

## Minutes of the Audit Committee

Held on: Thursday 14 October 2021

Location: MS Teams

Start time: 09:30 hours

Finish time:

### Present

Mark Tattersall (MT)  
 Geoff Broadhead (GB)

Non-Executive Director (Chair)  
 Non-Executive Director

### In attendance

James Thomson (JT)  
 Joanne Bowden (JB)  
 Margaret Saunders (MS)  
 Christopher Whittingham (CW)  
 Simon Davies (SD)  
 Julie Gray (JG)

Director of Finance  
 Deputy Director of Finance  
 Associate Director of Corporate Governance  
 Grant Thornton (External Auditors)  
 MIAA  
 Chief Nurse

Item no.	Agenda item	Action
AUD-063-21	<p><b>Welcome &amp; Apologies</b></p> <p>MT welcomed all to the Committee and noted apologies from Anna Rothery and Anne-Marie Harrop.</p> <p>The Committee introduced themselves to the new Chief Nurse Julie Gray.</p>	
AUD-064-21	<p><b>Declarations of Interests</b></p> <p>Declarations of Interests of Committee Members and other attendees' interests concerning agenda items were noted as follows:</p> <ul style="list-style-type: none"> <li>* Mark Tattersall (MT) as CCC designated Non-Executive Director for PropCare.</li> <li>* Geoff Broadhead (GB) designated Non-Executive Director for CPL.</li> <li>* James Thomson (JT) as CCC Executive Lead for PropCare and CPL</li> <li>* Margaret Saunders (MS) as Company Secretary for PropCare and CPL.</li> <li>* Simon Davies (SD) as MIAA representative regarding IG update from Suzanne Crutchley and Peter Case-Upton who both work for MIAA</li> <li>* Joanne Bowden (JB) as Director for CPL</li> </ul>	
AUD-065-21	<p><b>Minutes of the meeting held on 28 June 2021</b></p> <p>JT noted JB as Director for CPL was not included as a declaration of interest</p>	

# MEETING NOTES

	<p><b>Minutes of meeting held on 13 July 2021</b></p> <p>JT noted JB as Director for CPL was not included as a declaration of interest</p> <p><b>The Audit Committee:</b></p> <ul style="list-style-type: none"> <li>* <b>approved</b> the minutes as an accurate record of the meetings.</li> </ul>	
<p><b>AUD-066-21</b></p>	<p><b>Confirmation of Quoracy</b></p> <p>The Audit Committee will be deemed to be quorate when two of the three Non-Executive Directors are in attendance.</p> <p>MT and GB were in attendance. Quoracy was confirmed</p>	
<p><b>AUD-067-21</b></p>	<p><b>Matters Arising and Action Log</b></p> <p><b>Item: Corporate Governance Manual</b></p> <p>Incorrect version circulated post July 2021 meeting. Current version now sourced. Finance and Corporate Governance to revise and submit to the 20 January 2022 Audit Committee recommending approval by Board in February 2022. JB confirmed that a meeting had been held with MS and they had formed a plan to complete the Manual in draft for the Audit Committee in January 2022.</p> <p>MT requested that if possible changes in the Corporate Governance Manual be highlighted</p> <p><b>Item: Registers of Interest</b></p> <p>Item covered in the Internal Audit and Value for Money reports.</p> <p>MT noted that concerns regarding the Management of Conflicts of Interest had been raised in the Care Quality Commission Report in 2019 significantly prior to the completion of the Audits.</p> <p><b>Item: Audit Tracker</b></p> <p>Update included within Internal Audit report.</p> <p><b>Item: Oversight Framework</b></p> <p>To be confirmed. JT explained the final metrics are awaited and are expected in Quarter four.</p> <p><b>Item: Audit Committee Annual Planned Business</b></p> <p>Update included in the Audit Committee Annual Work Plan 2021-2022 agenda item.</p> <p>Agenda items were re-ordered. AUD-071-21 Value For Money (VFM) Report was taken first to allow CW from Grant Thornton, to leave after the item as this was their last meeting due to new External Auditors being appointed.</p>	

## Internal Audit



AUD-068-21

**Mersey Internal Audit Agency: Internal Audit Progress report**

Update on audit progress since the last meeting in July 2021.

