

UNIVERSITY HOSPITALS OF LEICESTER NHS TRUST

MINUTES OF THE AUDIT COMMITTEE MEETING

HELD ON MONDAY 23 JUNE 2025 AT 9.15 AM

(held via Microsoft Teams)

Present: Mr D Moon - Non-Executive Director (Chair)
Mr S Adams – Non-Executive Director
Dr A Haynes MBE – Non-Executive Director
Mr A Inchley - Non-Executive Director

In Attendance: Mr L Bond – Chief Financial Officer
Mr N Bond - Interim Director of Estates, Facilities and Sustainability (for minute 31/25/4)
Mr P Brookes-Baker - Head of Continuous Improvement (for minute 31/25/8)
Mr J Brown – External Audit (KPMG)
Ms B Cassidy - Director of Corporate and Legal Affairs
Mr S Hoey – External Audit (KPMG)
Ms J Hogg – Chief Nurse (for minute 31/25/3)
Mr A Husain – Internal Audit (RSM)
Mr S Linthwaite - Deputy Director of Finance (Financial Services)
Mr R Manton – Head of Risk Assurance
Mr R Mitchell – Chief Executive Officer
Ms N Nath – Capital Development Accountant - Finance
Ms E Newman - Partnership Support Officer (for minute 31/25/5)
Mr M Reeves - Corporate and Committee Services Officer
Ms S Sethi – Head of Financial Accounting
Mr D Streets – Assistant Director of Procurement and Supplies (for minutes 31/25/6 and 31/25/7)
Mr C Walker - Clinical Audit Manager (for minute 21/25/8)
Mr A Upton – Internal Audit (RSM)

RECOMMENDED ITEMS

25/25 ANNUAL REPORT AND ACCOUNTS

25/25/1 2024/25 Final Accounts and Letter of Representation

The Deputy Director of Finance (Financial Services) presented the 2024/25 Final Accounts (Paper C1). It was noted that there were few changes from the draft accounts previously considered by the Committee at its meeting in April 2025. It was further noted that a clean unqualified audit opinion had been received. An issue was highlighted regarding a change to the draft accounts position of an increase in the revenue deficit by £2.4m to £37.2m due to errors in the quarterly receivables' calculation. Assurance was however provided that a quarterly balance sheet review was being undertaken to avoid such an issue in future.

Mr D Moon, Non-Executive Director Chair commented regarding the management letter of representation, specifically in relation to clarity on the wording in respect of fraud. The Chief Financial Officer acknowledged the wording may be open to interpretation about the type of fraud it was referring to, but noted it was standard wording. It was agreed to make no further amendment.

Mr D Moon, Non-Executive Director Chair commended the standard of accounts which had been prepared.

Recommended – that the Trust Board adopt the 2024/25 audited accounts

25/25/2 2024/25 Annual Report and Annual Governance Statement

The Director of Corporate and Legal Affairs presented the final draft of the 2024/25 Annual Report and Annual Governance Statement (Paper C2) which had previously been provided to

External Audit for review. It was noted that a number of queries had been raised by the External Auditors since the draft annual report and these, for transparency, were detailed with responses in the report. It was further noted that the Chairman's introduction in the report required finalisation, but assurance was provided that this would be completed prior to final submission.

The Chief Executive commented that elements of his statement were now out of date and these would be require amendment. Further, Mr D Moon Non-Executive Director Chair commented that the analysis regarding whole time equivalent staff required explanation regarding administrative staff numbers. The Director of Corporate and Legal Affairs ensured these points were amended prior to Trust Board consideration of the Annual Report.

Both the Committee Chair and External Auditor highlighted the quality of the Annual Report and Annual Governance Statement and acknowledged it to be superior to that of other Trusts they were aware of.

Recommended – that the Trust Board approve the 2024/25 Annual Report and Annual Governance Statement.

25/25/3 Head of Internal Audit Opinion and Annual Report

The Director of Corporate and Legal Affairs presented the Head of Internal Audit Opinion and Annual Report (Paper C3). It was noted that the opinion of significant assurance remained as per the interim opinion.

Recommended – That the Head of Internal Audit Opinion and Annual Report be received, noted and endorsed for consideration by the Trust Board.

