

| <b>Title of Meeting:</b>  | <b>Governing Body</b>  |  |             | <b>Agenda Item: 9.1</b>  |                |            |               |             |                |  |                 |  |
|---|--|--|-------------|--|----------------|------------|---------------|-------------|----------------|--|-----------------|--|
| <b>Date of Meeting:</b>   | 23 June 2022   |  |             | <table border="1"> <tr> <th colspan="2">Session (Tick)</th> </tr> <tr> <td><b>Public</b></td> <td>X</td> </tr> <tr> <td><b>Private</b></td> <td></td> </tr> <tr> <td><b>Workshop</b></td> <td></td> </tr> </table> | Session (Tick) |            | <b>Public</b> | X           | <b>Private</b> |  | <b>Workshop</b> |  |
| Session (Tick)  |  |  |             |  |                |            |               |             |                |  |                 |  |
| <b>Public</b>   | X  |  |             |  |                |            |               |             |                |  |                 |  |
| <b>Private</b>  |  |  |             |  |                |            |               |             |                |  |                 |  |
| <b>Workshop</b>   |  |  |             |  |                |            |               |             |                |  |                 |  |
| <b>Paper Title:</b>   | <b>Audit Committee Key Messages</b>  |  |             |  |                |            |               |             |                |  |                 |  |
| <b>Responsible Governing Body Member Lead</b><br>Ken Readshaw, Lay Member for Audit & Governance and Audit Committee Chair  |  | <b>Report Author and Job Title</b><br>Ken Readshaw, Lay Member for Audit & Governance and Chair of the Audit Committee |             |  |                |            |               |             |                |  |                 |  |
| <b>Purpose (this paper if for)</b>  | <table border="1"> <tr> <th>Decision</th> <th>Discussion</th> <th>Assurance</th> <th>Information</th> </tr> <tr> <td></td> <td></td> <td>X</td> <td></td> </tr> </table> |  |             |  | Decision       | Discussion | Assurance     | Information |                |  | X               |  |
| Decision  | Discussion   | Assurance  | Information |  |                |            |               |             |                |  |                 |  |
|   |  | X  |             |  |                |            |               |             |                |  |                 |  |
| <b>Has the report (or variation of it) been presented to another Committee / Meeting?</b><br>If yes, state the Committee / Meeting: No.   |  |  |             |  |                |            |               |             |                |  |                 |  |
| <b>Executive Summary</b><br><p>The Audit Committee provides the Governing Body with an independent and objective view of the CCG's financial systems, financial information and compliance with laws, regulations and directions governing the CCG in so far as they relate to finance, risk management systems and emergency planning arrangements.</p> <p>Confirmed Minutes from the meeting held on 26 April 2022 are attached at Appendix A.<br/>Confirmed Minutes of the meeting held on 6 June 2022 are attached at Appendix B.</p> |  |  |             |  |                |            |               |             |                |  |                 |  |
| <b>Recommendations</b><br>The Governing Body is asked to receive the report as assurance.   |  |  |             |  |                |            |               |             |                |  |                 |  |
| <b>Monitoring</b><br>An assurance report on key topics discussed at the Audit Committee will be brought to each Governing Body meeting.   |  |  |             |  |                |            |               |             |                |  |                 |  |
| <b>Any statutory / regulatory / legal / NHS Constitution implications</b>   | The Audit Committee is accountable to the Governing Body and is required to provide key messages and confirmed minutes from all of its meetings.                         |  |             |  |                |            |               |             |                |  |                 |  |
| <b>Management of Conflicts of Interest</b>  | No conflicts of interest have been identified prior to the meeting.  |  |             |  |                |            |               |             |                |  |                 |  |
| <b>Communication / Public &amp; Patient Engagement</b>  | Key Messages are published with the Governing Body Papers and any additional update is noted in the minutes, which are also published on the CCG's website.              |  |             |  |                |            |               |             |                |  |                 |  |
| <b>Financial / resource implications</b>  | None identified.   |  |             |  |                |            |               |             |                |  |                 |  |
| <b>Significant Risks to Consider</b>  | No significant risks to consider.  |  |             |  |                |            |               |             |                |  |                 |  |
| <b>Outcome of Impact Assessments completed</b>  | Not applicable.  |  |             |  |                |            |               |             |                |  |                 |  |

