

**NHS BOLTON CLINICAL COMMISSIONING GROUP  
Public Board Meeting**
**AGENDA ITEM NO: .....14.....**
**Date of Meeting: .....8<sup>th</sup> October 2021.....**

<b>TITLE OF REPORT:</b>	CCG Audit Committee	
<b>AUTHOR:</b>	Joanne Taylor, Board Secretary	
<b>PRESENTED BY:</b>	Tony Ward, Audit Committee Chair	
<b>PURPOSE OF PAPER: (Linking to Strategic Objectives)</b>	For the Board to receive and review the minutes of the Audit Committee meeting held on 22 <sup>nd</sup> September 2021.	
<b>LINKS TO CORPORATE OBJECTIVES (tick relevant boxes):</b>	<b>Deliver the outcomes in the Bolton Joint Health and Care Plan.</b>	
	<b>Joint collaborative working with Bolton FT and the Council.</b>	
	<b>Supporting people in their home and community.</b>	
	<b>Shared health care records across Bolton.</b>	
	<b>Regulatory Requirement</b>	
	<b>Standing Item</b>	√
<b>RECOMMENDATION TO THE BOARD: (Please be clear if decision required, or for noting)</b>	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"> <li>Final Audit Committee to be held 23 March 2021. Committee recommends moving the March public Board meeting from 11 March to 25 March 2021.</li> </ul>	
<b>COMMITTEES/GROUPS PREVIOUSLY CONSULTED:</b>	Audit Committee.	
<b>REVIEW OF CONFLICTS OF INTEREST:</b>	Conflicts of Interest are reviewed at every meeting.	
<b>VIEW OF THE PATIENTS, CARERS OR THE PUBLIC, AND THE EXTENT OF THEIR INVOLVEMENT:</b>	Patient views are not specifically sought as part of this report.	
<b>EQUALITY IMPACT ASSESSMENT (EIA) COMPLETED &amp; OUTCOME OF ASSESSMENT:</b>	EIA and an assessment is not considered necessary for the report.	

**MINUTES**

**Audit Committee Microsoft Teams Meeting**

**Date:** 22 September 2021

**Time:** 2.00pm – 4.00pm

**Venue:** Microsoft Teams Meeting

**Present:**

<b>Tony Ward (TW)</b>	<b>Lay Member Governance (Chair)</b>
<b>Dr Tarek Bakht (TB)</b>	<b>GP Board Member</b>
<b>Dr Emma Saunders (ES)</b>	<b>GP Board Member</b>

**In attendance:**

<b>Kelly Knowles (KK)</b>	<b>Chief Finance Officer, Bolton CCG</b>
<b>Claire Donvan (CD)</b>	<b>Deputy Chief Finance Officer, Bolton CCG</b>
<b>Amanda Williams (AAW)</b>	<b>Head of Financial Accounting and Reporting CCG</b>
<b>Kath Stott (KS)</b>	<b>Senior Audit Manager, MIAA</b>
<b>Andrew Wade (AW)</b>	<b>Anti-Fraud Specialist, MIAA</b>
<b>Diane Sankey (DS)</b>	<b>Governance, Risk and Complaints Manager CCG.</b>
<b>Gordon Haworth (GH)</b>	<b>KPMG</b>
<b>Luke Houghton</b>	<b>Finance Manager</b>

**Minutes by:**

<b>Linda Hughes</b>	<b>Personal Assistant</b>
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<b>Minute No.</b>	<b>Topic</b>	<b>Action By</b>
<b>48/21</b>	<p><b><u>Introductions and Apologies for Absence</u></b></p> <p>Apologies were received from:-</p> <ul style="list-style-type: none"> <li>• Alan Stephenson, Lay Member</li> <li>• Tim Cutler, KPMG, Director of Audit</li> <li>• Gary Baines, Engagement Lead, MIAA</li> </ul>	
<b>49/21</b>	<p><b><u>Declarations of Interest</u></b></p> <p><b><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></b></p> <p><b><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:</i></b></p> <p><a href="http://www.boltonccg.nhs.uk/about-us/declarations-of-interest">http://www.boltonccg.nhs.uk/about-us/declarations-of-interest</a></p>	

