

BNSSG ICB Audit and Risk Committee Meeting

**Minutes of the meeting held on 11th April 2025 at 14.00 via
Microsoft Teams**

DRAFT Minutes

Present		
John Cappock	Audit Committee Chair - Non-Executive Member	JCa
Jaya Chakrabarti	Non-Executive Member – People	JCh
Ellen Donovan	Non-Executive Member – Quality and Performance	ED
Alison Moon	Non-Executive Member – Primary Care	AM
Steve West	Non-Executive Member – Finance, Estates and Digital	SW
Apologies		
Lorna Harrison	Sirona	LH
Jeff Farrar	Chair, BNSSG	JF
Andrew Davies	Grant Thornton	AD
In attendance		
Nick Atkinson	Head of Internal Audit, RSM	NA
Matt Backler	Deputy Director of Finance, BNSSG	MB
Rob Hayday	Chief of Staff, BNSSG ICB	RH
Anne Tutt	NHS University Hospitals Bristol and Weston Foundation Trust Non-Executive Member	AT
Sarah Smith	Local Counter Fraud Service, ASW Assurance	SS
Connor Evans	Executive PA, BNSSG ICB	CE
Nic Saunders	Head of System Planning, BNSSG ICB	NS
Emma Brown	Head of Financial Services, BNSSG ICB	EB
Deborah El-Sayed	Chief Transformation and Digital information Officer, BNSSG ICB	DES
Sarah Truelove	Chief Financial Officer and Deputy Chief Executive, BNSSG ICB	ST
Beth Bowers	Audit Director, Grant Thornton	BB

	Item	Action
1	<p>Welcome and Apologies</p> <p>John Cappock (JCa) welcomed everyone to the meeting. Apologies were noted as above.</p>	

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	<p>JCa welcomed Joss Convey (JCo) to the meeting. JCo would be filling the role vacated by Jo Walker as a Local Authority Representative for the Audit and Risk Committee.</p> <p>JCa discussed the recent announcements about NHS England and ICBs, highlighting the uncertainty and the need to be nimble. JCa mentioned that the board took part in a seminar to work through the issues and hoped for more clarity by the June meeting.</p> <p>The board seminar focused on understanding the information available and developing a clear mandate for future discussions. The seminar highlighted the importance of focusing on value-adding activities.</p> <p>JCa reminded the committee of the four aims of the ICB, which were to improve outcomes and population health and healthcare, tackle inequalities, enhance productivity and value for money, and help with broader social and economic development.</p>	
2	<p>Declarations of Interest</p> <p>No Declarations of Interest were declared</p>	
3	<p>Minutes of the previous meeting held and Action Log</p> <p>The minutes of the previous meeting were agreed as a correct record following minor amendments.</p> <p>(70) Internal Audit Progress Report – Remain Open (71) Counter Fraud Plan and Security Management Plan – Remain Open</p> <p>All other open actions were closed</p>	
4.1	<p>Internal Audit Progress Report</p> <p>Nick Atkinson (NA) presented the internal audit progress report, highlighting four final reports: specialised commissioning, finance, risk management, and digital strategy. NA Nick noted the positive progress in the finance report, reflecting good systems and outcomes. However, he cautioned that the upcoming year would present new challenges, particularly with new financial demands and uncertainties. All reports had positive outcomes, with the first two receiving very positive ratings and later two receiving reasonable assurance.</p>	

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	<p>NA emphasised the need for continued follow-up on audit actions, noting that while progress had been made, some actions remained outstanding. NA highlighted the importance of revisiting the audit plan for the next year to ensure it remained relevant and effective.</p> <p>Deborah El Sayed (DES) discussed the digital strategy audit, highlighting the importance of benefits realisation and the need for better estimation in future projects. DES noted that the current strategy was constrained by limited financial resources, which impacted the scope and ambition of digital initiatives.</p> <p>Whilst the financial benefits were a key focus, DES highlighted that the non-financial benefits also needed to be considered. DES suggested that the board should receive a report on the digital strategy's outcomes, including lessons learned and areas for improvement.</p> <p>Action: DES to bring lessons learned on benefits realisation to Finance, Estates and Digital Committee or Audit & Risk Committee in the first instance.</p> <p>NA presented the risk management final report, noting improvements in risk management but highlighting the need for better visibility and consistency in risk reporting across the organisation due to identified inconsistencies in risk reporting and management at the directorate level, with some areas showing good practices while others needed improvement. NA noted that although the ICB worked well with other organisations, there was still a need for better shared ownership and coordination of system risks. NA recommended that the ICB should continue to focus on improving risk governance and ensuring that the right risks were being seen and managed at the right levels.</p> <p>Ellen Donovan (ED) commented on implementation delays, in particular, management actions around safeguarding. ED queried thoughts about processes based on expected changes. Shane Devlin (SD) stated that the plan would be to continue as normal until changes were made.</p> <p>JCa clarified that the process would still be for an Executive to attend the Audit and Risk Committee if an action was going to be delayed.</p> <p>JCA noted good discussion around risk appetite at the March ICB Board.</p> <p>Alison Moon (AM) noted that it was important to reflect on the journey and improvements over the last year. As the ICB was heading towards a riskier</p>	<p>DES</p>