SD highlighted the following areas of the report:

**Executive summary:**

Final reports completed:

- \* IT Resilience (20/21) – Moderate assurance
- \* DSPT Toolkit (20/21 Submission assessment) – Moderate Assurance

MT queried the date the IT resilience review was conducted.

SD responded that field work was completed and the report issued in March 2021 and required approval.

MT stated the response time was unacceptable. MT acknowledged that the content of the findings was not straight forward, however reiterated that March to October was an unacceptable timeframe for responding.

GB agreed with the comments from MT and noted that the Committee should monitor the governance process to ensure prompt issue and completion of recommendations with supporting evidence for assurance purposes.

- \* Managing Conflicts of Interest – Limited Assurance
- \* Claims Management – Substantial Assurance

**Reviews Currently in progress:**

- \* Health Roster - Field work due for completion shortly.

**Reviews for which planning is under way:**

- \* Key Finance Systems
- \* Research & Innovation
- \* Medical devices – Terms of Reference (ToR) awaiting agreement.

GB commented on the 'Managing Conflicts of Interest Review' having limited assurance and noted that as highlighted in AUD-071-21 VFM Report, this is an area that requires improvement.

**Follow Up**

SD provided an update regarding the introduction of the Teammate digital audit tracker which will be piloted by the Trust. It was anticipated a further update would be available for the January 2022 Committee.

**Audit Plan Changes**

SD requested approval from the Audit Committee regarding the following amendments

- \* Deferral of the Research & Innovation Review to quarter 3 from quarter 2, due to staffing changes and Trust capacity.

- \* Deferral of the Risk Management Review to quarter 4 from quarter 3, due to staff changes and resource availability.

**The Audit Committee:**

- \* **approved** both requests

MT noted that the Risk Management Review could consider the Risk Management Strategy. JG noted on-going work would continue which should contribute to the Review in quarter 4 with the intention to implement a revised process from April 2022. The item would remain on the Audit Tracker.

**Insights**

SD highlighted the classes and conferences being offered by MIAA and encouraged NEDs and Executives to pursue relevant opportunities.

MT noted the change to the presentation of the Progress Report with less emphasis on the high-risk recommendations.

SD had noted this prior to presenting the report and will ensure future reports clearly detail the high risk recommendations.

**Appendix C: Key Areas of Work and Actions to be Delivered**

SD highlighted the high-risk recommendations in the Managing Conflicts of Interest Review:

- \* Declaration Testing
- \* Gifts and Hospitality Declarations

SD presented the report findings in detail.

GB noted that managing conflicts of interest can be an organisational challenge and relevant staff need to be made aware of the requirement to make a declaration including a nil return where no conflicts exist. GB requested that the Gifts and Hospitality Register also be presented to the Committee.

JT agreed with GB and noted systems and processes should exist to gather this information.

MS noted that the Declarations of Interest and Gift and Hospitality Registers will be revisited for 2021/22 with an update to Committee in January 2022.

Following which the draft registers will be submitted to the March 2022 Audit Committee meeting followed by Part 1 Trust Board in April 2022.

MT stated the Committee was not assured regarding the Trust's management of Conflicts of Interests, Declarations of Interest, Gifts and Hospitality and Fit and Proper Person requirements as evidenced in the findings of both Internal and External Audit and re-emphasised that high risk recommendations must be actioned.

**The Audit Committee:**

- \* **Requested that** a Conflicts of Interest progress report be submitted to Audit Committee at each meeting until assurance is provided and this be added to the Annual Plan