**Ken Readshaw, Lay Member for Audit and Governance and Audit Committee Chair**

## NORTH YORKSHIRE CLINICAL COMMISSIONING GROUP

### Audit Committee

Tuesday 26 April 2022

09:30 a.m.

| Present      |                                    |
|--------------|------------------------------------|
| Ken Readshaw | Lay Member for Audit (Chair)       |
| Dr Ian Woods | Secondary Care Doctor (Vice Chair) |

| In Attendance     |   |
|-------------------|---|
| Jane Hawkard      | Chief Finance Officer (Member only) (joined by telephone)           |
| Sue Peckitt       | Chief Nurse   |
| Julie Warren      | Director of Corporate Services, Governance & Performance            |
| Dr Charles Parker | Clinical Chair  |
| Alec Cowell       | Deputy Director of Financial Services & Reporting                   |
| Sasha Sencier     | Senior Governance Manager and Board Secretary to the Governing Body |
| Rosie Dickinson   | Counter Fraud   |
| Kim Betts         | Internal Audit Manager, Audit Yorkshire                             |
| Mark Kirkham      | Mazars  |
| Catherine Gibson  | (Secretariat)   |

| Apologies        |                                  |
|------------------|----------------------------------|
| Campbell Dearden | Mazars (for items 8.1, 8.2, 8.3) |
| Dr Chris Ives    | GP Governing Body Member         |
| Sheenagh Powell  | Lay Member for Finance           |
| Helen Darwin     | HR Manager                       |

### 1.0 Apologies for Absence and Quorum

Apologies received: Dr Chris Ives, Helen Darwin, Campbell Dearden, Sheenagh Powell

#### **Audit Committee:**

Noted attendance and confirmed the meeting is quorate under the requirements set out within the Terms of Reference.

### 2.0 Declarations of Interest in Relation to the Business of the Meeting

The Chair reminded committee members of their obligation to declare any interest they may have on any issues arising at committee meetings which might conflict with the business of

NHS North Yorkshire CCG. It was noted there were no declarations of interest in relation to the business of the meeting.

**Audit Committee:**

Noted there were no declarations of interest in relation to the business of the meeting.

**3.0 Minutes of the meeting held on 15 February 2022**

Minutes of the meeting held on 15 February were reviewed by the Audit Committee: for accuracy and agreed as a true and accurate record.

**Audit Committee:**

Approved the minutes.

**3.1 Matters arising from the Minutes**

The action log was reviewed by the Audit Committee. All outstanding actions were now complete and could therefore be removed.

**4.0 Finance**

**4.1. Financial Issues Update**

The Chief Finance Officer presented a verbal summary, informing the Committee on several financial issues/updates this included.

- It was noted contents of the draft Accounts will be discussed on the agenda.
- Financial Plan 2022/23 – final plan will be submitted on 28 April 2022. Current CCG plan submitted is a breakeven plan.
- Still seeing high numbers of Covid.
- Extraordinary inflationary pressures particularly regarding gas prices and increases in community equipment and wheelchairs. Extraordinary pressures estimate across the ICS of £30m.
- In view of Information Governance and the escalating political situation in Ukraine there is a heightened risk to the organisation of a cyber-attack. A workshop was held with staff for several critical areas within the CCG to agree actions for their areas in the event of an attack that shuts critical systems down. Each area will report back to the IGSG meeting. An all staff briefing will also take place to inform staff and to raise awareness of what to do in the event of this happening.
- Receipt of Elective Recovery Funding is predicated reducing waiting times and increasing activity above the 19/20 value baseline by 4%.

**Audit Committee Members were asked if they had any questions, concerns, or comments regarding the above update.** There were no questions, concerns, or comments to raise.