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	<p>time, it would be key to pay attention to when adequate escalation and de-escalation processes would be required to make difficult decisions.</p> <p>Rob Hayday (RH) noted that action tracker for audit reports had been updated with two new reports which would require activity to progress. RH stated that a report around risk management was routinely taken to the Extended Leadership Team meetings.</p> <p>The Audit and Risk Committee noted and discussed the Internal Audit Progress Report and discussed the finalised audit reports</p>	
4.2	<p>Internal Audit Action Tracker</p> <p>JCa referred to the helpful demo which took place in September 2024.</p> <p>Nic Saunders (NS) noted that it was positive to have views from RSM. Processes were in place for a routine review.</p> <p>JCa explained that trying to be as transparent as possible was key in providing assurance on governance processes.</p> <p>The Audit and Risk Committee noted and discussed the Internal Audit Action Tracker</p>	
4.3	<p>Draft Head of Audit Opinion</p> <p>NA shared the draft head of internal audit opinion, stating that it was a positive opinion with some areas for improvement. NA noted that there were no partial or minimal assurance reports this year, which was a significant improvement from the previous year.</p> <p>NA emphasised the challenges for the upcoming year, particularly in finance and workforce. NA highlighted the potential impact of new financial demands and uncertainties, as well as the challenges of managing workforce capacity and motivation in the face of organisational change.</p> <p>Anne Tutt (AT) stated that it was encouraging to see a good opinion and queried if there were any particular levels of focus for the ICB.</p> <p>NA identified key areas of focus for the upcoming year, including safeguarding, continuing care, and funded care.</p> <p>JCa noted that it was a good outcome for the organisation and an upswing in performance from last year.</p>	

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	The Audit and Risk Committee noted and discussed the Head of Internal Audit Opinion	
4.4	<p>Annual Internal Audit Plan 25/26 – Proposed</p> <p>The committee approved the internal audit plan, which focused on mandated areas such as data security, risk and governance, and financial management. The plan also allowed for flexibility to respond to organisational change and emerging risks.</p> <p>NA suggested that internal audit could provide assurance during the transition process, potentially by sitting alongside work streams and providing real-time feedback. This approach would help ensure that the organisation remained compliant and effective during the changes.</p> <p>JCa noted that this was a pragmatic and sensible approach. JCa highlighted that when transferring from a CCG to ICB, some assurance work was facilitated by RSM.</p> <p>AM agreed that it was a sensible approach and queried the likelihood behind having two organisations in year and how that would impact internal and external audit.</p> <p>SD explained that things were changing everyday however the current expectation was towards an alliance and joint decision making rather than a new organisation.</p> <p>Steve West (SW) noted that operating within statutory duties and legal requirements made it blurry.</p> <p>The Audit and Risk Committee noted, discussed and approved the proposed Annual Internal Audit Plan 25/26</p>	
5.1	<p>External Auditor Update</p> <p>Beth Bowers (BB) provided an update on the external audit progress, noting that work was on track and no significant issues had been identified. BB also mentioned the successful completion of the Mental Health Assurance statement audit.</p> <p>BB highlighted key areas within the progress report noting a number of areas where detailed work had been undertaken.</p>	