SD highlighted the key areas agreed for action for the Claims Management Review

MS

MS

	<p>MT commented regarding the final action:</p> <p>The Trust has completed an Annual Report for the 2020/21 year, which was submitted first to the Trust Audit Committee. On the basis that quarterly reports on claims have been provided to the Quality and Integrated Governance Committees, receipt of the Annual Report should have been first noted at these committees. Furthermore, the Trust policy does not reference that the Audit Committee receive claims updates.</p> <p>It was suggested the submission of the Claims Annual Report to the Audit Committee was to provide assurance precipitated by the change in Executive responsibilities/portfolios. This change unfortunately misappropriated the governance process which was identified in the MIAA Review.</p> <p><b>The Audit Committee:</b></p> <ul style="list-style-type: none"> <li>* <b>thanked</b> SD for a comprehensive report</li> </ul>	
<p><b>AUD-069-21</b></p>	<p><b>Audit Tracker</b></p> <p>MS noted the refinements to the report to enhance accessibility. The format is temporary pending piloting of the MIAA Teammate digital solution.</p> <p>MS noted the key at the bottom of the report may benefit from revision.</p> <p>MS noted updates were received for every item with the exception of one which will be progressed. However all the updates lacked an evidential base to support the narrative and this omission would be addressed during the remainder of quarter 3 and in quarter 4. Teammate has the functionality to upload evidence which will be an integral element of the pilot to improve assurance.</p> <p>GB noted the improved format and was encouraged that this would continue with the piloting of Teammate. GB noted that the explanations in the covering sheet were of limited value and could be omitted for future covering sheets.</p> <p>MT considered the cover sheet should detail the rationale for the rescheduling of actions and the forum where the decision was reached to reschedule.</p> <p>JT noted Internal Audit Reports are now added to the agendas of Divisional Performance Review Groups. Reports are also periodically presented to the Executive Team Meeting.</p> <p><b>The Audit Committee:</b></p> <ul style="list-style-type: none"> <li>* <b>noted</b> the contents of the report</li> <li>* <b>requested that</b> future covering report sheets should highlight areas for discussion</li> </ul>	<p><b>MS</b></p>
<p><b>AUD-070-21</b></p>	<p><b>Anti-Fraud: Progress Report</b></p> <p>RC provided an overview of the following sections outlined in the report for April 2021-September 2021.</p> <ul style="list-style-type: none"> <li>* Strategic Governance: RC Highlighted the functional standards regarding risk are being refined. The Annual Report recorded an amber rating and progress will continue to be reported to the Committee.</li> <li>* Prevent &amp; Deter: RC highlighted significant numbers of alerts are received by Finance, however these are actioned appropriately and there are no areas of concern to note. The Bribery Act Review is due to</li> </ul>	

- \* commence shortly.
- \* Hold to Account: RC highlighted the closed information report and agreed sanction.
- \* Plan delivery dashboard which includes the current position and details of fraud investigations
- \* Appendix A Contract Performance – RC noted in previous committees two amber areas with corrective actions and provided the following updates;
  - \* Component 3: Fraud bribery and corruption risk assessment, work continues with the aim to reach green status by end of March 2022
  - \* Component 12: Policies and Registers for gifts and hospitality and COI requires significant work with the Action Plan being the conduit for making the necessary changes. The assessment status will be reviewed prior to the end of the financial year 2021/2022.
- \* Appendix D-Management Action Tracker-included reports from 2020/2021 and provided details of the current position.

GB raised the lack of fraud cases within recent update reports which could be of concern.

RC responded that as fraud is a hidden crime it is difficult to predict. However, he provided reassurance that the Committee would be made aware of any issues.

MT stated he was aware of the challenges regarding component 3 and 12 and looked forward to the actions update relating to component 3 in January 2022. MT also noted it is anticipated that component 12 would be amber by the end of April 2022.

JT informed the Committee an email had been received this morning regarding another potential scam. *Reason (or exemption code) 2*

It would be beneficial to work with Procurement colleagues and MIAA-who also provide services to the Procurement Team-to gain assurance.

It was also noted an anti-fraud culture did exist evidenced in the 'Inform & Involve' work unlike Declarations of Interest which needs to become culturally embedded.

MT queried the progress of anti-fraud work with the subsidiary companies. RC responded that this work is scheduled to take place in the second half of the year.

**The Audit Committee:**

- \* noted the content of the report

## External Audit

AUD-71-21 Value for Money (VFM) Report

CW presented the **key points**:

- \* The Value for Money Reporting requirements were revised for 2020/21
- \* An Audit Plan was issued earlier in the year and that plan identified no significant weaknesses for the Trust at that stage. The summary page shows the subsequent work undertaken which confirms this.
- \* A small number of improvement recommendations. One for Financial Sustainability, three for Governance and one under Improving economy, efficiency and effectiveness.

**Financial Sustainability**

CW provided an overview of findings from the report. The improvement recommendation concerned the level and proportion of current CIP schemes.

