

# **BNSSG ICB Audit and Risk Committee Meeting**

**Minutes of the meeting held on 19<sup>th</sup> June 2025 at 10.00 via  
Microsoft Teams**

## **DRAFT Minutes**

<b>Present</b>		
John Cappock	Audit Committee Chair - Non-Executive Member	JCa
Jaya Chakrabarti	Non-Executive Member – People	JCh
Alison Moon	Non-Executive Member – Primary Care	AM
<b>Apologies</b>		
Jeff Farrar	Chair, BNSSG	JF
Matt Backler	Deputy Director of Finance, BNSSG	MB
Ellen Donovan	Non-Executive Member – Quality and Performance	ED
Steve West	Non-Executive Member – Finance, Estates and Digital	SW
<b>In attendance</b>		
Andrew Davies	Grant Thornton	AD
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
Kerrie Darvill	Intelligence Centre Programme Director, BNSSG ICB	
Sarah Truelove	Chief Financial Officer and Deputy Chief Executive, BNSSG ICB	ST
Beth Bowers	Audit Director, Grant Thornton	BB
Shane Devlin	CEO, BNSSG ICB	SD
Michael Richardson	Director of Nursing / Deputy Chief Nursing Officer, BNSSG ICB	MR
Jess Convey	South Gloucestershire Council	JC
Aled Price	RSM UK	AP
Nial Preece	Grant Thornton	NP

	Item	Action
1	<p><b>Welcome and Apologies</b></p> <p>John Cappock (JCa) opened the meeting, welcoming attendees and noting apologies. JCa recognised that this would be the final BNSSG Audit and Risk Committee for Sarah Truelove (ST) before moving to a new role in Gloucestershire, with JCa thanking her for her collaborative approach and wishing her well. JCa thanked Grant Thornton colleagues for their ongoing work as external auditors and reflected on their support in the transition from CCG to ICB in 2022.</p> <p>JCa reminded attendees of the ICB's four current aims: improving outcomes in population health and healthcare, tackling inequalities, enhancing productivity and value for money, and supporting broader social and economic development.</p> <p>JCa referenced ongoing changes in NHS England and ICBs, noting continued uncertainty and the need for committee flexibility. Shane Devlin (SD) confirmed that no final decision had been reached regarding the merger partner, though work was progressing with Gloucestershire. ST added that the transition group was working proactively to identify and mitigate risks associated with the transition.</p> <p>It was agreed that the transition group would continue progress on risk mitigation and governance preparations for transition.</p>	
2	<p><b>Declarations of Interest</b></p> <p>JCa confirmed updates to the declaration schedule, noting his own role as a non-executive director in one of the Gloucestershire providers.</p> <p>No further declarations were raised.</p>	
3	<p><b>Minutes of the previous meeting held and Action Log</b></p> <p>The minutes of the previous meeting were agreed as a correct record.</p> <ul style="list-style-type: none"> <li>• Waiting list examples – awaiting update, to remain open</li> <li>• Counter Fraud – detail gathered and sent to Jo Hicks and Jaya Chakrabarti (JCh) – closed</li> <li>• Benefits realisation – to go to Finance, Estates and Digital Committee - closed</li> </ul>	

	Item	Action
	<b>All other open actions were closed</b>	
4.1	<p><b>Annual Accounts</b></p> <p>Emma Brown (EB) presented the annual accounts, confirming no major changes compared to previous years. EB noted that The ICB had met all its financial duties for the year. The letter of representation highlighted a cumulative impact of unadjusted audit adjustments, which would create a small deficit if processed.</p> <p>EB explained that key points included a reduction in average staff numbers due to voluntary redundancies, increased spend reflecting pay awards, and updates on provisions and legal claims.</p> <p>ST confirmed that these were consistent with previous reporting that had been taken to Finance, Estates and Digital Committee and highlighted new disclosures and reclassifications.</p> <p>Beth Bowers (BB) indicated readiness to take audit-related questions and confirmed no issues.</p> <p>Alison Moon (AM) expressed contentment with the accounts, oversight, and processes.</p> <p>ST flagged extra information in the letter of representation due to timing and accruals, stating that there could sometimes be over-accrual in one period and if you reversed all of those, we would have been in small deficit this year. BB added that assessments had taken place of the differences in estimation, and they were comfortable that there was no management override.</p> <p>Actions:</p> <ul style="list-style-type: none"> <li>• BB to provide final audit opinions and share with ST</li> </ul> <p><b>The Audit and Risk Committee approved the Annual Accounts</b></p>	
4.2	<p><b>Annual Report: Remuneration Report, Governance Statements and Statement of CEO Responsibilities</b></p> <p>Rob Hayday (RH) presented the annual report, acknowledging contributions from across the organisation. RH noted that the report followed the national template including performance sections and governance statements.</p> <p>SD confirmed the report as a fair reflection of the year and highlighted feedback from NHS England including improved clarity around performance. RH explained that the submission was due by 9:00am on Monday morning (23<sup>rd</sup> June) and outlined outstanding items (signatures, dates, page numbers).</p>	

