

Reporting Chair: Alice Cooper

Agenda Item	Description and summary discussion	BAF risks	Assurance level *
Outstanding / Overdue Internal Audit Actions	<p>The committees had requested updates and representation at the committee from the Executives responsible for the areas where the most significantly overdue actions remained:</p> <p>Engagement Strategy (Communications) – The committees received an update on the proposed revisions to the original actions to increase usability of the strategy once complete. The committees were disappointed that the strategy was still not at a more advanced stage, and felt the governors could be more involved in the process set out, but welcomed the update.</p> <p>Salary Overpayments (People) – The committees received an update on the progress of the actions proposed (including the automations for part of the process – implementation of which is imminent) to address these control gaps. The improvements due were welcomed, but the committees stressed the need to train users in the new automations, and explain the importance of the procedures, and also asked to continue to monitor losses after these are implemented to assess the impact of these and other measures.</p> <p>Estates Strategy (Estates) – the committees received an update and agreed that the actions were welcome and appropriate. There was also greater confidence in their progress going forward with new leadership in the teams concerned.</p>	<p>UHN12 Patient voice</p> <p>UHN19 workforce controls</p> <p>UHN14 Estates buildings and infrastructure</p>	<p>Limited</p> <p>Limited</p> <p>Limited</p>
Board Assurance Framework – Deep Dives with Executives	<p>UHN 16 & 17 (Finance) - The committees welcomed the openness of the CFO in discussing the challenges of managing both the in-year financial performance, but also critically the medium-term plan, and the controls in place. It was also noted that the latter risk may more properly be described in broader strategic terms, as finance is more an output of this medium term plan, rather than determining it in isolation. This lack of ability to fully control all variables (and bring the risks within appetite) for both risks lead to the Limited Assurance rating, but the work ongoing was welcomed.</p> <p>UHN 18 & 19 (People) – The committees welcomed the summary note received for the meeting, and the open discussion of the risks around workforce and culture. Whilst both remain outside appetite at present, the committees were reasonably assured that the actions currently ongoing would have a significant impact on the risks in the long term.</p>	<p>UHN 16-18</p>	<p>Limited</p> <p>Reasonable</p>
Financial Governance Report	<p>The committees welcomed the continued enhancements to the analysis and narrative in this report, and also the positive improvements it showed in tender waivers and maverick transactions, supporting the narrative of a greater degree of order, consideration and control over financial and contracting decisions with both organisations, and across directorates, which is to be commended.</p> <p>The committees noted the inevitable pressure over compliance with the Better Payment Practice Code caused by the cash flow pressures the trust was managing, but was assured that the process was being managed as fairly as possible, and with a mind to the need to maintain continuity of essential supplies.</p>	<p>UHN16 financial plan</p>	<p>High Reasonable to Low Substantial</p>

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Internal Audit Progress Report	The committees noted the slight concern at the length of time being taken to finalise reports, given the importance of issuing reports and taking action, rather than allowing findings to become less relevant over time.	-	Reasonable
Anti-crime report	The committees noted the continued themes being seen in terms of an increase in fraud attempts across the service nationally (and in the broader economy). They discussed how the Trusts might expedite the number of ongoing HR related anti-crime investigations, which appeared to last for longer than would be desirable.	-	Limited
External Audit Plan	The Committee received the update from Grant Thornton, and welcomed the positive position in terms of the interim work having been completed so far.	UHN16	Reasonable
Going Concern Assessment and decision on Key Accounting Policies	The committee welcomed the detailed paper setting out the organisations' key accounting policies and judgements, and their assessment of the Trusts' ability to continue as going concerns. These were discussed, understood, and approved by the committee.	UHN16	N/a