members at the meeting on 08 January 2026, with any areas of improvement communicated to both Internal and External Auditors.

Risks and issues

N/A

Assurances and supporting documentation

- To note the meeting notes from the meeting on 09 October 2025 will be submitted to Board on 27 January 2026.
- The annual review of the effectiveness of Internal Audit (Audit One) and External Audit (Forvis Mazars) will be conducted with feedback at the next Audit Committee meeting which will be communicated to both auditors to review any areas of improvement.

Recommendation/action required

The Board is asked to:

- Receive the approved minutes for the Audit Committee meeting held on 24 July 2025 (Appendix 1) for assurance.
- Note the key highlights from the Audit Committee meeting held on 09 October 2025 for information and assurance.

Acronyms and abbreviations explained

ICB – Integrated Care Board
BAF - Board Assurance Framework
CAF - Cyber Assurance Framework
DSPT - Data Security and Protection Toolkit
PHB - Personal Health Budgets
SIRO - Senior Information Risk Officer

Sponsor/Approving Executive Director	C Riley, Chief Corporate Services Officer David Stout, Audit Committee Chair					
Date approved by Executive Director	17 November 2025					
Report author	L Hutchinson, Head of Corporate Governance					
Link to ICP strategy priorities						
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?	Yes		No		N/A	✓
Equality analysis completed	Yes		No		N/A	✓
If there is an expected impact on patient outcomes and/or experience, has a quality impact assessment been undertaken?	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					