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	<p>AM commended the report and noted improved performance indicators and suggested public messaging for broader engagement.</p> <p>JCa endorsed the collaborative approach and achievements, stating that BNSSG was renowned for collaboration and putting the population first.</p> <p>Actions:</p> <ul style="list-style-type: none"> <li>• RH and EB to finalise and consolidate documents for submission.</li> </ul> <p><b>The Audit and Risk Committee approved the submission of the Annual Report subject to minor edits.</b></p>	
5.1	<p><b>External Audit Annual Report (Value for Money)</b></p> <p>BB introduced Neil Preece (NP) to present the auditors' annual report, noting positive direction compared to the previous period. NP highlighted financial sustainability, stating that BNSSG would be the envy of a lot of ICBs across the country, noting a good position because of the strong system leadership.</p> <p>NP commended governance arrangements and positive economy, efficiency, and effectiveness in use of resources.</p> <p>SD publicly thanked the organisation and ST for system leadership, expressing pride in the ICB's work. ST acknowledged the critical role of partnership working and the need to maintain it during changes.</p> <p><b>The Audit and Risk Committee received the External Audit Annual Report</b></p>	
5.2	<p><b>External Audit Annual Account Findings Report (ISA260)</b></p> <p>BB introduced the external audit findings, confirming readiness to sign opinions and anticipated unqualified (clean) opinions for financial statements, regularity, and consistency. BB stated that all three opinions were clean and almost ready to go.</p> <p>Andrew Davies (AD) thanked the finance team for their support, explaining that minor disclosure changes and reclassifications had been made, noting the impact of a £4.1m expenditure reclassification and a £323k unsupported contract variation.</p> <p>AD summarised that it was reflective of a really good set of quality accounts.</p> <p>JCa requested closure of prior year recommendations, notably contract signing.</p> <p>Actions:</p> <ul style="list-style-type: none"> <li>• BB and AD to issue final audit findings report.</li> <li>• Finance team to address outstanding contract signing recommendation.</li> </ul>	

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	<b>The Audit and Risk Committee received the External Audit Annual Account Findings</b>	
6.1	<p><b>Internal Audit Annual Report/ Head of Internal Audit Opinion</b></p> <p>AP delivered the internal audit annual report, noting a positive opinion for 2024/25. Frameworks for risk management, governance and internal control were good. AP stated that no negative assurance opinions were issued: five reasonable and three substantial opinions were provided, alongside two advisory reviews.</p> <p>Action tracking had improved significantly, with higher engagement across the ICB, resulting in closure of key outstanding actions.</p> <p>NS echoed the benefits of increased engagement.</p> <p>AM emphasised the importance of closing old actions before transition, noting potential pressure points. JCa highlighted the need for continued best practice in action tracking for future organisational structures.</p> <p><b>The Audit and Risk Committee received the internal Audit Annual Report</b></p>	
6.3	<p><b>Internal Audit Progress Report</b></p> <p><u>Data Security Protection Toolkit (DSPT)</u></p> <p>AP introduced DSPT assessment, noting increased focus on cyber security.</p> <p>The ICB received a high overall risk rating, with an anticipated shift to lower risk when findings were addressed. Medium confidence was assigned to self-assessment across 12 areas, with seven agreed actions. Progress on the 46 objectives was outlined by Kerrie Darvill (KD) with 42 completed as of the previous day; the remaining four included a challenging supply chain objective.</p> <p>Deborah El-Sayed (DES) clarified that new areas, such as supply chain management, posed compliance risks, and outlined ongoing executive oversight. KD explained that we had now been allocated responsibility for the contract register and actions on supplier communication and backups had progressed.</p> <p>JCa queried the incident response plan, which KD confirmed was addressed</p> <p>JCa expressed concerns about the June deadline but was reassured by progress.</p> <p>DES highlighted the importance of making supply chain activity was part of business as usual. DES/KD to continue weekly executive review of supply chain</p> <p>Actions:</p>	

