

Audit Committee
Held on 10 October 2023
1500-1700hrs
 via MS Teams

[Chair: Cynthia Conquest, Non-executive Director]
 (all Board members invited to attend)

Unconfirmed

MINUTES

Present		
Mrs C Conquest (Chair)	CC	Non-executive Director
Mrs D Leacock	DL	Associate Non-executive Director
In attendance		
Ms A Ahilan	AA	BDO, Internal Auditors
Mrs A Colling	AC	Executive Assistant (<i>minutes</i>)
Mr T Glenn	TG	Deputy CEO and Chief Finance & Commercial Officer
Mrs A Jarvis	AJ	Trust Secretary
Mrs A Mason-Bell	AMB	BDO, Internal Auditors
Mr H McEnroe	HMc	Chief Operating Officer
Mrs E Midlane	EM	Chief Executive
Mrs O Monkhouse	OM	Director of Workforce & Organisation Dev
Dr H Perkins	HP	Public Governor
Mr A Raynes	AR	Director of Digital/CIO
Mrs M Screaton	MS	Chief Nurse
Mr J Shortall	JS	Local Counter Fraud, BDO
Mr M Twyford	MT	KPMG, External Auditors
Apologies		
Mr M Blastland	MB	Non-executive Director
Mr D Burns	DB	Public Governor
Mrs S Harrison	SH	Deputy Chief Finance Officer
Mr G Rubins	GR	BDO, Internal Auditors
Dr I Smith	IS	Deputy Medical Director

The minutes are noted as per order of discussion, which may differ from Agenda order.

Agenda Item		Action by Whom	Date by When
1	WELCOME, APOLOGIES AND OPENING REMARKS		
23/122	The Chair opened the meeting and apologies were noted as above. It was noted that agenda items would be taken out of order to accommodate colleagues who could only attend parts of the meeting.		
2	DECLARATIONS OF INTEREST		
23/123	There is a requirement that Board members raise any specific		

Agenda Item		Action by Whom	Date by When
	<p>declarations if these arise during discussions. No specific conflicts were identified in relation to matters on the agenda.</p> <p>A summary of standing declarations of interests are appended to these minutes.</p>		
3	MINUTES OF MEETING held on 17 July 2023		
23/124	Approved: The Audit Committee approved the Minutes of the extraordinary meeting held on 17 July 2023 and authorised these for signature by the Chair as a true record.	Chair	10.10.23
4.1	ACTION CHECKLIST		
23/125	<p>The Committee reviewed the Action Checklist and updates were noted.</p> <p>CC referred to Action 23/109 Waiting List Management, and discussion on comparisons with other Trusts. AMB explained that when BDO benchmark in future, they will make it clear which parts are being benchmarked and why certain Trusts have been chosen. AMB will bring this back to the next meeting for clarity.</p>	AMB	18.01.24
5.1	BOARD ASSURANCE FRAMEWORK (BAF)		
23/126	<p>Received: A report to provide assurance around the operation of the Board Assurance Framework (BAF) which forms a part of the overall risk management and assurance process of the Trust and allows the Board to maintain oversight of the principal risks to delivery of the Trust's strategic objectives.</p> <p>Reported: AJ gave a summary of the current position: Two risks have reduced: BAF 1021 Cyber risk (now RRR 12) BAF 3040 M.Abscessus (now RRR 10)</p> <p>The papers included sight of Risks 20 and above and assurance mapping which has been seen through other committees.</p> <p>Discussed: DL referred to BAF 3040 M.Abscessus and asked how comfortable the Trust was with this risk rating in the light of new cases being recently reported. AJ advised that this had been discussed recently at Q&R and that it would be reviewed once the relatedness testing was received. MS advised that there was a delay on this testing; this has been referred to NHSE and we are exploring other avenues to get the relatedness testing results. CC queried the 'limited' assured risk noted on three risks where it was not clear in the narrative when these risks would move from limited to adequate. AJ advised that discussion with MS on HCAI where some parts were still limited assurance. She suggested reviewing these risks through committees to look at as a whole. EM referred to the EPR where this is being worked through and should come together for the December Board workshop and bring to the January 2024 meeting. EM added that on the Activity Recovery and Productivity risk, there is progress with this work (patient safety initiatives and weekend working)</p>		