25/25/4 Draft Audit Findings Report (ISA 260); Auditors Annual Report 2024/25; Draft Audit Opinion

The External Auditor presented Draft Audit Findings Report (ISA 260); Auditors Annual Report 2024/25; Draft Audit Opinion (Papers C4-C6). The audit process was considered to be straightforward, comparatively light touch and the quality of the accounts and annual report, was commended noting the ongoing upward trajectory in relation to the accounts preparation. Further, he gave a commitment to work with the Trust on further continuous improvement. Some weaknesses were noted from the report in relation to the development of a medium-term financial plan and the delivery of the Cost Improvement Plan. Further, there was a requirement for the auditor to write to the Secretary of State due to cumulative deficits within the Trust, but improvements in these areas were anticipated in future years. Assurance was provided that the accounts were ready for sign off once the Chairman's statement had been finalised.

The Chief Executive welcomed the improvements made in the Accounts and Audit processes in recent years and sought explanation as to how this happened. The Deputy Director of Finance (Financial Services) noted that there had been improvements in departmental structures, internal processes, reporting structures and professional development. The Chief Financial Officer further noted that the wider Trust organisation had responded well to the changes through implementation of control measures.

The Chief Financial Officer, referring to the Annual Auditors Report, stated that there had recently been some national level changes regarding medium term financial planning which would necessitate some narrative changes to the report. On another point, he suggested that due to delays to the New Hospital Programme, details of the reduction in the size of the Our Future Hospitals Team should also be included within the report. Mr J Brown, External Audit requested the proposed amendments be shared with him in order that amendments could be actioned.

CFO / EA

In summary, Mr D Moon, Non-Executive Director Chair welcomed the clean audit with few issues highlighted, and the ongoing improvement journey in relation to the accounts and audit processes. He commended the Deputy Director of Finance (Financial Services), Head of Financial Accounting and the Finance Team for their work in delivering the accounts.

Recommended - that the Trust Board receive the Draft Audit Findings Report (ISA 260), Auditors Annual Report 2024/25 and Draft Audit Opinion.

RESOLVED ITEMS

26/25 WELCOME AND APOLOGIES FOR ABSENCE

Apologies were received from Mr I Browne, Non-Executive Director.

27/25 QUORUM

The meeting was confirmed to be quorate.

28/25 DECLARATIONS OF INTERESTS

There were no declarations of interest.

29/25 MINUTES

The Minutes of the Audit Committee meeting held on 17 March 2025 and 23 April 2025 were received.

Resolved – that the Minutes of the meeting held on 17 March 2025 and 23 April 2025 be approved.

30/25 MATTERS ARISING REPORT

The Committee received a summary of the matters arising from previous meetings.

Resolved – that the report be received and noted.

31/25 OVERSIGHT AND RISK

31/25/1 Board Assurance Framework & Significant Risk Report

The Head of Risk Assurance presented the Board Assurance Framework & Significant Risk Report (Paper D1). The ongoing review and refresh of the BAF was outlined in detail including improvements made regarding descriptions and themes, with further ongoing improvements anticipated, particularly around following up actions, reporting to committees and moving to a web-based version of the risk register. Details of current risks were provided as well as noting the recent significant assurance for the BAF from Internal Audit and performance improvements regarding risk were also highlighted.

Mr D Moon, Non-Executive Director Chair noted a key point regarding how the Audit Committee could most effectively input into the BAF and this would be considered further outside of the meeting.

**D Moon
NED /
DCLA**

Committee Members discussed matters regarding risk appetite and whether the number of risks within the BAF and Risk Register could be reduced. The Director of Corporate and Legal Affairs noted that the Risk Committee took an active role in monitoring and managing risks, which included the occasional rejection of risks for inclusion in the risk register. It was noted that there were different options for ways in which to develop the BAF going forward and this would be considered in detail at the Trust Board Development Session on 10 July, particularly in relation to risk appetite and how risks can be most effectively monitored and addressed through committees.

Dr A Haynes, Non-Executive Director referred to the risks within the BAF regarding Estates and Facilities, particularly in view of recent incidents such as the LRI restaurant fire and it was queried whether these risks were accurately scored within the BAF. Mr D Moon, Non-Executive Director Chair requested that this issue be considered as part of Trust Board Development discussions regarding risk appetite. The Head of Risk Management confirmed that under BAF processes that risks and actions were monitored and consolidation of risks

**DCLA /
HoRM**

would be considered in order to provide better strategy alignment and assurance. Mr A Inchley, Non-Executive Director highlighted the importance of committees monitoring and scrutinising actions taken in relation to addressing risks.

Mr D Moon, Non-Executive Director Chair confirmed that the committee was assured by the BAF and Risk Register processes in place and noted the ongoing journey of improvement.