**Audit Committee:**

Noted the above.

**4.2 Year End Update**

The Deputy Director of Financial Services and Reporting reported that the Ledger for periods 12 & 13 has now closed. The draft accounts have been submitted to NHS England in the deadline timescales and have since been shared with the External Auditors.

**Audit Committee:**

Noted the above.

**4.3 Going Concern Declaration**

The Going Concern Declaration was presented to the Committee for assurance that management has considered and formed a view on the 'going concern' status of NHS North Yorkshire CCG.

**Audit Committee:**

Noted the assurance provided on the CCG producing its 2021/22 financial accounts on a going concern basis.

**4.4 Joint Declaration from Management & those Charged with Governance**

A summary of the Declaration was presented to the Committee for assurance and updated to take account of minor changes in wording and description only. It was reported that the Audit Committee agreed the joint response from management and those charged with governance, and response to the questions raised by the External Auditors were attached as an appendix to the paper. The Audit Committee therefore approved the declaration from management and those charged with governance.

**Audit Committee:**

Approved the declaration from management and those charged with governance.

**4.5 Draft Accounts to 31<sup>st</sup> March 2022**

The Deputy Director of Financial Services and Reporting took the Committee through the report for assurance, noting for the financial year ended 31<sup>st</sup> March 2022 that North Yorkshire CCG had posted a small surplus of £196k.

Attached to the report was a copy of the current draft statutory accounts for the financial year ended 31<sup>st</sup> March 2022 (shown as Appendix A). The report explained changes significant differences between the 20/21 and 21/22 accounts.

It was noted there were no additional notes this year and highlights from the five primary statements were presented for information.

The Chair felt it was a very comprehensive and detailed report and expressed his thanks to all those who were involved.

**Audit Committee:**

Noted the assurance provided on the CCG producing its 2021/22 financial accounts.

**4.6 Losses and Special Payments Review**

The Deputy Director of Financial Services and Reporting presented a summary of the report for assurance. Two Debt Write Off cases were highlighted and brought to the Committees attention in November around Personal Health Budgets and Continuing Health Care. A discussion took place around aged legacy debt with Liverpool CCG. The case history has been reviewed by the Chief Finance Officer and consequently, NECS were asked to undertake a search of all 3 legacy CCGs electronic files for anything related to 'Liverpool CCG' which brought some critical information. The Chief Finance Officer reported there was one e-mail that shed a new light on the issue and considering this information, we have drawn

the conclusion that the invoice raised to Liverpool CCG is incorrect and should be corrected. The email confirmed that Vale of York CCG were responsible for the patient and had accepted the charge to be theirs. In the splitting up of the old PCU invoices this issue had been left with Scarborough CCG. The Chair felt content we did everything we should have done; and that matters had all been thoroughly explained, having this granularity assures us that we do have good quality and account processes in place and thanked Alec Cowell and Jane Hawkard for pursuing this.

Jane and Alec agreed that the learning from this issue was that asking for an electronic trawl early in the process would have been a good idea and that as we consolidate six CCGs into one ICB there may be historical debts in other CCGs that would benefit from such an exercise.

**Audit Committee:**

Noted the above and felt assured on the actions being taken.

**4.7 NYCCG Primary Care Rebate Schemes (Signed)**

Primary Care Rebate Schemes approved virtually by the Finance, Performance, Contracting & Commissioning Committee on 9 March 2022 were noted for information.

**Audit Committee:**

Noted the above.

**5.0 Corporate and Governance**

**5.1 Draft Annual Report 2021/22 (includes Annual Governance Statement)**

The Director of Corporate Services, Governance and Performance presented a summary of the report, previously circulated and taken as read.

The 2021/22 draft report for NHS North Yorkshire CCG has been prepared in line with national requirements and presented for Audit Committee to review alongside the CCG's draft annual accounts for 2021/22. The draft report is required to be submitted to NHS England and Improvement at noon on Tuesday 26 April 2022 for formal review. The final draft will be presented to the Audit Committee in June 2022 for final approval, as delegated by the Governing Body.