Agenda Item		Action by Whom	Date by When
1508hrs HMc joined	<p>and suggested that HMc could extrapolate some information from the recovery plan to add into the BAF.</p> <p>HMc explained some of the plans in place in the activity recovery model. He will update to the next meeting on defining the impact of industrial action, defining the impact of critical and recovery timescales on patient safety initiatives.</p> <p>CC was pleased to see the inclusion of assurance mapping and asked for timescales to be added in future. CC asked for comments by BDO. AMB felt it was adequate and a good basis; key would be to keep it under review as to how it works and the information coming from assurances along with timeframes for any gaps.</p> <p>Noted: The Audit Committee noted the Board Assurance Framework.</p>	HMc	18.01.24
6	LOCAL COUNTER FRAUD – BDO		
6.1	Progress Report		
23/127	<p>Received: Counter Fraud Progress Report October 2023 Reported: JS</p> <p>Key points: National Fraud Initiative (NFI) work is going well and subsequent to this report, AJ has finished the Companies House matches which is presented in the next item. There is good progress through that exercise which formally completes in February 2024.</p> <p>Two fraud prevention notices from the centre relating to South-East and London areas on staffing type issues (working elsewhere and impersonation of medical professional).</p> <p>A bulletin on Mandate fraud is issued periodically and these alerts form part of bespoke training sessions with HR and Finance Teams.</p> <p>He explained an issue with a purchase order believed to be from a genuine supplier which turned out to be a bogus supplier. This was flagged quickly by the Trust's finance and procurement staff with swift action taken and no loss incurred.</p> <p>Discussed: CC queried the bogus supplier and how it happened. JS gave further detail on this and confirmed no delivery or purchases were made. CC asked that the Committee's thanks be passed on to finance and procurement staff for their vigilance. AR commended work by James on fraud awareness which has raised its profile. AR noted the increasing use of tech to act and recreate website that emulate professional sites and services. He thanked JS for highlighting this.</p> <p>International fraud awareness week is an annual event in November; information from Counter Fraud Authority (CFA) will be disseminated to staff through Trust Comms.</p> <p>Noted: The Audit Committee noted the Local Counter Fraud Progress Report.</p>		

Agenda Item		Action by Whom	Date by When
15.1	DN259 Freedom to speak up (FTSU): Speak up policy for the NHS		
23/128	<p>Received: A revised policy for review by the Committee.</p> <p>Reported: OM OM confirmed that the national guidance had been integrated into the draft policy, this has been reviewed and recommended by the Joint Staff Council and CC had had earlier sight of this.</p> <p>Discussed: No other issues were raised.</p> <p>APPROVED: The Audit Committee noted the update on DN259 FTSU: Speak up policy for NHS and approved the revised policy.</p>		
14	AD HOC / ANNUAL REPORTS		
14.1	Financial Controls salary overpayments (6-month review)		
23/129	<p>Received: An update Reported: OM</p> <ul style="list-style-type: none"> • Detailed report received. • There are signs of improvement, and this is still work in progress. <p>Discussed: DL referred to outstanding overpayments from those who have left the Trust which related to four overpayments amounting to half of the amount outstanding. What is happening regarding these? Are will still in touch with these ex-staff and will these need to be written off? OM confirmed that all are in ongoing discussions, being worked through a process with the Trust and will not be written off. DL asked for an update on these at later stage.</p> <p>CC thanked OM for an informative report. She added a general comment to ask what Finance and Workforce staff are doing to minimise overpayments and strive to zero. OM, on behalf of Workforce, explained that sometimes issues are complicated on payroll forms, no error is intentional. The staff do aspire to get it right and not get complacent. TG, on behalf of Finance, added that three overpayments spanning over a year is low numbers; we continue to work with staff on processes.</p> <p>CC thanked OM and team for this good paper where we are seeing shoots of improvement. She is keen to keep this monitored and for clarity on payroll form to enable accurate data to be input.</p> <p>Move to 7.3.2</p> <p>Noted: The Audit Committee noted the update on salary overpayment.</p>	OM	18.01.24
7.3.2	Internal Audit report: Performance and Appraisal		
23/130	<p>Received: Internal Audit Report Final 2022/23: Performance and Appraisal.</p> <p>Reported: AMB</p>		

