

## **Audit and Risk Assurance Committee**

### **Committee Chair Report for Board Meeting on 27<sup>th</sup> November 2025**

The Audit and Risk Assurance Committee ('the Committee') met on 9<sup>th</sup> October 2025. The following is a summary of the areas considered at the meeting to update the Board. The formal record of the meeting remains the approved minutes.

#### **1. Summary of areas considered**

- **Internal Audit Progress Reports (5)**
  - Medical Recruitment & Retention – limited assurance
  - Management of Client Monies in Seven Ind Sector Homes – one limited assurance and 6 satisfactory assurances
  - Non-Pay Expenditure – satisfactory assurance
  - Clinical Audit – satisfactory assurance
  - Claims Management – satisfactory assurance
- **Mid-year follow up on Internal Audit Recommendations**
  - 84% of the priority one and priority two recommendations are now fully implemented with improvements attributed to the IA Forum and the appointment of governance leads in each directorate
- **IA Forum Update including Priority One Recommendations**
- **BSO Final Governance Statement**
- **BSO Shared Services Paper**
- **Internal Audit Mid-Year Assurance Statement 2025/26**
- **Draft SHSCT Mid-Year Assurance Statement 2025/26**
- **Fraud Update**
- **Risk Management**
  - Corporate risk register update provided to Committee. One new risk recorded since last meeting.
  - Update on the standardisation of risk registers and workshops on risk appetite
- **Final Report to those Charged with Governance**
- **Update on External Audit Recommendations**
- **Revenue Business Case Drilling 2024/25**
  - Only two cases rated red – Strategic Investment Committee attributed to ensuring practical and financial rigour in business case approval and the need for creative approaches to funding and efficiency
- **Finance Circulars /DoH Correspondence**

## 2. Issues for escalation to Trust Board

None

## 3. Action(s) requested/required of Trust Board

- **Year End Follow Up on outstanding IA recommendations - Payments to Staff**
  - The committee agreed to advise the Board that previous acceptance of this IA recommendation was based on securing additional resources which were not subsequently approved – the IA requirements have impacted on the statutory duties in respect of pay and that given the lack of capacity and with the pending implementation of EQIP and the limitations on potential returns based on any in-year resource investment, this recommendation should be paused until 2026/27. The payments to staff audit recommendation will be revisited in 2026/27 after the migration to EQIP with assurances to be sought on the effectiveness of controls which had been introduced. IA agreed to close off the recommendation as they are content that controls in place for the payments to staff audit will provide assurances

*M E Ensor.*

Elizabeth Ensor  
Non-Executive Director - Chair  
Audit and Risk Assurance Committee