

**NHS BOLTON CLINICAL COMMISSIONING GROUP
Public Board Meeting**
AGENDA ITEM NO:12.....
Date of Meeting:12th March 2021.....

TITLE OF REPORT:	CCG Audit Committee	
AUTHOR:	Joanne Taylor, Board Secretary	
PRESENTED BY:	Tony Ward, Audit Committee Chair	
PURPOSE OF PAPER: (Linking to Strategic Objectives)	For the Board to receive and review the minutes of the additional Audit Committee meeting held on 26 th February 2021.	
LINKS TO CORPORATE OBJECTIVES (tick relevant boxes):	Deliver the outcomes in the Bolton Joint Health and Care Plan.	
	Joint collaborative working with Bolton FT and the Council.	
	Supporting people in their home and community.	
	Shared health care records across Bolton.	
	Regulatory Requirement	
	Standing Item	√
RECOMMENDATION TO THE BOARD: (Please be clear if decision required, or for noting)	The Board is asked to approve the Minutes. The key points the Board is asked to note from these minutes are:- <ul style="list-style-type: none"> • To revert the approval of the MHIS to the Board at the April meeting. • Approval of the External Audit Plan. 	
COMMITTEES/GROUPS PREVIOUSLY CONSULTED:	Audit Committee.	
REVIEW OF CONFLICTS OF INTEREST:	Conflicts of Interest are reviewed at every meeting.	
VIEW OF THE PATIENTS, CARERS OR THE PUBLIC, AND THE EXTENT OF THEIR INVOLVEMENT:	Patient views are not specifically sought as part of this report.	
EQUALITY IMPACT ASSESSMENT (EIA) COMPLETED & OUTCOME OF ASSESSMENT:	EIA and an assessment is not considered necessary for the report.	

MINUTES

Audit Committee Microsoft Teams Meeting

Date: 26th February 2021

Time: 11.30am – 12.00noon

Venue: Microsoft Teams Meeting

Present:

Tony Ward (TW)	Lay Member Governance (Chair)
Alan Stephenson (AS)	Lay Member
Dr Tarek Bakht (TB)	GP Board Member
Dr Niruban Ratnarajah (NR)	GP Board Member

In attendance:

Kelly Knowles (KK)	Chief Finance Officer, Bolton CCG
Claire Donovan (CD)	Deputy Chief Finance Officer, Bolton CCG
Amanda Williams (AAW)	Head of Financial Accounting and Reporting CCG
Debra Chamberlain (DC)	Director of Audit, KPMG

Minutes by:

Amanda Williams	Head of Financial Accounting and Reporting CCG
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Minute No.	Topic	Action By
15/21	<p><u>Introductions and Apologies for Absence</u> Welcome and introductions were made around the table. Apols:- Kath Stott, Audit Manager, MIAA Gary Baines, Engagement Lead, MIAA</p>	
16/21	<p><u>Declarations of Interest</u> <i>“The Chair reminded committee members of their obligation to declare any interest they may have on any issues arising at committee meetings which might conflict with the business of NHS Bolton Clinical Commissioning Group”.</i></p> <p><i>“Declarations declared by members of the CCG Executive are listed in the CCG’s Register of Interests. The Register is available either via the Board Secretary to the Governing Body or the CCG website at the following link: http://www.boltonccg.nhs.uk/about-us/declarations-of-interest</i></p> <p>There were no declarations of interest.</p>	

<p>17/21</p>	<p><u>KPMG (External Audit)</u></p> <p><u>Report on Mental Health Investment Standard</u> DC updated the committee with the progress of the audit and the response further guidance issued by NHSE;</p> <ul style="list-style-type: none"> • Multi use drugs – NHSE has now agreed in principle that KPMG can use a “limitation in scope” in the audit opinion, advising that they had not concluded on clinical judgement on whether certain drugs were or were not prescribed for Mental Health. This is a good outcome and enables KPMG to close this query. • Dual Diagnosis – concluded that the sample at Bolton CCG that this issue applied to is not material to the audit. <p>Therefore, KPMG was satisfied that Bolton CCG was in a position to publish by the 28th February, however NHSE have issued FAQ to now publish on the 15th April.</p> <p>KK raised that there may be a risk that more issues arise between now and the 15th April.</p> <p>TW advised that as the date had been deferred to 15th April the formal approval can revert to the CCG Board to approve at the April meeting.</p> <p>Action: Add to April Board agenda.</p> <p><u>External Audit Plan</u></p> <p>DC presented the draft external audit plan for approval. The report outlined the risk assessment and planned approach for the external audit of Bolton CCG’s financial statements as at and for the year ending 31 March 2021.</p> <p>The overall audit approach and planning identified the risks had remained stable for the financial statements, fraudulent expenditure recognition, and management override of control, primary care commissioning and regularity reporting although the impact of COVID will be considered. The scope for the value for money assessment had increased and was an additional risk, the risk assessment was still in progress, whilst there was nothing of concern to report at this meeting, KPMG would advise the committee at its next meeting on the outcome of the risk assessment. This would also consider the future of CCGs and changing financial regimes.</p> <p>DC advised that Tim Cutler would become the interim engagement lead for the 2020/21 audit.</p>	<p>LH</p>
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	<p>DC advised the audit fee of £70,000 and confirmed auditor independence following that an assessment of their objectivity and independence as the auditor of Bolton CCG.</p> <p>TW asked if there was a risk relating to the audit of the pooled budget, DC advised that the approach would remain as previous years.</p> <p>The Committee approved the draft audit plan.</p>	
18/21	<p><u>Date of Next Meeting:-</u> Wednesday 21st April 2021, 1-2pm Self-assessment Session Wednesday 21st April 2-4pm Bevan Room</p> <p><u>Future Meetings 2021/2022:-</u> Wednesday 19th May 2021, 2-4pm Bevan Room Wednesday 22nd September 2021, 2-4pm Bevan Room Wednesday 12th January 2022, 2-4pm Bevan Room</p>	