**Governance**

CW noted that this report highlights findings from 2020/21 with actions under way or completed for a number of these items. The improvement recommendations concerned the Risk Management Strategy, Fit and Proper Persons and Declarations of Interest.

**Improving economy, efficiency and effectiveness**

CW provided an overview of the findings. The improvement recommendation relates to the need for clarity regarding the performance reporting and provision of KPI's (key performance indicators) for the new Liverpool Health Care Procurement organization.

**COVID-19**

An overview of the findings highlighted how the Trust adapted quickly to implement arrangements for the safety of patients and staff and managed with the revised and changing financial guidance.

MT stated the report was forwarded to the Committee prior to circulation with the agenda. MT had provided feedback to CW at that stage concluding the report was very positive which was highlighted in appendix B.

GB agreed it was a fair and balanced report with the improvements suggested minor and related to issues which the Trust was previously aware. GB noted the Executive Summary refers to Liverpool Heart and Chest Trust rather than the Clatterbridge Cancer Centre. CW apologized for this error and confirmed the findings in the report all relate to Clatterbridge Cancer Centre.

JT reiterated feedback from colleagues adding the improvement recommendations highlighted have been acknowledged and were being actioned in conjunction with the strategic direction of the Trust.

MT requested that the improvements highlighted in the report be monitored by the Committee for assurance purposes either in the Finance Report or Audit Tracker. MS agreed to add this to the Audit Committee Annual Work Plan for 2021-2022 and annually thereafter as required.

MT providing Procurement as an example-stated at the inception of any partnership arrangement a comprehensive risk assessment should be completed to identify gaps and ensure mitigations with approval required from all individual parties to demonstrate and maintain good governance.

MS/JB

JT

# MEETING NOTES

	<p>JT added the ToRs for the Procurement Board have been agreed. The Service Level Agreement (SLA) between the Walton Centre and partners is to be approved and would be presented to individual Trust's Audit Committees for approval. It is anticipated that this will be presented to the January 2022 Committee.</p> <p>CW thanked the Trust for its support and provided best wishes for the future</p> <p><b>The Audit Committee:</b></p> <ul style="list-style-type: none"> <li>* <b>noted</b> the contents of the report</li> <li>* <b>gave thanks</b> to CW and Grant Thornton for their work</li> </ul>	
AUD-072-21	<p><b>External Audit: Appointment of External Auditors</b></p> <p>JB confirmed that both GB and MT attended the Council of Governors (CoG) meeting on Wednesday 22 September 2021 where the recommendation to appoint Ernst Young as the external Auditors was ratified. Clarification was received regarding a date in the report which will be amended from 2021/23 to 2021/22.</p> <p>As Ernst Young also audit the Alder Hey Trust the Finance Teams are liaising to gain an insight into the Ernest Young approach to the audit process.</p> <p>MT sought confirmation that the contract has been finalized. JT responded that this remains an outstanding action with a meeting scheduled for 4<sup>th</sup> of November 2021 where it is anticipated the engagement letter and documents will be available. Ernst Young will be invited to the January 2022 meeting.</p> <p><b>The Audit Committee:</b></p> <ul style="list-style-type: none"> <li>* <b>thanked</b> colleagues for the work undertaken to achieve this outcome.</li> </ul>	JB
<b>Performance and Risk</b>		
AUD-073-21	<p><b>Director of Finance Report</b></p> <p>JT highlighted the following areas of the report</p> <p><b>Financial Planning Update</b></p> <ul style="list-style-type: none"> <li>* The Trust closed the first half of the financial year (H1) in a balanced position as required. NHSE published operational and financial planning guidelines for H2 at the end of September 2021.</li> </ul> <p>Operational Planning:</p> <ul style="list-style-type: none"> <li>* The key focus is elimination of waiting list, as measured by the 104 week waits; 52 week waits for inpatient pathways</li> <li>* Cancer systems are expected to perform at their February 2020 level by March 2022 including the Cheshire Merseyside system of which the Trust is an integral partner</li> <li>* Community diagnostic hubs were detailed in the guidance. The Trust, in partnership with Wirral Teaching Hospital, operates the Clatterbridge Hub.</li> </ul> <p>Financial Planning:</p> <p>JT highlighted the main financial policy features and changes from H1 to H2:</p>	*