**Audit Committee Members were asked if they had any questions, concerns, or comments regarding the above update.** It was noted there are still a few areas highlighted in yellow, and a question on whether we can submit as a draft without that information. To provide assurance, it was confirmed that all the additional information will be completed, and a final version will be presented to the Committee in June 2022. In view of the performance section, the Chair asked if we should have an overarching section putting in individual contexts particularly as we move through the year.

The Committee acknowledged Sasha Sencier, Tanja Entwistle and Alec Cowell for all their hard work in completing this report. The Chair felt it was a very comprehensive report full of excellent and detailed information.

**Audit Committee:**

Reviewed the draft NHS North Yorkshire CCG Annual Report 2021/22, noting that a final version (post audit and NHS England review) will be presented at the June 2022 Audit Committee meeting alongside the CCG's audited accounts for final approval.

## 5.2 Legal Updates

The Director of Corporate Services, Governance and Performance took the Committee through the report for assurance which covered the following matters.

- Covid-19 Inquiry.
- Feedback around the NYCCG Covid-19 Vaccination Case in the Court of Protection. Working with the Local Medical Council (LMC) to look at a flowchart particularly around what type of paperwork is required if we get to this position again.

On the latter part, a discussion took place around the introduction of Liberty Protection Safeguards, given its complexity a question was raised on whether this is sitting high enough up on Directorate Risk Registers as a corporate risk. The Committee were given assurance that we are in a good position, and we have done all we can in identifying those risks and steps have been put in place to cover this additional workload.

### **Audit Committee:**

Noted the above and felt assured on the actions being taken.

## 5.3 Business Continuity Plan Review

The Corporate Services and EPRR Manager presented a summary of the report previously circulated and taken as read.

The Business Continuity Plan (BCP) requires review and approval on an annual basis to ensure its accuracy. It was noted this was previously approved by Governing body in October 2020 but has since been reviewed and minimal updates have been required regarding changes to staff names. The committee proposed to approve and recommend for approval to Governing Body.

### **Audit Committee:**

Noted and approved the amends to the BCP and confirmed assurance of the CCGs Business Continuity and EPRR processes.

## 5.4 EPRR Exercise – Cyber Resilience

The Corporate Services and EPRR Manager took the Committee through the report for assurance providing details of a Cyber Resilience Workshop run to ensure business continuity for business-critical activities in the event of internet and mobile phone networks.

All completed Business Continuity Action Cards will be collated and learning shared with wider teams and signed off by Directors.

The Chair felt it seemed a very worthwhile exercise.

### **Audit Committee:**

Noted the above.

## 5.5 FOI Year End Report to Audit

The Corporate Services and EPRR Manager took the Committee through the report for assurance.

The FOI report provided assurance of the CCGs full compliance with the FOI Act during 2021/22. It also provided assurance of transition work to ensure that the ICB will be compliant with the FOI Act from 1 July 2022.

**Audit Committee:**

Noted the above and felt assured on the actions being taken.

**6.0 Counter Fraud**

**6.1 Counter Fraud Progress Update**

The report was presented and taken as read summarising the counter fraud activity undertaken since the last Audit Committee. This included.

- Covered awareness work and strategic governance activities which have been undertaken.
- A summary of the Alerts and Fraud Prevention Notices circulated.
- Copy of the findings of the 2021/22 Fraud Awareness Survey.
- A report on the National Fraud Initiative data matching exercise.
- Update on the Violence Prevention and Reduction Standard work. The Local Security Management Specialist will be attending the CCG Staff Briefing on 17<sup>th</sup> May 2022 to inform staff of the new standard and raise awareness of what to do if they suffer any form of violence, abuse, or threats in the workplace.

**Audit Committee:**

Noted the above.

**7.0 Information Governance**

**7.1 IG Update and DPO Update Report**

The minutes of discussions at the Information Governance Steering Group (IGSG) meeting held on 31 January 2022 were provided to the Committee for assurance. On the latter part, a discussion took place around training reports for DSA Awareness Training, as the current compliance is at 96% it was confirmed that another update prior to June was not required.