Resolved – that (A) discussions take place outside of the meeting to consider how the Audit Committee can most effectively undertake its role respect of the BAF and significant risks; and

**D Moon
NED /
DCLA**

(B) consideration be given as part of discussion regarding risk appetite whether Estates and Facilities risks were sufficiently addressed within the BAF in light of recent incidents.

**DCLA /
HoRM**

31/25/2 Escalation Reports from Risk Committee

Matters relating to the escalation reports from the Risk Committee (Papers D2-D4) were considered under the report from the Director of Corporate and Legal Affairs.

There were no matters to highlight from the Risk Committee Escalation Reports.

Resolved – that the report be received and noted.

31/25/3 Action Plan for Complaints Handling in UHL

The Chief Nurse presented a report (paper E) providing assurance regarding the findings of a recent Internal Audit report of the Trust's complaints handling. The audit identified areas which were working well and found areas requiring further improvement of complaints handling.

Mr D Moon, Non-Executive Director Chair noted the importance of good complaints performance and queried whether the Patient Advice and Liaison Service (PALS) was assisting in addressing patient concerns. The Chief Nurse noted that complaints had reduced dramatically following the introduction of the PALS service and further improvements were planned utilising Artificial Intelligence technology.

Mr A Inchley, Non-Executive Director noted the underperformance regarding timeliness of responses detailed in the samples in the audit report. The Chief Nurse confirmed it was the aim to improve response times significantly, but also provided assurance that contact was maintained with complainants through the complaint process. Performance would now be monitored as part of the Integrated Performance Report.

Mr A Husain, Internal Audit sought assurance that there would be appropriate levels of compassion expressed where AI was used to generate complaint responses. The Chief Nurse confirmed that there would still be a human element in the checking process and that some services were now receiving empathy training.

Mr D Moon, Non-Executive Director chair raised a concern that the complaints which were the most delayed couldn't be easily identified when monitoring progress at the Quality Committee. The Chief Nurse proposed that those complaints which were outstanding for 3 months and over would be highlighted in the Quality and Safety Dashboard reported to the Quality Committee.

CN

Mr D Moon, Non-Executive Director Chair confirmed that the Committee was assured by the proposed actions to improve complaints performance.

Resolved – that details of complaint responses which were over 3 months delayed be included in the Quality and Safety dashboard.

CN

31/25/4 Update on E&F Time and Attendance System – 360 Assurance Audit

The Interim Director of Estates, Facilities and Sustainability provided a verbal update in relation to Time and Attendance System developments in Estates and Facilities. Improvements were noted in recent months towards moving Estates & Facilities staff onto Health Roster. The work involved had included a rationalisation of 134 different rotas down to approximately 30, and it was confirmed that the June pay run would now use this facility. Some outstanding issues and challenges remained to be addressed, particularly around core hours, the inclusion of bank staff and access for those staff who may not be digitally connected or not have English as a first language. An update report would be presented to the September Audit Committee.

Mr D Moon, Non-Executive Director Chair welcomed the update and stressed the importance of receiving a written report to the September Audit Committee.

Resolved - that (A) the verbal update report be received and noted; and

(B) a report be submitted to the September 2025 Audit Committee.

31/25/5 UHL Fragile Services

Ms E Newman, Partnership Support Officer presented a report (paper F) which outlined the development of a governance process for defining and managing services which were considered as being fragile. The process had not yet been fully implemented and checks were being made to ensure that all services within the Trust were engaging with the process in order to provide correct update reports to the Leicester, Leicestershire and Rutland Integrated Care Board (ICB). A further update to the December meeting would provide greater clarity about which services were reporting into the process correctly.

Mr S Adams, Non-Executive Director requested that an informal update be provided to Audit Committee members prior to December to provide assurance that there was engagement with the governance process from within the Trust and confirm whether any support was needed to ensure sufficient compliance.

PO

Mr D Moon, Non-Executive Director Chair commented that there were likely to be costs associated with maintaining fragile services and therefore it was requested that details of such costs be highlighted as part of the governance process, which may possibly identify services that could be ceased if felt appropriate.

PO

Mr D Moon, Non-Executive Director Chair confirmed that the Committee was assured by the proposed governance process.

Resolved – that (A) an informal update be provided, prior to December, to Audit Committee members to give assurance that the Fragile Services governance process is being supported by all parts of the Trust; and

PO

(B) details of any additional cost impacts due to a service being in a challenged state, be included when reporting on Fragile Services.