- \* H1 and H2 to be treated as single financial period, with an expectation of system and organizational financial balance
- \* H2 envelopes are based on H1 quantum but amended for efficiency (0.81%), inflation (1.16%) and pay award (3%)
- \* Cheshire and Merseyside has had a deficit financial position across both provider and commissioning sectors. On this basis and to return to 2019/2020 levels of performance the Cheshire and Merseyside area has an additional efficiency target
- \* Reduced funding for lost income (25%) and COVID costs (6%)
- \* High cost drugs continue to be reimbursed at cost reducing the financial risk and benefiting patient care. This is as a consequence of changes in treatment plans with increases in either volume and/or amounts of chemotherapy and immunotherapy treatments
- \* For H2, the Elective Recovery Fund (ERF) is to be calculated on a closed pathway performance threshold of 89% Referral Time to Treatment (RTT). Current performance is ahead of the threshold however the CM position is below the historic reference point. The pricing of additional activity is also unclear at this stage. On this basis system financial plans are initially being calculated without the additional ERF
- \* The new financial landscape for H2 increases risk to the Trust. The main factors include the change in ERF methodology and the system wide efficiency requirement.

GB recognized this was an emerging picture with the implications yet to be fully understood. It was suggested it may be appropriate to discuss in further detail prior to or at a Trust Board meeting.

MT agreed discussion at Trust Board would be the preferred option given the report did identify additional risks to the financial position of the Trust. Furthermore, the 9<sup>th</sup> November 2021 deadline prohibited consideration at the 17<sup>th</sup> November 2021 Performance Committee. The potential for an additional Trust Board meeting between the October 2021 Board meeting and the submission date was discussed.

The Board Assurance Framework (BAF) risk had been re-scored to a 16 due to the change in likelihood however the impact could also change from 4 to 5.

JT informed the Committee that a discussion would take place with the Chief Executive and in the event of additional assurance being required a meeting would be scheduled with GB and MT prior to Trust Board.

JT flagged to the Committee that notwithstanding the Value for Money Report positively highlighting the Trust's position regarding financial sustainability the H2 planning guidance highlights there is additional risk in the system.

JT continued with an overview of item 3-External Audit 2021-22 Feedback-from the report.

JT highlighted the key bullet points in the report which had underpinned the initial planning conversations with the new external auditors (Ernst Young).

JT confirmed the subsidiary companies operate independent external auditing arrangements and submit filings to Companies House. JB confirmed the audits

# MEETING NOTES

	<p>were progressing as planned and the audit finding reports and certificates would be submitted to the November 2021 Boards of PropCare and Clatterbridge Pharmacy Ltd (CPL).</p> <p>JT also outlined the following sections within the report</p> <ul style="list-style-type: none"> <li>* Infrastructure Planning</li> <li>* IFRS 16-JB noted that this has a minimal impact as the Trust routinely purchase, rather than leasing equipment.</li> <li>* National Schedule of Reference Costs – JT noted the outcome is anticipated in December 2021 and will be incorporated within the January 2022 Finance Report. Thereafter it will be included in a report for Finance Committee and be added to a future Performance Committee agenda.</li> </ul> <p>MT highlighted the need to include reviewing accounting standards/policies annually at the January Committee meeting. This would be added to the work plan.</p> <p><b>The Audit Committee:</b></p> <ul style="list-style-type: none"> <li>* <b>Noted</b> the content of the report</li> </ul>	MS
AUD-074-21	<p><b>Key Finance Assurance Indicators</b></p> <p>JB highlighted changes to the previous report format as some of the KPIs required refinement.</p> <p>In relation to BPCC the report provided the August position, due to the timing of the paper. Better payment practice had returned to green following several months at amber. JB informed the Committee NHSE/I is now producing a list of the top 10 and bottom 10 performing trusts in the North-West and writing to their Directors of Finance and Chief Executives with this information. JB noted the Trust has appeared on neither list however is aspirational to secure inclusion in the top 10.</p> <p>JB noted the Trust is now analysing the level of aged debt and aged creditors against the absolute value. Progress has been made regarding the LUHFT outstanding debt.</p> <p>SD asked JB if the PO / non-PO split was included in the KPIs. JB stated that this split is reported internally. JB clarified that the KPI reported is tailored for each Committee. JB noted retrospective POs are also reviewed.</p> <p>JB offered to share details of the KPIs monitored to support the MIAA Finance Review</p> <p><b>The Audit Committee:</b></p> <ul style="list-style-type: none"> <li>* <b>requested</b> additional information from January 2022 regarding LUHFT debt and debtors</li> <li>* <b>noted</b> the content of the report</li> </ul>	JB
AUD-075-21	<p><b>Data Security Toolkit Update</b></p> <p>PCU noted the latest version (version 4) has now been released and highlighted the following areas of the report:</p> <p>Deadlines: February 2022 is the deadline for the baseline submission. The final</p>	