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	<p>BB noted that work had been initiated on commissioning pharmacy, general ophthalmic, and dental (POD) service transactions. The ICB would be required to communicate with NHS England and other ICBs in the region who supported this work. BB explained that good progress was being made.</p> <p>BB noted a chief accountant workshop would be taking place to deliver key headlines and key areas to look out for in terms of financial statements.</p> <p>JCa noted that there were no emerging significant issues to raise.</p> <p>The Audit and Risk Committee noted and discussed the External Audit Update.</p>	
6.1	<p>Counter Fraud Progress Report</p> <p>Sarah Smith (SS) presented the counter fraud progress report, highlighting the changes within the ASW counter fraud team and the inclusion of the Economic Crime and Corporate Transparency Act in the counter fraud policy.</p> <p>SS noted that in the proactive section of the report, there was reference to attendance at a meeting with other LCFS who work to support ICBs and the themes discussed during that meeting.</p> <p>SS explained that there had been no new alerts, but they were continuing to understand whether the ICB was at risk from Mental Health Act assessment misclaiming.</p> <p>SS noted that within the papers there was an address to the committee's previous request to understand the ICBs position ahead of the economic crime and Corporate Transparency Act implementation and how that aligned to the NHS government functional standard, which formed the basis of the counter fraud functional standard return. The information provided should prove to be useful to committee members.</p> <p>The Audit and Risk Committee received and approved the Counter Fraud Interim Report</p>	
6.2	<p>Counter Fraud Policy and Security Policy</p>	

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	<p>RH noted that both policies had been through Corporate Policy Review Group.</p> <p>The Audit & Risk Committee approved the policies for recommendation to the ICB Board.</p> <p>Action: Counter Fraud Policy and Security Policy to be submitted to the ICB Board for sign off.</p> <p>The Audit and Risk Committee approved the Counter Fraud Policy and Security Policy</p>	RH
7.1	<p>Review Risk Management Framework</p> <p>The committee discussed and approved the amended risk management framework for recommendation to the ICB Board.</p> <p>ED queried if effective processes were in place to ensure that risks within departmental risk registers would come to the relevant committee when necessary. SD emphasised the importance of executive directors taking ownership of risks and ensuring they were brought to the appropriate committees.</p> <p>AM noted that references to Primary Care Committee would need the word 'commissioning' removed.</p> <p>Action: RH to update framework to remove the word commissioning from references to Primary Care Committee.</p> <p>JCa highlighted that a number of areas required amendment prior to board approval.</p> <p>The Audit and Risk Committee Reviewed the Risk Management Framework and recommended to the ICB Board for approval</p>	RH
8.1	<p>ISFE 2</p> <p>Matt Backler (MB) provided an update on the ISFE2 project, stating that the go-live date was expected in October and that a more complete update would be provided at the next committee meeting.</p>	

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	The Audit and Risk Committee noted and discussed the ISFE 2 report	
8.2	<p>ICB Annual Accounts/ Year End Planning</p> <p>RH discussed the year-end planning process noting that on 1st May the ICB Board would receive the first draft of the report with a request to delegate responsibility to the June Audit & Risk Committee to approve the final version for submission</p> <p>The final version would be due on June 25th. The committee considered moving the audit committee meeting to allow more time for finalising the report.</p> <p>Action: Bring the June Audit & Risk Committee meeting forward to allow more time for the report to be finalised.</p> <p>The Audit and Risk Committee noted and discussed the ICB Annual Accounts/ Year End Planning</p>	CE
8.3	<p>Draft Annual Report inc Remuneration Report, Governance Statement and Statement of CAO Responsibilities</p> <p>The Audit and Risk Committee noted and discussed the Draft Annual Report inc Remuneration Report, Governance Statement and Statement of CAO Responsibilities</p>	
8.4	<p>Review of Directorate Risk Register – Office of Chair and Chief Executive</p> <p>RH presented the Directorate Risk Register for the Office of the Chair and Chief Executive, highlighting the regular review process and the inclusion of risks related to corporate governance and communications.</p> <p>RH noted that the corporate risk register would also continue to come to the Audit & Risk Committee prior to going to the ICB Board.</p> <p>The Audit and Risk Committee noted and discussed the Directorate Risk Register for the Office of Chair and Chief Executive</p>	
9	Matter for Information	

	Item	Action
	<p>The Committee received the following matters for information:</p> <ul style="list-style-type: none"> • Management of Conflicts of Interest 6-mth report • Claims and Litigation Report • Waiver of Standing Financial Instructions • Audit and Risk Committee Workplan 	
10	<p>Reflection on Effectiveness of Committee Meeting</p> <p>BB provided a reflection of the meeting.</p> <ul style="list-style-type: none"> • Useful to have separate sessions at start and end for confidential conversations. • Using comparisons to illustrate points was helpful • Good discussion around positive direction of travel • JCa led meeting well, remembered previous concerns and brought people in to conversations • Good timing • Good flexibility in ensuring people had an opportunity to comment • Challenge everyone to do the same for future meetings 	
	<p>Date of Next Meeting</p> <p>Thursday 19th June 2025</p>	

Connor Evans, Executive PA, April 2025