

<b>Audit and Risk Committee</b>	
Date of meeting:	4th February 2021
Attendees:	Lesley Writtle, Harjinder Kang, Mick Laverty, Mike Hoare, Kate Thomas, Kam Dhami, Dinah McLannahan, Mark Stocks, Asam Hussain, Mike Gennard, Simon Sheppard, Craig Higgins, Susan Rudd, Dave Baker, Bradley Vaughan, Zak Francis
Apologies:	Waseem Zaffar
Key points of discussion relevant to the Board:	<ul style="list-style-type: none"> <li>• An overview of the Trust's <b>risk management framework</b> was considered and the areas for development supported.</li> <li>• Risks associated with the six strategic themes agreed at the January Board were discussed and the process for developing our 2021/23 <b>SBAF</b> supported.</li> <li>• The Committee received the 2020/21 <b>DSPT Improvement Plan</b> which was presented as a 'work in progress, to achieve compliance by end of June 20201.</li> <li>• Preparation for the <b>2021 external audit</b> was discussed; although this was a less technical year than previous years, there would be detailed work on accounting estimates, including a large annual leave accrual. New NAO Code of Audit Practice requires more detailed review of VFM, linked to going concern.</li> <li>• The Committee noted the intention to apply for an extended <b>audit timetable</b> whether it is eventually used or not.</li> <li>• 32 of the 63 issues on the <b>data quality</b> log require action. Operational pressures have stopped much of the progress (especially with front line staff) but will restart in March</li> </ul>
Positive highlights of note:	<ul style="list-style-type: none"> <li>• The Governance pack set out an improved debtor and creditor position as a result of the pandemic financial arrangements</li> <li>• Overseas invoicing backlog completely cleared</li> </ul>
Matters of concern or key risks to escalate to the Board:	<ul style="list-style-type: none"> <li>• The draft DSPT improvement plan lacked detail and timelines in some sections, which needed addressing urgently.</li> </ul>
Matters presented for information or noting:	None
Decisions made:	<ul style="list-style-type: none"> <li>• To support the actions planned to improve the use and functionality of the Safeguard system and to revisit the options in 12 months if issues remain.</li> <li>• The 'closeout' position of the SBAF risks to continue to be reviewed to 2020/21 year end with a final position reported</li> </ul>

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	<p>to the Board.</p> <ul style="list-style-type: none"> <li>• Draft Audit Committee work plan for 2021/22 was approved.</li> </ul>
<b>Actions agreed:</b>	<ul style="list-style-type: none"> <li>• Escalate NHSP and CHP debtor and creditor position with NHSIE (DM)</li> <li>• Ensure debt recovery arrangements for overseas debt is effective (DM)</li> <li>• Target salary overpayment hotspots to improve process compliance (DM)</li> <li>• Report Single Tender Waivers by individual item as appendix to the governance report going forward (DM)</li> </ul>

**Lesley Writtle, Non Executive Director  
 Chair of the Audit & Risk Management Committee  
 For the meeting of the Trust Board scheduled for 4th March 2021**