

Audit & Risk Assurance Committee

Committee Chair Report for Trust Board Meeting on 26th March 2026

The Audit & Risk Committee ('the Committee') met on 19th February 2026. The following is a summary of the areas considered at the meeting to update the Board.

1. Summary of areas considered

- **Matters arising from the previous meeting**
 - Trusts monitoring visits to domiciliary care providers
 - Follow up on IA recommendations on payments to staff
 - Progress reports on claims management
 - Midyear follow up on cyber security internal audit recommendations – update on cyber security will be provided at the next meeting on 23rd April
 - Client monies and cash handling in social services

- **External audit 2025/26 strategy**
 - External audit strategy was presented for public funds, charitable trust funds and patients monies identifying key risks, it was noted the audit timetable would coincide with the implementation of EQUIP which would mean additional pressures for the finance team.

- **Internal audit progress Reports**
 - Management of Patient Monies – satisfactory
 - Explanation was provided on the service challenges and delays to discharge medically fit patients in Gilis/Willows and

the challenges within the private sector and gave an explanation of the recording on the corporate risk register

- Children's safeguarding – limited assurance
 - An action plan has been developed and accepted by internal audit, with progress reported up to 12th February 2026 and further activities scheduled by the end of March 2026.
 - The Committee noted the risks relating to non-compliance with regional child protection policies and procedures however was assured the Trust does have a safe child protection service and proactively and effectively manages risks in this area.
- Management of Major Capital Projects – Satisfactory / Limited
 - PPE are slow to complete but overall there is adequate management of capital processes.
- Payments to nursing staff – satisfactory
- Follow up on job planning – satisfactory
- Purchased healthcare – satisfactory
- Internal Audit Charter
 - Approved by the committee
- Internal Forum Update Including Priority One recommendations
- Update on External Audit recommendations
- Fraud Update
 - Overpayments and Controls, Lessons learned and systems improvements
 - Fraud overpayments and lessons learned
 - National Fraud initiative (NFI) Update
- Comptroller and Auditor General's report on Financial Audit Findings 2025
- NIAO SHSCT letter of Understanding
- Log of Financial Circulars
- Risk Management
 - Strategy for 2026 was presented by Dr Austin
 - Corporate Risk register update
 - It was noted that resources will be required to manage risk effectively to fully embed the strategy
- Committee Terms of reference
 - Revised Terms of reference were approved subject to an amendment to update the reference to GIAS

2. Issues for escalation to Trust Board

- No escalation items noted however the Committee agreed the Board should be informed that the Committee is assured in relation to the limited assurance presented in the Childrens Safeguarding 2025/26 Internal Audit Report that

overall, the Trust does have a safe child protection service and proactively and effectively manages risks in this area.

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

- None other than to note the point at item 2

M to ensure.

Elizabeth Ensor

Non-Executive Director - Chair

Audit and Risk Assurance Committee