Agenda Item		Action by Whom	Date by When
<p>1531hrs MT arrived.</p> <p>1540 HMc left</p>	<p>Explained that the team had looked at policies, procedures and timeframes of appraisals being completed; testing had found a comprehensive appraisal procedure with supportive training. Key areas of concern: Appraisal compliance rates. The opinion in terms of framework was moderate, the compliance rates were not meeting the Trust's own expectations and various improvements noted in tracking and objectives being clearly set. The test set looked at two clinical directors and two non-clinical directorates (figures set out in page 4 of the report).</p> <p>BDO recommendations noted how the process and compliance can be improved. Management responses have been received for the Committee to consider.</p> <p>Discussed: OM advised that during COVID the appraisal process was stalled, and since then we have been focusing on compliance in divisions. We have been revising appraisal procedure, linking this to the work on compassionate and collective leadership where it is recognised that a good appraisal is a foundation for many other staff engagement issues. The new appraisal policy was launched in December 2022 with training. OM had requested this audit to review the process. It is helpful to have this oversight and feedback. Compliance is improving slowly. Comments coming in on the staff survey had queried good outputs from staff appraisals. An electronic appraisal process would be helpful but not solve all the issues such as time to have quality conversations. The audit is helpful and will inform how we move forward to improve appraisal compliance and have meaningful conversations.</p> <p>DL was concerned on the quality of some appraisals seen in the audit. She liked the idea of spot checks but aware there is not resource to do this and suggested taking the 'grandparent' approach. Spot checks might help to improve things. OM noted discussions with divisions on how good appraisals can help culture.</p> <p>CC referred to areas of concern where on a sample of 15 appraisals, there was no response from six line managers/. What are rules around responding to auditors and consequence of not responding? AMB advised that there is no consequence as such, but it does impact the ability to provide balanced view.</p> <p>EM recognised appraisal delays can occur due to clinical and operational commitments, noting that it would be useful to add into the audit an escalation point where the Trust Executive can help support movement in these areas.</p> <p>CC queried out of date appraisals particularly within Workforce and Finance directorates. Is there anything in directorates to do differently to ensure appraisals done on time? OM updated that Workforce compliance is now at 90% with review of the remaining 10% at bi-weekly meetings. TG advised that within Finance directorate, there is a high percentage of</p>		

Agenda Item		Action by Whom	Date by When
<p>1549hrs OM left</p>	<p>Estates staff with non-compliance. This forms part of an action plan for the new Director of Estates to improve appraisals.</p> <p>CC referred to the recommendation to have appraisals to all start in April, not by employment start date; querying how this would line up with the setting of Trust objectives which are set in January.</p> <p>OM advised that this aspect was discussed during the policy review and, even as a small Trust, this would be a major piece of work. The main Trust focus is currently on prioritising capacity. Within Workforce the priority work is on updating policies etc.</p> <p>CC asked, for transparency, if this could be discussed at Workforce Committee and minuted. OM suggested that objective timings could be discussed by the Executive Team ahead of next year's objective setting.</p> <p>CC referred to the procurement of central appraisal software where the audit noted that there were not resources to do this. Should this be sighted at Board?</p> <p>OM explained that reasoning was that an electronic appraisal system would be part of virtual learning programme and the timing of this – and not that there was an issue with a standalone electronic system. Again, for transparency, CC requested that this be discussed and minuted by the Workforce Committee.</p> <p>Noted: The Audit Committee noted the Internal Audit Report on Performance and Appraisal.</p>	<p>OM</p> <p>OM</p>	<p>Tbc</p> <p>Tbc</p>
<p>6.2</p>	<p>Managing Conflicts of Interest (6 monthly review)</p>		
<p>23/131</p>	<p>Received: A progress report on compliance with the Trust Policy on management of conflicts of interest (DN313).</p> <p>Reported: AJ</p> <ul style="list-style-type: none"> • All staff have recorded their declarations on to the system. • Monthly reminders are working to help reporting by decision making staff. • Staff comms on Declarations of Interest were included in the September All-Staff Briefing. • There are 17 non-decision making staff also reporting. • DN313 is further on today's agenda at Item 15.2; it has been reviewed with minor updates. • The National Fraud Initiative – received the summary of five queries; appropriate declarations were in place. Work is in hand to link the NFI information to our own Declaration of Interest work and vice versa. <p>Discussed:</p> <p>CC commented that 98% compliance is a good improvement; and pleased with the work around NFI.</p> <p>Noted: The Audit Committed noted the progress report on compliance with the Trust Policy on management of Conflicts of Interest.</p>		