PO

31/25/6 Discretionary Procurement Actions

The Assistant Director of Procurement and Supplies presented a report, (paper G) which provided details of the 56 waivers which had been used during the past quarter, along with an analysis of the trends of waiver usage and the next steps to continue to reduce waiver usage.

Mr A Inchley, Non-Executive Director welcomed the trend for reduced usage of waivers within Estates and Facilities (E&F) and enquired how this had come about and further queried whether this approach could be applied to the CSI Clinical Management Group, due to the high waiver use in that area. The Assistant Director of Procurement and Supplies noted there had been increased investment in the E&F Procurement Team and greater support for contracting. With regard to CSI, it was anticipated that waivers would reduce once the ME2 Pathology tender had been completed.

Mr D Moon, Non-Executive Director Chair highlighted the use of the reason, 'where there were less than 3 suppliers and no satisfactory alternatives' as being comparatively high and queried the reasons for this, such as a loss of suppliers. The Assistant Director of Procurement and Supplies noted there had been the loss of some suppliers but felt that categorisation streamlining may also be an issue.

Mr D Moon, Non-Executive Director Chair confirmed that the Committee was assured that the use of waivers was heading in the right direction.

Resolved – that the report be received and noted.

31/25/7 Assurance on checks & balances in place regarding incidences of modern slavery within UHL's supply chain

The Assistant Director of Procurement and Supplies provided a verbal update. It was noted that draft national guidance on tackling modern slavery in NHS procurement had recently been released and work was being undertaken to ensure it was fully adopted. Assurance was provided that all reasonable efforts, through actions such as staff training were in place to meet best practice. It was further noted that work regarding modern slavery on procurement frameworks was led by NHS Supply Chain who audited suppliers and their workforces.

The Director of Corporate and Legal Affairs requested that a report be provided for the next Audit Committee covering details of the recent guidance on tackling modern slavery in NHS procurement.

Resolved – that a report be presented to the September 2025 Audit Committee on details of new guidance in relation to tackling modern slavery in NHS procurement.

31/25/8 Audit and Quality Improvement Programme (AQIP) Update

The Clinical Audit Manager and Improvement Programme Lead presented a report (paper H) which provided an update of the work to transform the Clinical Audit Programme into the Audit and Quality Improvement Plan (AQIP). Details were highlighted, particularly around the roll out of the AQIP platform system and standardised management of projects. Further there had been closer working between the Clinical Audit and Quality Improvement Teams. This had enabled a growth in the number of projects being undertaken and better identification of projects which were delivering a positive impact. Quarterly showcases would then share details of the best 4/5 projects, promoting successes. Further improvements were also noted in the standardised approach to the National Clinical Audits. Next steps regarding raising awareness of the data application functionality and moving towards national processes were highlighted.

Mr A Inchley, Non-Executive Director noted that there were potential challenges when innovation programmes could become detached from frontline service provision and queried how well embedded AQIP was, and further how well it informed the development of priorities, improved standardisation and drove consistency. The Improvement Programme Lead noted that there was good development of frontline services from Clinical Audit processes, but the need to develop better strategy cascade, build on existing links with Digital, and the adoption of model behaviours were noted as being key to building a development culture.

Dr A Haynes, Non-Executive Director noted the high-quality delivery on limited resources in relation to AQIP. He however expressed concern that it wasn't always possible to identify visibility of outcomes from the national Clinical Audit process when they were reported to the Quality Committee. The Clinical Audit Manager commented that the use of infographics in Clinical Audit reports was felt to be an easier and more prominent way of sharing details of audits compared with a lengthy, detailed audit report. It was however acknowledged that the data which was held was not always utilised to deliver improvements to the fullest extent. The Improvement Programme Lead noted that a standardised approach to clinical audit was about identifying the specifics of why a service might not be performing and how it could be improved.

Mr S Adams, Non-Executive Director raised suggestions about identifying those areas which were high performing to determine the characteristics which supported the high level of performance in order to share with more challenged areas. The Clinical Audit Manager welcomed the idea, but capacity issues and prioritisation would determine which service improvements to focus on.

Resolved – that the report be received and noted.

31/25/9 Report of the Deputy Director of Finance (Financial Services)

Resolved – that this Minute be classed as confidential and taken in private accordingly.

