

**KGH/NGH Audit Committees (meeting together)
Upward Report to Boards of Directors**
Date of reporting group's meeting: 22nd April 2026 (1 of 2)**Reporting Chair: Alice Cooper**

Agenda Item	Description and summary discussion	Relevant BAF risk	Assurance level *
Board Assurance Framework – Deep Dives with Executives	UHN 10 – Transformation/Continuous Improvement - The committees welcomed the updates by the Director of Continuous Improvement, and welcomed the large amount of work ongoing in this area. It was also noted that the success of managing this risk rested in a number of other areas of responsibility, and success in this area required the UHN Executive to work effectively together on supporting these challenges.	UHN10	Reasonable
Audit Committee Assurance over actions from external reports	The UHN CEO updated the committees that the piece of work to offer the assurance as to the progress of the actions of recent governance related reports, and the proposed process for monitoring and assurance going forward was underway, and would be presented at the next meeting in June 2026.	-	No assurance taken at this point.
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. The committees also 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>The Committees were disappointed to see the slight deterioration seen in the Salary Overpayments position in the report, and to hear that the automations expected had not yet been implemented due to problems identified during testing. The committees requested an update from the People Team at the next meeting in June 2026 regarding the implementation, and the impact being seen on error levels.</p>	UHN17 Delivery of financial plans	Reasonable
Draft Annual Accounts and Credit Loss Allowance Policy Review	<p>The Committees received the draft accounts (financial submission only) prior to the submission to NHS England, and also approved the revised policy with respect to the approach for provisioning for Road Traffic Accident Recovered income.</p> <p>Board(s) Members to be reminded of their responsibilities to declare all gifts and hospitality in time for the annual reporting.</p>	UHN17 delivery of financial plans	N/A

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Agenda Item	Description and summary discussion	BAF risk references	Assurance level *
<p>Internal Audit:</p> <p>Update on Outstanding /Overdue Audit Actions</p> <p>Progress Report</p> <p>Annual Opinion</p> <p>Plan for 2026/27</p>	<p>At the previous meeting the committees had requested updates and attendance from the Executives responsible for the areas where the most significantly overdue actions remained: These included reports regarding: Engagement Strategy, Salary Overpayments and Estates Strategy. During the meeting the Director of Communications shared a draft of the new Engagement Strategy to satisfy the committee of the completion of the overdue actions in that report. In the update it was, however, clear that actions from the other two reports, plus a number of other significant actions were now beyond, at, or fast approaching their due dates, with no update having been given to the IA team. The committees stressed the need for these actions to receive greater management focus, which the CFO and CEO agreed to take up at the Exec Meeting for action.</p> <p>The committees received the progress report, including discussion of the findings of the recent Technology Audit. This report plus the need to revisit the effectiveness of the communication on both sides over audit findings lead to the limited assurance rating at this point.</p> <p>The committees received the Annual Opinion of Reasonable Assurance.</p> <p>The committees noted the draft plan, requesting that it receive further Exec scrutiny prior to formal approval: To circulate outside meeting and formally ratify in June meeting</p>	<p>-</p> <p>UHN21 Cyber Security</p> <p>-</p> <p>-</p>	<p>Limited</p> <p>Limited</p> <p>Reasonable</p> <p>Not yet approved</p>
<p>Anti-Crime:</p> <p>Progress Report</p> <p>Plan for 2026/27</p>	<p>The committees discussed again how the Trusts might expedite the number of ongoing HR related anti-crime investigations, which appeared to last for longer than would be desirable. A request was made that a member of the relevant HR leadership be invited to a future meeting to discuss how improvements might be enabled in this area. A meeting would be convened between NEDs and anti-crime team to progress.</p> <p>The plan was not presented to the committee as planned. Plan to be discussed with Exec lead and submitted to June meeting.</p>	<p>-</p>	<p>Limited</p>

***The Committee will indicate the level of assurance it is able to provide to the Boards of Directors using the following definitions:**

Substantial Assurance	There is evidence of a clear understanding of the matter or issue to be addressed; there is evidence of independent or external assurance; there are plans in place and these are being actively delivered and there is triangulation from other sources (e.g. patient or staff feedback)
Reasonable Assurance	There is evidence of a good understanding of the matter or issue to be addressed; there are plans in place and these are being delivered against agreed timescales; those that are not yet delivered are well understood and it is clear what actions are being taken to control, manage or mitigate any risks; where required there is evidence of independent or external assurance.
Limited Assurance	There is partial clarity on the matter to be addressed; some progress has been made but there remain a number of outstanding actions or progress against any plans so will not be delivered within agreed timescales; independent or external assurance shows areas of concern; there are increasing risks that are only partially controlled, mitigated or managed
No Assurance	Management cannot clearly articulate the matter or issue; something has arisen at Committee for which there is little or no awareness and no action being taken to address the matter; there are a significant number of risks associated where it is not clear what is being done to control, manage or mitigate them; and the level of risk is increasing