**Audit Committee:**

Noted the above.

**8.0 Internal Audit**

**8.1 Internal Audit Annual Plan Progress Report**

The Internal Audit Manager took the Committee through the report for assurance summarising activity undertaken in relation to the 2021/22 Internal Audit Operational Plan up to 26 April 2022.

Five audit reports from the 2021/22 Plan have been issued since the last Audit Committee meeting.

Budgetary Control & Reporting and Key Financial Controls and Conflicts of Interest were both given an opinion of high assurance and will be reflected in the Head of Internal Audit Opinion.

In view of supporting transitional arrangements, a full report on the due diligence process and the Readiness to Operate Statement (ROS) will be brought to the Audit Committee in June for formal sign off.

**Audit Committee Members were asked if they had any questions, concerns, or comments regarding the above update.** There were no questions, concerns, or comments to raise.

**Audit Committee:**

Noted the above and felt assured on the actions being taken.

**8.2 Follow up of Internal Audit Recommendations Report**

Internal Audit presented a summary of the report, previously circulated and taken as read. The report outlined CCG progress with the implementation of Internal Audit Recommendations. 8 open recommendations and one recommendation has been completed since the previous report. A total of 37 recommendations have been completed in the last 12 months.

**Audit Committee:**

Received and noted the report.

**8.3 Draft Head of Internal Audit Opinion**

The report was presented for assurance and taken as read which included the draft Head of Audit Opinion for the North Yorkshire CCG for 2021/22. The report provided 'significant' assurance that there is a good system of governance, risk management and internal control designed to meet the organisations objectives and that controls are generally being applied consistently.

**Audit Committee:**

Noted the above.

**8.4 Internal Audit Plan 2022/23**

Internal Audit presented a summary of the three -month plan proposed for CCGs from April to June 2022. The Committee considered the contents and approved the three-month Internal Audit Plan for 2022/23.

**Audit Committee:**

Noted and approved the three-month Internal Audit Plan 2022/23.

**9.0 External Audit**

**9.1 Audit Progress and Technical Update Report**

Mazars presented a summary of the report, previously circulated and taken as read.

The report provided a brief update on the progress of the 2021-22 external audit including an update on the Mental Health Investment Standard. It also provided information on several national publications which may be of interest to members.

**Audit Committee Members were asked if they had any questions, concerns, or comments regarding the above update.** There were no questions, concerns, or comments to raise.

**Audit Committee:**

Received and noted the above for information.

**9.2 Audit Committee Forward Planner**

The Committee received a copy of the Forward Planner for information.

**Audit Committee:**

Noted the above.

**10.0 Any Other Business**

There being no other business the Chair declared the meeting closed.

**11.0 Date and Time of Next Meeting**

Monday 6<sup>th</sup> June 2022 at 9:30 a.m.

**Audit Committee:**

Noted the above.

**Follow up actions**

The actions required as detailed in these minutes are attached at Appendix A.

**Appendix A**

**North Yorkshire Clinical Commissioning Group  
Actions from the Audit Committee**

| <b>Meeting Date</b>                                | <b>Item</b> | <b>Action</b> | <b>Responsibility</b> | <b>Action Completed /<br/>Due to be Completed<br/>(as applicable)</b> |
|--|-------------|---------------|-----------------------|---|
| ALL ACTIONS ARE NOW COMPLETE AND HAVE BEEN REMOVED |             |               |                       |   |

## NORTH YORKSHIRE CLINICAL COMMISSIONING GROUP

### Audit Committee

Monday 6 June 2022

09:30 a.m.