31/25/10 Finance Restructure KPIs

The Chief Financial Officer presented a report, (paper J) which provided an assessment of compliance in terms of Finance KPIs, where 10 were considered to be delivering in full, 7 were nearly delivering or not due and 3 which were not delivering. The importance of the wider organisation also supporting the KPI performance was highlighted. Overall, it was not felt that there was any undue concern regarding KPI performance.

Mr A Inchley, Non-Executive Director queried the level of performance in relation to the KPI regarding overseas patient debt. The Chief Financial Officer noted the current performance was at 40% and there were challenges to meet the 59% target, but actions were in place to improve invoicing and systems more generally with a view to improving performance but the target of 59% was noted as being twice the national average level.

Mr D Moon, Non-Executive Director Chair and the Chief Financial Officer agreed to discuss the most appropriate way to monitor the KPIs outside of the meeting.

**D Moon
NED / CFO**

Resolved – that the Audit Committee Non-Executive Director Chair and Chief Financial Officer discuss outside the meeting, whether KPIs were necessary to be reported to the Audit Committee and whether there was a need for an annual review.

**D Moon
NED / CFO**

31/25/11 Audit Committee Objectives Review

The Director of Corporate and Legal Affairs presented a report (paper K) which presented an assessment of performance against the 2024/25 Audit Committee objectives. It was noted that of the objectives, four would be included for 2025/26 and which mostly arose from the previous year's annual report. Objectives for 2025/26 would be developed by the Audit Committee Non-Executive Director Chair and the Director of Corporate and Legal Affairs taking into account the role of the committee, the balance between health and finance and robust reporting on risk management and this would be reported to the September 2025 Audit Committee.

Resolved – that Audit Committee objectives for 2025/26 be reported to the September 2025 Audit Committee.

31/25/12 Sealing Report

The Director of Corporate and Legal Affairs reported that there had been 4 Trust Sealings for the past quarter.

Resolved – that the report be received and noted.

31/25/13 Fit and Proper Person's Test - Compliance

The Director of Corporate and Legal Affairs confirmed that the annual checks as part of the fit and proper persons test had been completed, with full compliance and the required submission would be made in line with the national deadline of 27 June 2025.

Resolved – that the report be received and noted.

32/25 INTERNAL AUDIT

32/25/1 Internal Audit – Overdue Recommendations from 360 Assurance Audit Reports, and Financial Improvement Plan Action Progress

The Director of Corporate and Legal Affairs presented an update report (paper M) on the implementation of remaining open actions from 360 Assurance Internal Audit reports. The first follow up implementation rate of 77% for 2024/25 was noted as well as the overall follow-up rate of 94% for implementing actions from Internal Audit reports. There were currently some overdue actions, but none were considered high risk. There had been discussions with the new Internal Auditors about the process of managing actions with no proposed changes at the current time but this would be kept under review.

Mr A Husain, Internal Audit confirmed that processes for following up actions were working well and therefore no changes were proposed.

Mr D Moon, Non-Executive Director Chair confirmed that the Committee took assurance regarding the progress being made to close any open actions.

Resolved – that the report be received and noted.

32/25/2 Internal Audit Progress Report

Mr A Husain, Internal Audit presented the Internal Audit Progress Report (paper N.) A positive start was reported in terms of programme delivery at the beginning of the 2025/26 financial year, with one review report, Cyber Assessment Framework, anticipated imminently with other reviews in process, but subject to scoping meetings. It was anticipated that there would be 4 reports available for committee consideration prior to the next Audit Committee. Assurance was also provided that the action follow up process was working well.

Mr D Moon, Non-Executive Director Chair welcomed the positive progress.

Resolved – that the report be received and noted.

33/25 LOCAL COUNTER FRAUD SERVICE

33/25/1 Counter Fraud Progress Report

Mr A Upton, Local Counter Fraud Service presented the Counter Fraud Progress Report (Paper O). A key point highlighted were the amendments made to the Functional Standards scoring within the Counter Fraud Functional Standard Return (CFFSR) for 2024/25, where following discussion, 3 scores had been amended from green rating to amber based on a new assessment against the criteria. A further point highlighted was in relation to the lack of entries regarding fraud on the strategic risk register and this was now being addressed, based on relevant risks from the fraud risk register and would be detailed in future reports. A focus of the initial work of the new Counter Fraud service provider had been on fraud awareness raising within the Trust, such as delivering a presentation at the leadership huddle and including messages on payslips.

Mr D Moon, Non-Executive Director Chair welcomed the positive start. He further requested that the amended CFFSR be circulated to Committee members. Mr A Upton confirmed that this would be done.