Agenda Item		Action by Whom	Date by When
7	INTERNAL AUDIT – BDO		
7.1	Progress Report		
23/132	<p>Received: Internal Audit Progress Report Reported: AMB</p> <ul style="list-style-type: none"> • Three reports are finalised (and on the agenda). • Audit field work on salary overpayments is progressing well. • Request for another audit on charitable funds; this will be scoped soon (looking at SFIs and charity objectives aligning with Trust priorities) and aim to complete before Christmas to come to January 2023 Audit Committee • Attached various briefing papers in the reference pack. • Updated on progress and timings for other audit reports. <p>Discussed: No further items were raised.</p> <p>Noted: The Audit Committee noted the Internal Audit Progress Report.</p>		
7.2	Follow up of Internal Audit Recommendations Report		
23/133	<p>Received: Internal Audit follow up of recommendations report Reported: AA</p> <p>Following up three of four audits as Waiting List Management was recently finalised. Updated on work in progress with audit recommendations.</p> <p>Discussed: CC asked what confidence do we have on completion, now that dates have been moved to Dec 23, and not met previous deadlines? AA advised that three audits are on latter stages of completion and confident that these will be complete by December.</p> <p>Regarding STA division, who are not responding, AA advised that the date has been changed to January 2024, will keep trying. MS will pick this up, speak to the division, and get response and plan.</p> <p>Noted: The Audit Committee noted the Follow Up of Internal Audit Recommendations Report.</p>	MS	18.01.24
7.3.1	Internal Audit report: Divisional Governance – Cardiology		
23/134	<p>Received: Internal Audit Report Final 2022/23: Divisional Governance: Cardiology.</p> <p>Reported: AMB</p> <p>In scoping, BDO took on comments from the last meeting and extended testing to include exploring attendance and compliance in a broader giving. Overall, there is a solid framework in place to manage governance in the Cardiology Division, with well-defined structures, clear terms of reference and regular monthly meetings. There is clear documentation of discussions and actions arising. Risk management, working effectively with escalation and reporting upwards. The work highlighted some areas of concern which resulted in a moderate opinion:</p>		