| <b>Present</b> |                                    |
|----------------|------------------------------------|
| Ken Readshaw   | Lay Member for Audit (Chair)       |
| Dr Ian Woods   | Secondary Care Doctor (Vice Chair) |

| <b>In Attendance</b> |   |
|----------------------|---|
| Jane Hawkard         | Chief Finance Officer (Member only) (joined by telephone)           |
| Julie Warren         | Director of Corporate Services, Governance & Performance            |
| Dr Charles Parker    | Clinical Chair  |
| Alec Cowell          | Deputy Director of Financial Services & Reporting                   |
| Sasha Sencier        | Senior Governance Manager and Board Secretary to the Governing Body |
| Steve Moss           | Representing Counter Fraud  |
| Campbell Dearden     | Mazars  |
| Mark Kirkham         | Mazars  |
| Kim Betts            | Internal Audit Manager, Audit Yorkshire                             |
| Helen Higgs          | Head of Internal Audit  |
| Catherine Gibson     | (Secretariat)   |

| <b>Apologies</b> |                          |
|------------------|--------------------------|
| Sue Peckitt      | Chief Nurse              |
| Dr Chris Ives    | GP Governing Body Member |
| Sheenagh Powell  | Lay Member for Finance   |
| Rosie Dickinson  | Counter Fraud            |

### 1.0 Apologies for Absence and Quorum

Apologies received: Dr Chris Ives, Sheenagh Powell, Sue Peckitt, Rosie Dickinson

### Audit Committee:

Noted attendance and confirmed the meeting is quorate under the requirements set out within the Terms of Reference.

### 2.0 Declarations of Interest in Relation to the Business of the Meeting

The Chair reminded committee members of their obligation to declare any interest they may have on any issues arising at committee meetings which might conflict with the business of NHS North Yorkshire CCG. No declarations of interest in relation to the business of the meeting were noted.

**Audit Committee:**

Noted there were no declarations of interest in relation to the business of the meeting.

**3.0 Minutes of the meeting held on 26 April 2022**

Minutes of the meeting held on 26 April were reviewed by the Audit Committee: for accuracy and agreed as a true and accurate record.

**Audit Committee:**

Approved the minutes.

**3.1 Matters arising from the Minutes**

All outstanding actions were now complete.

**4.0 Finance**

**4.1. Financial Issues Update**

The Chief Finance Officer informed the Committee that the CCG has now submitted a balanced plan.

**Audit Committee Members were asked if they had any questions, concerns, or comments regarding the above update.** There were no questions, concerns, or comments to raise.

**Audit Committee:**

Noted the update.

**At this point, the running order of the meeting was changed and therefore Item 9.1 External Audit Report would now be before the finance reports 4.1 and 4.2.**

**9.0 External Audit**

**9.1 Audit Progress and Technical Update Report**

Mazars presented a summary of the Audit Completion Report for the year ended 31 March 2021.

The scope of the work, including identified significant audit risks and other areas of management judgement, was outlined in the Audit Strategy Memorandum presented on 23 November 2021. Mazars have reviewed their Audit Strategy Memorandum and concluded that the original significant audit risks and other areas of management judgement remain appropriate.

An update in relation to the significant matters outstanding will be through the issuance of an Audit Completion letter. It was noted there are currently no significant matters that would require modification of the audit opinion and nothing to date that need to be brought to the Committee's attention.

Mazars highlighted the delay in certification of the completion of the Audit would not be ready and the likelihood that would roll over into July.

On the latter part, a discussion took place around the follow up of previous internal control points, it was felt we need to carry this into the ICB and ensure our good practice is continued into the ICB going forward.

**Audit Committee Members were asked if they had any questions, concerns, or comments regarding the above update.** There were no questions, concerns, or comments to raise.

**Audit Committee:**

Received and noted the report.

**4.2a Final Accounts and Financial Statements**

The Deputy Director of Financial Services presented the 31<sup>st</sup> March 2022 statutory accounts to the Committee for approval. It was noted that whilst the majority of the external audit work has now been completed there are still some areas outstanding.

The headline figures noted at the Committee on 26<sup>th</sup> April remain unchanged.

**Audit Committee:**

Approved the statutory accounts to the 31<sup>st</sup> March 2022 (subject to the completion of the external audit work).