Resolved - that the report be received and noted.

33/25/1 Counter Fraud Annual Review for 2024/25

In the absence of the Counter Fraud Specialist from 360 Assurance, the Deputy Director of Finance (Financial Services) presented the Counter Fraud Annual Report, (paper P). Reference was made to the Counter Fraud Functional Standard Return (CFFSR) scoring where it was noted that of the 15 Standards, 10 were rated green and 5 amber in the updated return. Assurance was provided that the annual review was undertaken in alignment with the

NHS counter fraud manual, and that the Trust had sufficient measures in place to mitigate fraud risks, with further actions being undertaken to improve fraud awareness.

Resolved - that the report be received and noted.

34/25 EXTERNAL AUDIT

34/25/1 Use of External Auditors for Non-Audit Purposes - Policy

The Director of Corporate and Legal Affairs presented the Policy for the Use of External Auditors for Non-Audit Purposes (Paper Q) for approval following a recent review where minimal changes were made.

The Chief Financial Officer noted that whilst it was helpful to have the policy, there was likely to be a reluctance on the part of both UHL and its External Auditors for the auditors to undertake any non-audit work.

Resolved - that the Policy for the Use of External Auditors for Non-Audit Purposes be approved.

35/25 ITEMS FOR NOTING

35/25/1 Minutes of Board Committee Meetings

Resolved – that the Minutes of the following Board Committee meetings be received and noted at papers R1 – R16 inclusive:

- Operations and Performance Committee - 30 January 2025, 27 March 2025, and 24 April 2025
- Finance and Investment Committee - 26 February 2025, 26 March 2025, and 30 April 2025
- People and Culture Committee - 27 February 2025, 27 March 2025 and 24 April 2025
- Quality Committee - 27 February 2025, 27 March 2025 and 24 April 2025
- Our Future Hospitals and Transformation Committee – 28 February 2025, 28 March 2025 and 25 April 2025
- Charitable Funds Committee – 21 February 2025.

36/25 ANY OTHER BUSINESS

There was no other business.

37/25 ITEMS NOT RECEIVED IN LINE WITH THE AUDIT COMMITTEE WORK PLAN

It was noted that the following items were not received in line with the Committee's workplan.

- Standing Financial Instructions/Scheme of Delegation and Standing Orders
- Policies and Guidelines Review
- Well Led Desktop Assessment

38/25 IDENTIFICATION OF ANY KEY ISSUES FOR THE ATTENTION OF THE TRUST BOARD

Resolved – that the following be highlighted to the Trust Board for information.

**AC NED
CHAIR**

- **2024/25 Final Accounts - 2024/25 Annual Report – 2024/25 Annual Audit** – to note the clean accounts and audit, good work by the Finance Team, a positive Annual Report and good progress journey in the accounts / audit processes.
- **Board Assurance Framework & Significant Risk Report** – to note the development of the BAF and positive direction of travel.
- **UHL Fragile Services** – to note the request for financial information regarding fragile services.

- **Discretionary Procurement Actions** – to highlight the need to understand the reasons for use of waivers.
- **Audit and Quality Improvement Plan Programme (AQIP) Update** – to note the good progress on AQIP and the need to better understand outcomes and improvements.
- **Losses and Special Payments 2024/25 – Quarter 4** – to note the need to better understand details relating to debtors, particularly overseas visitors to gain a clear picture in relation to debt forecasting.
- **Audit Committee Objectives Review** – to highlight.
- **Fit and Proper Person's Test Compliance** – to highlight.
- **Counter Fraud Annual Review for 2024/25** – to note the changes to the Counter Fraud Functional Standard Return.

39/25 DATE OF NEXT MEETING

The next meeting will be on Monday 15 September 2025 at 9.15am.

The meeting closed at 11.30 am

Matthew Reeves, Corporate and Committee Services Officer

Audit Committee Cumulative Record of Members' Attendance (2025/26 to date):

Members:

<i>Members</i>				<i>In attendance</i>			
<i>Name</i>	<i>Possible</i>	<i>Actual</i>	<i>% attendance</i>	<i>Name</i>	<i>Possible</i>	<i>Actual</i>	<i>% attendance</i>
D Moon (Chair)	2	2	100	L Bond	2	2	100
S Adams	1	1	100	B Cassidy	2	2	100
I Browne	2	0	0	R Manton	2	2	100
A Haynes	2	2	100				
A Inchley	2	2	100				