date for publication is the 30<sup>th</sup> June 2022.

Developments: there is now a detailed GANTT chart for all tasks involved.

A detailed discussion with IT had taken place as a portion of the assertions relate to information security with cyber elements. The Trust is pursuing a cyber-essentials plus route and an ISO 27001 assurance level. There is a dual benefit to securing these framework assurances for the purposes of providing the responses to the IT questions within the toolkit.

PCU noted that assurance levels should be exceeded rather than met.

In relation to the audit element MIAA will require the evidence rather than accept achievement of Cyber-Essentials plus. The DSP assurance level for 2020/2021 was substantial however the assessment of the 10 national data security standards was moderate. This was due to 3 of standards requiring additional actions. It was noted that the plan now examines the causes of the deficiencies and includes actions to improve upon the moderate rating.

MT sought clarification regarding the rationale for the differential between the substantial assurance for the self-assessment and moderate for the national data guardian standards and the method of presentation.

The 'self-assessment' is Trust driven. The toolkit is designed by NHS Digital and is assessed utilizing 10 standards with the risk of a medium score in one or two categories producing a moderate rating. The differences between the outcomes of the audits is due to the substantial assurance being based only on a proportion of the assertions specified by NHS Digital whereas the MIAA audit and toolkit, consider both the NHSD recommended assertion areas and any outstanding actions from the previous year.

PCU

SD

MT noted the anomaly between the two processes resulting in the conflicting assurances of substantial and moderate. GB would welcome further information to understand the correlation and identify the areas for improvement to reconcile the assurance disparity.

MT requested that future audit reports from both parties explicitly record the respective audit processes, highlight the differences therein with clarification of the limitations of comparison for assurance purposes.

PCU

A briefing is available which provides an explanation of the revised assessment process and would be shared with the Committee.

JT confirmed that the newly appointed Trust Information Governance Manager would commence in January 2022. PCU and Suzanne Crutchley from MIAA would continue to provide support to the Trust to 31 January 2022. JT noted a further report in January 2022 would prove helpful along with providing details on progress towards achieving ISO 27001.

**The Audit Committee:**

- \* **noted** the content of the report
- \* **requested** a report come to January with the amendments discussed and logged as actions