Agenda Item		Action by Whom	Date by When
1600hrs DS arrived	<ul style="list-style-type: none"> - Staff absences from meetings, which could affect quality/breadth of discussion. - Escalation of issues to supporting meetings for review. - Identified issues on matters under investigation; a mix of record keeping and areas where actions have not been taken within timeframes. - Mandatory training just below Trust target. <p>Discussed: MS advised that she had reflected on this audit and on the STA divisional governance audit and was happy that structures are in place. There is a concern regarding attendance at meetings, where this is generally clinical staff and the ability to attend the meetings due to clinical commitments. It is often the same staff attending, which does not give the breadth of staff. We would need to look at the organisation of these meetings to improve this and support clinical staff to take part fully.</p> <p>DL was concerned on key reports not being circulated in time and meeting attendance as raised. She asked for clarity on a management response on review of timings of meetings for 2024. What does this mean? EM advised that we are still in job planning round, meaning it is difficult to pin down availability of clinical/consultant staff time until that is done, but acknowledged that this could be clearer in wording.</p> <p>CC noted the BDO summary report on governance/divisional themes resulting from the three audits completed, do we plan to use this to move good practice across other divisions? MS referred to work due to start on divisional leadership, where this report is a good example for teams to share and pick up in that work.</p> <p>Noted: The Audit Committee noted the Internal Audit Report on Divisional Governance: Cardiology.</p>		
7.3.3	Internal Audit report: Safer Staffing and Data Quality		
23/135	<p>Received: Internal Audit Report Final 2022/23: Safer Staffing and Data Quality.</p> <p>Reported: AMB Overall, the framework shows well established and documented processes. When looking at data supporting staffing levels and KPIs, it was found that figures re. incidents and overdue incidents, were quite high. There needed to be an update to the eRoster policy to support SafeCare Live procedure and some data inaccuracies in Unify. Management responses have been received along with an update since the report was issued – BDO would be content to update the opinion on advice of the Committee.</p> <p>Discussed: MS noted that there were a number of red flags on this report, however, she reassured that all red flags which indicate that staffing levels were incorrect, are worked on at the time; it is the process of closing in timely way is the part which is failing. As assurance that staff is safe, MS referred to records from rosters and</p>		

Agenda Item		Action by Whom	Date by When
	<p>outcome measures showing nurse to patient ratio with recorded mitigation do fall within required compliance. This matter had been raised by the Trust prior to the audit and is now an agenda item on the Safer Staffing weekly meetings. The position has vastly improved (reducing queries from in the 1000's to 300) due to this and on review, there are no concerning items. All clinical incidents relating to staffing are closed. Referring to Inaccuracies with the Unify submission related to a transcribing error, and not a process where we are reporting on wrong numbers.</p> <p>The SafeCare Live document has been through governance and signed off at Committee.</p> <p>MS acknowledged that the report was concerning on first read and reassured that it highlighted which the Trust were aware of and had measures in place to address.</p> <p>Referring to benchmarking of care hours per patient day (CHPPD), MS advised that RPH is higher than other Trusts as we have a have higher proportion of higher level of care beds vs ward beds, compared to other organisations and RPH specialities demand a higher nurse to patient ratio.</p> <p>CC referred to CHPPD and was not alarmed by this due to RPH specialist nature and thanked MS for the assurances. DL thanked MS for the explanations which gave assurance. She was pleased that Safer Staffing level queries had been picked up and asked how the remaining 300 outstanding queries are getting closed down. MS advised that each area is working through their part of this to review and close down.</p> <p>CC asked, that in terms of getting this to zero, is this sustainable? MS advised that the revised way of now working with matrons and ward sisters gives more ownership and oversight of these aspects in the role.</p> <p>CC asked BDO if these assurances would change the limited opinion? AMB advised that the opinion would say as limited, but BDO would be n happy to update management commentary to add in context provided by MS and Jennifer Whisken yesterday.</p> <p>CC recommend this goes to Workforce Committee for their scrutiny and ongoing review.</p> <p>Noted: The Audit Committee noted the Internal Audit Report on Safer Staffing and Data Quality.</p>	Workforce Cttee	Nov 23
7.4	7.4 BRIEFING PAPERS (attached in reference pack)		
7.4.1	Internal audit briefing paper - Environmental sustainability		
23/136	<p>Noted: The Audit Committee noted this briefing. CC asked for this to briefing to link into the Sustainability Report due to the January 2024 Audit Committee meeting. The briefing paper to be added to January papers.</p>	TG AC	18.01.24