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	<ul style="list-style-type: none"> <li>DES to provide a compliance briefing to JCa following submission.</li> </ul> <p><b>The Audit and Risk Committee received the Internal Audit Progress Report</b></p>	
6.4	<p><b>Internal Audit Action tracker</b></p> <p><u>Verbal Update on Safeguarding Report 23/24-07</u></p> <p>Michael Richardson (MR) provided a verbal update on the safeguarding transformation programme, describing extensive cross-system work over the past 12 months, including establishment of a system executive group and project group with health and local authority leads. Detailed mapping of safeguarding arrangements was completed, with good practice identified across three local authorities. MR noted progress on standardised safeguarding data and streamlined adult policies noting quarterly reporting to the Outcomes, Performance and Quality Committee.</p> <p>JCa congratulated the team and emphasised the importance of maintaining ongoing dialogue and iterative improvement, particularly in areas highlighted as needing improvement in CQC reports. AM encouraged ongoing focus on outcomes for children and young people and reflected on process improvements for future audit committee updates.</p> <p>Actions:</p> <ul style="list-style-type: none"> <li>MR to ensure quarterly safeguarding reporting continued post-transition.</li> </ul> <p><b>The Audit and Risk Committee received the verbal update</b></p>	
6.5	<p><b>Internal Audit Plan 2025-26</b></p> <p>AP presented the formal version of the internal audit plan, confirming previous draft approval. Key areas included risk and governance, DSPT, funded care, cyber procurement, and transition support. AP noted that the most important thing was the degree of fluidity and flexibility in the approach this year above all other years. SD agreed and added that the importance of flexibility over this year couldn't be overestimated, given ongoing uncertainty.</p> <p>ST explained targeting efforts in areas relevant to transition, such as funded care and strategic commissioning. JCa recommended using correspondence to approve urgent changes due to infrequent committee meetings.</p>	

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	<p>Concerns were raised about equality and diversity coverage. Nicole Saunders (NS) clarified that deferred topics would be addressed in future years, not lost. AM supported this clarification and highlighted a minor typo in the schedule. AP agreed to update documentation presentation.</p> <p><b>The Audit and Risk Committee approved the Internal Audit Plan 2025-26</b></p>	
7.1	<p><b>Counter Fraud Annual Report</b></p> <p>Sarah Smith (SS) presented the ICB's 2024/25 annual Counter Fraud report, outlining achievements against each functional standard. SS confirmed regular reporting had occurred, and that the information within the report complied with the NHS Counter Fraud Authority annual report model template, with one exception. SS apologised for omitting the functional standard return, confirming it would be attached for governance purposes. JCa and Anne Tutt (AT) agreed the approach was acceptable and suggested circulating the final report for information.</p> <p>Actions:</p> <ul style="list-style-type: none"> <li>• SS to append the functional standard return and circulate the final counter fraud report.</li> <li>• ST to sign the annual report for submission.</li> </ul> <p><b>The Audit and Risk Committee received the Counter Fraud Annual Report</b></p>	
8.1	<p><b>Corporate Risk Register and ICS Strategic Risk Register</b></p> <p>RH presented the corporate and ICS risk registers, outlining that updates were made using Directorate Risk Registers, with board approval pending. The ICS Strategic Risk Register was updated in collaboration with Gloucestershire, with a new risk added regarding NHS reforms. SD confirmed a shared transition risk register had been created and would be overseen by the Transition Committee.</p> <p>JCa raised supply chain and social media assessment risks, with RH confirming that they were not yet on the corporate risk register but would be reviewed. JCa suggested risks from fit and proper persons tests be captured in the CEO/Chair Directorate Risk Register.</p> <p>Actions:</p> <ul style="list-style-type: none"> <li>• RH to review supply chain and social media risks for inclusion in Directorate Risk Registers.</li> <li>• SD/ RH to share the transition risk register with committee.</li> </ul>	



	Item	Action
	<b>The Audit and Risk Committee approved the Corporate Risk Register and ICS Strategic Risk Register</b>	
9.1	<p><b>ISFE 2</b></p> <p>ST reported provided an update confirming go-live scheduled for 1 October and current user acceptance testing. ST warned of the overlap with transition activity and potential impact on finance team capacity. EB explained that it was a national project and there was project management support from the CSU.</p> <p>AT stressed the importance of balancing the go-live date with sufficient testing, seeking assurance from the project board.</p> <p>EB confirmed that NHS England would make the decision nationally, but each ICB could make its own decision if local issues were identified.</p> <p>JCa asked about the process for requesting a delay, with EB confirming that local evidence would be needed to justify postponement.</p> <p><b>The Audit and Risk Committee received the ISFE 2 update</b></p>	
10	<p><b>Matters for Information</b></p> <p>The Committee received the following matters for information:</p> <ul style="list-style-type: none"> <li>• Information Rights Report</li> <li>• Losses and Special Payments Register</li> <li>• Waiver of Standing Financial Instructions</li> <li>• Audit and Risk Committee Workplan</li> </ul>	
11.1	<p><b>Reflection on Effectiveness of Committee Meeting</b></p> <p>ST led the meeting review, noting timely progress, effective introductions, and thorough conflict-of-interest management. ST remarked, that there was plenty of time for discussion and contributions from everybody and praised robust governance, positive audit reports, and ongoing administrative support, expressing pleasure at being part of the committee's journey.</p> <p>JCa thanked ST for her contributions.</p> <p>The committee concluded business, cancelled the back pocket audit committee, and wished attendees a pleasant summer.</p>	
	<b>Date of Next Meeting</b>	



	Item	Action
	Friday 12 September 2025 14:00 – 16:30 Microsoft Teams	

**Connor Evans, Executive PA, June 2025**