

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

<b>Purpose</b>	This report summarises the assurances received, approvals and decisions made by the Audit Committee.
<b>Background</b>	This committee meets at least quarterly and takes scheduled reports from the Trust Internal and External Audit Providers according to an established work programme.
<b>Business undertaken</b>	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.

<b>Risks to refer to risk register</b>	Risk of limited assurance Head of Internal Audit Opinion for 2015/2016
<b>Key decisions taken</b>	2015/16 accounts to be prepared on basis of going concern.  Partner organisations to be sought in appointment of Audit Panel.
<b>Issues to escalate to Board</b>	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.
<b>Challenges and exceptions</b>	None identified
<b>Future exceptional items</b>	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