

Report to:	Trust Board
Title of report:	Audit Committee Report to Trust Board
Date of meeting:	8 December 2015
Status:	For Discussion
Chairperson:	Mr Geoff Hayward, Non Executive Director
Author:	Mrs Jayne Warner, Trust Secretary

Purpose	This report summarises the assurances received, approvals and decisions made by the Audit Committee.
Background	This committee meets at least quarterly and takes scheduled reports from the Trust Internal and External Audit Providers according to an established work programme.
Business undertaken	The Committee received assurance on actions being taken to address audit recommendations on the policies process.
	The Committee noted that this was the last meeting for Professor Barnett. The Trust Secretary would confirm with the Trust Chairman the membership of the Committee to ensure that quoracy was not compromised ahead of the March and May meetings to review and sign off the accounts.
	The External Auditors updated on audit planning for the audit of the 2015/16 accounts. The Committee considered the criteria for the organisation to prepare its accounts as a going concern.
	The Internal Audit providers highlighted the risk of the Trust failing to embed adequate control frameworks. The Committee noted the number of limited assurance reports received and were alerted to the risk of a limited assurance Head of Internal Audit Opinion for 2015/16. The Committee discussed the timetable and process to establish and agree the internal audit plan for 2016/17. The Committee noted with concern that there continued to be an issue in the release of staff for core training.
	The Committee considered the latest version of the BAF and the first iteration of a revised corporate risk register. The Committee sought further assurance on the continued development of the BAF and work to embed the document in Trust processes. The revision of the CRR was noted. This document would continue to be developed.
	The Committee noted the requirement for the Trust to appoint an Audit panel to advise on the appointment of external audit providers. Consideration would be given to linking with community partners when establishing this.

Risks to refer to risk register	Risk of limited assurance Head of Internal Audit Opinion for 2015/2016
Key decisions taken	2015/16 accounts to be prepared on basis of going concern. Partner organisations to be sought in appointment of Audit Panel.
Issues to escalate to Board	The Committee recommended that the Board receive the paper explaining the criteria for the accounts to be prepared as a going concern. To gain Board support of the Committees deliberation. The External Auditors had expressed concern regarding audit committee membership for the final accounts sign off. Trust Internal Auditors alerting to the risk of the Trust receiving limited assurance Head of Internal Audit Opinion for 2015/16.
Challenges and exceptions	None identified
Future exceptional items	None identified

Attendance 8 December 2015

Voting members

Mr Geoff Hayward (Chair)
 Professor Steve Barnett
 Mrs Kate Truscott

In attendance

Mr Peter Hollinshead, Interim Director of Finance and Corporate Affairs
 Mr Tony Crawley KPMG
 Mr Simon Gascoigne, 360 Assurance
 Mr Colin Hills, Assistant Director of Finance
 Mr Mike Norman, KPMG
 Mr Peter Riches, LCFS
 Mrs Jayne Warner, Trust Secretary