Agenda Item		Action by Whom	Date by When
7.4.2	Internal Audit Benchmarking 2022-23		
23/137	<p>CC thanked AMB for this good report. AMB noted a positive report overall. She added that having worked with the Trust over a few years now, BDO are able to delve deeper and understand better. There is good dialogue with management on issues. CC noted that the number of audits is below average based on revenue income and perhaps this needs discussion. TG referred to the comparison which is based on total revenue and asked if this is adjusted for high cost drugs and devices? If not, this could skew the total revenue figure – AMB will look at this and amend.</p>	AMB	18.01.24
7.4.3	Internal Audit Summary Report - Divisional Governance Themes		
23/138	<p>Noted: The Audit Committee noted this report which was included in discussion under Item 7.3.1.</p>		
7.4.4	BDO Global Risk Landscape Report 2023		
23/139	<p>Noted: The Audit Committed noted this report.</p>		
8	EXTERNAL AUDIT		
	See Item 13.3		
9	GOVERNANCE ASSURANCE OVERVIEW		
23/140	<p>Received: Chair's reports from the Committees below, which have been submitted to Board of Directors'/Trustee Board meetings, since those last reported to the Audit Committee meeting on 17 July 2023:</p> <ul style="list-style-type: none"> 9.1 Quality & Risk Committee 9.2 Performance Committee 9.3 Strategic Projects Committee 9.4 Charitable Funds Committee 9.5 Workforce Committee <p>Reported: The reports were taken as read.</p> <p>Noted: The Audit Committee noted the Governance Assurance Overview.</p>		
10	BAD DEBT WRITE-OFFS		
23/141	<p>Received: Update report on the debts written off in the financial year 202/24.</p> <p>Reported: TG</p> <p>Discussed: EM queried the total value of the small debt balances as £23 written off over 34 invoices. TG clarified that this is where there is a residual balance on an invoice of less than £5 and that the invoices were originally raised for larger sum. It would cost more in admin work to chase these small residual amounts, hence the write-off.</p>		

Agenda Item		Action by Whom	Date by When
	Noted: The Audit Committee noted the update on Bad Debt Write Offs.		
11	LOSSES AND SPECIAL PAYMENTS		
23/142	<p>Received: To report to the Committee the losses and special payments made for the period 1 April 2023 to 30 September 2023.</p> <p>Reported: TG</p> <p>Discussed: No items were raised.</p> <p>Noted: The Audit Committee noted the report on Losses and Special Payments.</p>		
12	WAIVER TO STANDING FINANCIAL INSTRUCTIONS		
12.1	Q2 Report		
23/143	<p>Received: Report to the Committee on any waivers to Standing Financial Instructions made for the remaining period of Q2 2023/2024.</p> <p>Reported: TG</p> <p>The report brings the Committee up to date on the waiver position and this shows continuing good progress to reduce waivers. There is still some work in progress to improve i.e., maintenance of sole provider based equipment.</p> <p>CC referred to the July report where two waivers were pending (waivers 753 and 756) and asked the status to close the loop. There are two pending items from this report which she would like to see closed off in the January 2024 report.</p> <p>TG apologised that this information was not included in the report.</p> <p>TG confirmed that the two pending Waivers in this month's report were approved as follows: Waiver 764: Point of Use filters which we continue to use on basis of Water Safety Group recommendation. Waiver 765: Maintenance agreement for sternum saws.</p> <p>TG highlighted the need within procurement to purchase maintenance packages at the same time as the equipment. TG will provide a post meeting note on the two pending waivers from July.</p> <p>Discussed:</p> <p>Noted: The Audit Committee noted the update on Waiver to Standard Financial Instructions.</p> <p><i>Post meeting note – TG update on July waivers pending: Waiver 753: IT Health for VPN tokens from existing provider – Rejected. Waiver 756: GHX Ltd for Pharmacy procurement software – Rejected.</i></p>		
15.2	POLICY REVIEWS		
	DN313 Managing Conflicts of Interest		
23/144			

