

External assurance providers¹

- Annual reviews of effectiveness undertaken
- Regular reporting and review of outstanding actions
- Private discussions held at least annually
- Wider 3rd party assurances reviewed

All Audit Committee work plans reviewed included coverage of internal audit, external audit, anti-fraud and annual y/e reporting

Work plans specifically link back to Terms of Reference requirements

Management Assurances – Internal Control

- Clinical Audit – regular progress reporting
- CFO/DoF report – covering key financial controls incl. losses and special payment, waivers etc...
- Freedom to Speak Up annual report
- Review of Declaration of Interest processes
 - CQC Inspection updates
 - Cyber/IG updates

Management Assurances - Governance

- Annual reports from other committees reviewed
- Assurance Framework reviews focussed on other committee assessments
- Clear escalation routes from other committees to audit committee and vice versa
- Presentation and review of range of annual self-certifications

NHS Audit Committee Work Plans - Good Practice

Management Assurances – Risk Management

- Regular review of Risk Management & Assurance Framework processes
- Assurance Framework – Deep Dives
- Management updates on Limited Assurance reports received from internal audit

Committee Attendance

Effective committees often include wide ranging management attendance e.g. medical and nursing directors in addition to finance and governance leads

1. E.g. internal audit, external audit, anti-fraud