<p><b>AUD-076-21</b></p>	<p><b>Board Assurance Framework 2021-2022 Quarter 2</b></p> <p>It was highlighted by MT that the cover sheet of the paper, should state 'B6' instead of 'B2' plus it also included an incomplete sentence.</p> <p>The risks had remained static with the exception of Clinical Governance arrangements and the Pharmacy Aseptic Unit. The changes have been highlighted in the report.</p> <p>GB noted earlier in the meeting that the financial sustainability risk had been mentioned and queried whether a potential further increase is needed.</p> <p>JT responded that the risk has recently been increased, as this report covers the period up to the end of Q2 and the increase will be evident in the Q3 report.</p> <p>MS noted that going forward the BAF will be transitioned onto Datix which will assist staff in cross referencing BAF risks with operational risks.</p> <p>MT noted that the risk regarding staffing of the Aseptic Unit impacts upon several of the Trusts strategic objectives and the financial sustainability position which would benefit from Executive consideration. It was agreed that future risk narrative will cross reference with multiple strategic objectives as appropriate</p> <p>MT stressed that current controls should include any agreed plans, e.g. budgets, operational plans, strategies. MS stated that controls and assurances will be reviewed with Executive risk owners.</p> <p><b>The Audit Committee:</b></p> <ul style="list-style-type: none"> <li>* <b>noted</b> the content of the report</li> </ul>	
<p><b>AUD-077-21</b></p>	<p><b>Tender Waiver Register: 2021-2022 Quarter 2</b></p> <p>The Register confirmed the tender waivers agreed in quarter 2. It was noted that reporting was incomplete, e.g. number 208. JT confirmed the information was available and would be transposed onto the Waiver Register going forward.</p> <p>SD reiterated the need for clear justification of any waiver.</p> <p><b>The Audit Committee:</b></p> <ul style="list-style-type: none"> <li>* <b>noted</b> the content of the report</li> <li>* <b>requested</b> MS to liaise with colleagues to agree the narrative for the existing waivers and make changes to the tender waiver register to ensure the rationale for the waiver is included in future submissions.</li> </ul>	<p><b>MS</b></p>
<p><b>AUD-078-21</b></p>	<p><b>Audit Committee Annual Work Plan 2021-2022</b></p> <p>The draft Work Plan for 2021/22 was presented for approval and challenge purposes. Members requested some amendments to the draft Work Plan and it was agreed that future iterations would include job titles rather than individual initials.</p> <p>MS stated that the intention is to resubmit the plan to the January 2022 Audit Committee and annually at the April Committee meeting thereafter. It was recognized flexibility was key and the Plan would be amended as required,</p> <p>SD highlighted some potential changes to the draft plan and agreed to share them with MS following the meeting.</p> <p>MT reiterated the point he raised earlier in the meeting regarding accounting</p>	<p><b>SD</b></p> <p><b>MS</b></p>

# MEETING NOTES



The Clatterbridge  
Cancer Centre  
NHS Foundation Trust

	<p>standards and policies and therefore a formal review of these needs to be added to the plan for consideration in January each year.</p> <p>SD noted the Committee self-assessment/annual progress review requires inclusion and offered to lead the session which was welcomed.</p> <p>GB highlighted that the Management of Conflicts of Interest and Gifts and Hospitality require to be included in the Work Plan.</p> <p><b>The Audit Committee:</b></p> <ul style="list-style-type: none"> <li>* <b>noted</b> the content of the report</li> </ul>	MS/SD
AUD-079-21	<p><b>Annual Report 2020-2021 Update</b></p> <p>MS informed the Committee the Annual Report and Accounts were forwarded to the Parliamentary Clerk on 22<sup>nd</sup> September meeting the deadline as required. However, it later transpired that the Lords had recessed on the 16<sup>th</sup> September resulting in no further parliamentary business being enacted including the laying of reports until Monday 18 October 2021. Confirmation is awaited on the revised deadline with the Trust's Annual Members Meeting scheduled to take place on 27 October 2021 for receipt of the Annual Report and Accounts remaining in place.</p> <p><b>The Audit Committee:</b></p> <ul style="list-style-type: none"> <li>* <b>noted</b> the update</li> </ul>	
AUD-080-21	<p><b>Chair's Report to the Trust Board</b></p> <p>Suggestions were sought for inclusion in the Chair's report for Trust Board.</p> <p><b>The Audit Committee:</b></p> <ul style="list-style-type: none"> <li>* <b>discussed</b> and raised the following items:</li> <li>* Conflicts of Interest and Gifts and Hospitality</li> <li>* Finance update report- not in full detail but noting the enhanced risk re financial sustainability and highlighting that a more in-depth discussion is needed at a later date.</li> <li>* Value for money report</li> <li>* Work ongoing on Fraud risks</li> <li>* Change in External Auditors</li> <li>* Internal Audit reports and their levels of assurance</li> </ul>	
	<p><b>Any Other Business</b></p> <p>None raised</p> <p>MT thanked all for their attendance and contribution and closed the meeting</p>	

# MEETING NOTES



The Clatterbridge  
Cancer Centre  
NHS Foundation Trust

## Next meeting:

Date: Thursday 20<sup>th</sup> January 2022

Location: MS Teams

Start time: 14:00 hours

Finish time: 16:00

Signature:

Date:

Chair

(Insert date when minutes are signed)

Redacted for third party information  
Redacted for minimisation of data