**4.2b Final Annual Report and Annual Governance Statement**

The Accountable Officer presented a summary of the 2021/22 report for NHS North Yorkshire CCG to approve alongside the CCG's annual accounts for 2021/22 detailed as Item 4.2 on the agenda.

**Audit Committee:**

Approved the Annual Report for 2021/2022 and Annual Governance Statement and thanked all those involved with the production of the accounts and the report.

**5.0 Corporate and Governance**

**5.1 ICB Transition and Due Diligence Update**

The Director of Corporate Services, Governance and Performance took the Committee through the report for assurance providing an update on the due diligence processes, linked to the organisational transition to the Humber and North Yorkshire Integrated Care Board.

It was noted there was nothing of any significance to report. The Chair acknowledged a huge amount of work has been done in such a short space of time and felt content and assured we are on track, and this is testament to all the work that has been done.

**Audit Committee:**

- Received assurance that the CCG continues to monitor, manage, and maintain robust governance arrangements and controls during the transition to the ICS.
- Accepted that the CCG is managing the due diligence process effectively during this period of transition.
- Noted the Accountable Officer due diligence assurance letter to the Designate ICB

Chief Executive to provide assurance that the NY CCG has followed a robust due diligence process to prepare for closedown and for the safe transfer of staff and property (in its widest sense) to Humber and North Yorkshire ICB on 1 July 2022

## 6.0 Counter Fraud

### 6.1 Annual Counter Fraud Report 2021/22

The report summarised the counter fraud activity undertaken on behalf of the CCG during the 2021/22 financial year. The report also contained a summary of the responses provided on behalf of the CCG regarding the Counter Fraud Functional Standard Return (CFFSR) self-assessment exercise.

**Audit Committee Members were asked if they had any questions, concerns, or comments regarding the above update.** Audit Committee Members thanked Rosie Dickinson for all her hard work and support with the CCG. Steve Moss also thanked everyone for their support and assistance and would make sure it was reported back to Rosie.

There were no further questions, concerns, or comments to raise.

#### **Audit Committee:**

Noted the report.

### 6.2 Proposed Counter Fraud Plan Quarter 1 2022/23

The plan summarised the counter fraud work which will be delivered during Quarter 1 of the 2022/23 financial year. In essence, the work contained within the plan will ensure that the CCG maintains compliance with the NHSCFA Counter Fraud Standards.

#### **Audit Committee:**

Noted and approved the report.

## 7.0 Information Governance

### 7.1 IG Update and DPO Update Report

The minutes of discussions at the Information Governance Steering Group (IGSG) meeting held on 4 May 2022 were provided to the Committee for assurance which included.

- Progress against the IG work plan.
- Action as required in relation to reported incidents.
- Compliance with requirements under Data Protection Act (2020).
- Compliance with requirements under the Freedom of Information Act (2000).
- Data Protection Officer updates.
- The DPS toolkit would be reviewed by Sue Peckitt in the absence of the CFO due to annual leave before submission at the end of June with Helen Sanderson. The toolkit will then be submitted by Helen,

#### **Audit Committee:**

Noted the update.

## 8.0 Internal Audit

The Chair welcomed Helen Higgs, new Head of Internal Audit to the meeting.

### 8.1 Internal Audit Progress Report

The Internal Audit Manager took the Committee through the report for assurance summarising activity undertaken to complete the NHS North Yorkshire CCG 2021/22 Internal Audit Operational Plan up to 6 June 2022.

The 2021/22 Operational Plan was previously agreed by the Audit Committee in June 2021.

Two audit reports have been issued since the last Audit Committee meeting.

1. Continuing Healthcare – Funded Nursing Care given an opinion of 'significant' assurance.
2. Continuing Healthcare – iQA/Reporting – N/A- In Draft

**Audit Committee Members were asked if they had any questions, concerns, or comments regarding the above update.** There were no questions, concerns, or comments to raise.

#### **Audit Committee:**

Noted the report.