Agenda Item		Action by Whom	Date by When
	<p>Received: Draft Updated Policy DN 313 Managing Conflicts of Interest for review and approval by the Committee.</p> <p>Reported: AJ The main changes were dates and the job title for the new Trust Secretary who joins us in January 2024, where the job title has changed to Associate Director of Corporate Governance.</p> <p>Discussion: No items were raised.</p> <p>Approved: The Audit Committee approved the revised DN313 Management Conflicts of Interest policy and procedure.</p>		
13	CHARITY – ANNUAL REPORT & ACCOUNTS 2022/23		
13.1	ANNUAL ACCOUNTS		
23/145	<p>Received: The draft Annual Report and Accounts of the Charity for the year ending 31 March 2023.</p> <p>Reported: TG. The Charitable Funds Committee has reviewed the documents and were satisfied with the Annual Report and the production of the Accounts. TG noted that there is one item on the SUD (Summary of Unadjusted Differences) and explained what this related to. MT also clarified how this was identified within the testing process; it amounts to approx. £100. This has been discussed in full detail with finance colleagues. He confirmed that the Statement of Financial Activity (SOFA) impact will be nil.</p> <p>MT provided an update on the status of the Accounts with areas outstanding noted as:</p> <ul style="list-style-type: none"> - Subsequent events: this will be completed at date of signing. - Review of final Annual Report and Accounts; this will be done on the final version approved today. - Partner review of audit work – almost finished and in hand. - Management representation letter and finalise audit report and sign; these are final day activities. <p>He also mentioned: ISA – noted the mis-statement. Control point raised on page 7 – this is an informal point required to note and MT explained this.</p> <p>Discussed: CC asked how a lay person would understand the £100 to £12,000 movement? How can assurance be given on this? TG suggested not to change the accounts or for it to appear in the notes. He suggested adding more explanatory text to the table explaining that this would be something that KPMG would not normally recommend adjusting. MT proposed making an adjustment to the text and nil SOFA impact, and then propose looking at a re-edit; it would be helpful to readers to split that mis-statement out into factual and projected element to make it clearer. CC agreed that this would be useful.</p>		

Agenda Item		Action by Whom	Date by When
	DL thanked MT for explaining this and that a SOFA impact at zero would be helpful to readers of the Accounts. Noted: The Audit Committee approved the Annual Accounts, with final amendments as discussed, to go to the Trustee Board for approval.		
13.2	ANNUAL REPORT		
23/146	Received: The draft Annual Report and Accounts of the Charity for the year ending 31 March 2023. Reported: DS Took the report as read and invited questions. Discussed: CC noted that the Annual Report was well laid out, easy to read, liked the photos and stories. Approved: The Audit Committee approved the Annual Report to go to Trustee Board for approval.		
13.3	CHARITY ISA 260		
23/147	Received: The ISA 260 for the Charity. Reported: TG. Discussed: Noted as discussed earlier. Noted: The Audit Committee approved the Charity ISA 260.		
13.4	LETTER OF REPRESENTATION		
23/148	Received: The Letter of Representation Reported: TG. Discussed: No items were raised. Approved: The Audit Committee approved the Letter of Representation.		
16	ANY OTHER BUSINESS		
23/149	TG provided an update on Waiver 753 and will provide an update on Waiver 756 via post meeting update.		
17	FORWARD PLANNER AND MEETING REVIEW		
17.1	Audit Committee Forward Planner		
23/150	Noted: The Audit Committee noted the meeting forward planner.		
17.2	Review of meeting agenda and objectives		
23/151	The Committee confirmed: - All items on the agenda had been covered.		
17.3	Any other items for next meeting		
23/152	Item 7.4.1 BDO briefing paper on Environmental Sustainability to go to January 2024 meeting along with the update report from the Trust on Sustainability.		

Agenda Item				Action by Whom	Date by When
	FUTURE MEETING DATES: 2024				
	2024 Dates				
	18 January	0930-1130hrs	MS Teams		
	11 March	1200-1400hrs	F2F	HLRI room 89	
	11 March (NEDS Private meeting with Auditors)	1400-1500hrs	F2F	HLRI room 89	
	23 May (AR & A/cs sign off)	0930-1130hrs	MS Teams		
	20 June (AR & A/cs sign off final)	1000-1200hrs	MS Teams		
	18 July	0930-1130hrs	MS Teams		
	17 October	0930-1130hrs	MS Teams		

The meeting finished at 1650hrs.

Signed:

Date:

**Royal Papworth Hospital NHS Foundation Trust
Audit Committee meeting
10 October 2023**

DRAFT