### 8.2 Follow up of Internal Audit Recommendations Report

Internal Audit presented a summary of the report, previously circulated and taken as read. The report outlined CCG progress with the implementation of Internal Audit Recommendations. It was noted there are ten open recommendations and no recommendations have fallen due for completion since the last report. A total of 33 recommendations have been completed in the last 12 months. A very complete set of results.

**Audit Committee Members were asked if they had any questions, concerns, or comments regarding the above update.** There were no questions, concerns, or comments to raise.

#### **Audit Committee:**

Received and noted the report.

### 8.3 2021/2022 Internal Audit Annual Report and Head of Audit Opinion

The report was presented for assurance and taken as read which summarised the activity undertaken in relation to the 2021/22 Internal Audit Operational Plan and included the Head of Audit Opinion for 2021/22, which confirmed an overall opinion of 'High Assurance'.

The Chair said it was a fantastic achievement to receive 'high assurance'. He felt assured there is a good system of governance, risk management and internal control designed to meet the CCG's objectives and that controls are generally being applied consistently, this is also a reflection of the staff's hard work and their ethos. The Chief Finance Officer echoed that; we have also worked together as a team with our service providers in both internal and external audit. What a great place to finish! The Head of Internal Audit also expressed her

thanks for all the hard work, the fact we have been able to deliver the plan particularly in the difficult last two years is a fantastic achievement.

**Audit Committee Members were asked if they had any questions, concerns, or comments regarding the above update.** There were no questions, concerns, or comments to raise.

**Audit Committee:**

Noted the report.

**9.0 External Audit**

9.1 The Audit Completion Report was presented earlier on in the meeting.

**10.0 Finance – Accounts to 30<sup>th</sup> June 2022**

**10.1 Accounts Timetable**

The Deputy Director of Financial Services presented the report making the committee aware of the timetable for producing the final set of accounts for the CCG, and to provide assurance that the necessary preparation work is underway to ensure accounts are produced to a satisfactory standard and in line with key deadlines.

**Audit Committee:**

Noted the report.

Amanda Bloor, Accountable Officer left at this point but thanked everyone for all their support.

**10.2 3 Month Accounts to 30<sup>th</sup> June 2022 – Going Concern Declaration**

The report was presented to the Committee for assurance that management has considered and formed a view on the 'going concern' status of NHS North Yorkshire CCG with regards to the 30<sup>th</sup> June 2022.

**Audit Committee:**

Noted the report.

**10.3 3 Month Accounts to 30<sup>th</sup> June 2022 – Declaration from Management & those charged with Governance**

The summary of the Declaration was presented to the Committee for assurance. It was reported that the Audit Committee agreed the joint response from management and those charged with governance, and response to the questions raised by the External Auditors were attached as an appendix to the paper. The Audit Committee therefore approved the declaration from management and those charged with governance with the recognition that the ICB Audit Committee will also require to review this as Q1 is not yet ended.

**Audit Committee:**

Approved the Declaration from Management and those charged with Governance.

**10.4 Losses and Special Payments**

No other losses and special payments were noted. The CFO notified the Committee of an accounting issue regarding a redundancy payment for an NHS Sheffield CCG employee who worked as part of the Calderdale & Kirklees CCG team on the NHS 111 contract. The External Auditors and the CCG Finance team have agreed that there will be no recognition of any

costs in the CCG statutory accounts due to the materiality of the issue, the reporting in full agreed by Sheffield CCG and the fact that the CCGs contract with Calderdale and Kirklees does not give us influence over the staff working on the service.

**Audit Committee:**

Noted the update.

**11.0 Any Other Business**

The Vice Chair bid a very fond farewell to the final Audit Committee. He also expressed his thanks to staff for all their support and hard work which has been amazing!

There being no other business the Chair declared the meeting closed.

**Appendix A**

**North Yorkshire Clinical Commissioning Group  
Actions from the Audit Committee**

| Meeting Date   | Item | Action | Responsibility | Action Completed / Due to be Completed (as applicable) |
|--|------|--------|----------------|--|
| All actions are now complete and have therefore been removed |      |        |                |  |