	There were no declarations of interest.	
50/21	<b>Previous Minutes</b> The minutes from the 28 May meeting were agreed as an accurate record.	
51/21	<b><u>Matters arising from the minutes not otherwise on the agenda and review of action log</u></b> The action log was reviewed and updated noting that all actions to date were now completed.	
52/21	<p><b><u>MIAA (Internal Audit)</u></b> <b><u>Internal Audit Progress Report</u></b> KS updated the Audit Committee in respect of the assurances, key issues and progress against Internal Audit Plan for 2020/21 The report covered the period April – September 2021 and provided a summary of Internal Audit activity which complied with the requirements of the :Public Sector Internal Audit Standards.</p> <p>Since the last meeting the following reviews have been finalised:-</p> <ul style="list-style-type: none"> <li>• Primary Care Framework – Commissioning (substantial assurance)</li> <li>• Conflicts of Interest (all areas fully compliant)</li> <li>• Assurance Framework Opinion Stage 1 (review completed)</li> <li>• Data Security and Protection Toolkit (substantial/moderate assurance against National Data Guidance Standards)</li> </ul> <p>Audit plan changes were discussed with the suggestion the Broad Care review be replaced with a focus on finance processes to ensure robust systems. Committee agreed this change.</p> <p><b>The Committee noted the MIAA Internal Audit Progress Report.</b></p> <p><b><u>Anti-Fraud Work Plan Half Year Progress Report</u></b> AW (AFS) presented the report undertaken by the Anti-Fraud Specialist during the period April 2021 to September 2021 which highlighted activities and outcomes in the current working environment.</p> <p>Since the last Audit Committee meeting there had been a focus on the following areas:-</p> <ul style="list-style-type: none"> <li>• <b><u>Strategic Governance</u></b> – work completed on the review of the new Counter Fraud Functional Standard Return which was uploaded to the web in May 2021.</li> </ul> <p>CCG Anti-Fraud, Bribery and Corruption policy updated to include reference to the new government Counter Fraud Functional Standards.</p> <ul style="list-style-type: none"> <li>• <b><u>Inform and Involve</u></b> – Fraud alert issued 1 highlighting Cyber Fraud and Scams around emails/websites and phones/texts. Also fraud alerts around COVID-19 and COVID vaccine scam including briefing on Test and Trace</li> </ul>	

	<p>and CEO phishing scam.</p> <ul style="list-style-type: none"> <li>• <u>Prevent and Deter</u> – various notices issued with relating to Bank procedures which had been circulated to all relevant staff.</li> <li>• <u>Hold to Account</u> - only 1 referral received closed.</li> </ul> <p><b>The Committee noted the Half Year Anti-Fraud Progress Report.</b></p> <p><u>Anti-Fraud Bribery and Corruption Policy Update</u> AW (AFS) presented the updated Anti-Fraud Bribery and Corruption Policy which had been aligned to the new Counter-Fraud Functional Standards for approval.</p> <p>AW reported the only changes were the inclusion of the new Government Standards which were introduced in April 2021. The CCG was currently rated as amber but with the inclusion of standards and following approval of the Committee would now be green.</p> <p><b>The Committee noted and approved the Anti-Fraud Bribery and Corruption Policy</b></p>	
53/21	<p><b><u>KPMG (External Audit)</u></b> <b><u>Final Annual Auditors Report</u></b> GH presented the report which provided a summary of the findings and key issues arising from their 2020-21 audit of NHS Bolton CCG. The report had been prepared in line with the requirements set out in the Code of Audit Practice published by the National Audit Office and required the CCG to publish on the CCG website alongside the annual report and accounts.</p> <p><b>The Committee noted the Final Annual Auditors Report and noted that this has been publicised via the website.</b></p> <p><u>Technical Update - September</u> GH presented KPMG's technical update, which was for information, highlighting the main issues which are currently impacting on the health sector.</p> <p>No specific actions were identified.</p> <p><b>The Committee noted the KPMG August 2021 Technical update.</b></p>	
54/21	<p><b><u>Board Assurance Framework and Risk Register Q1</u></b> DS informed as national changes are being made to the commissioning of NHS services and the dis-establishment of Clinical Commissioning Groups from 31 March 2022, the organisation's objectives and BAF risks from 2020/21 were rolled over to the new financial year.</p>	

	<p>Q1 BAF was reviewed and approved by the CCG Executive on 25 August 2021 and subsequently presented to the Governing Body at its meeting on 10<sup>th</sup> September. Key changes to note:</p> <ul style="list-style-type: none"> <li>• R1 Financial balance risk 2021/22 – risk score of 16</li> <li>• R7 Joint system governance fails to achieve ICP and SCF - risk score increased from 9 to 12 to reflect the changing commissioning landscape at local level.</li> </ul> <p>The BAF dashboard for Q1 2021/22 is attached, together with full details of each BAF risk and mitigating actions in place for members' information.</p> <p><b>Corporate Risk Register Q1</b> Any operational issue with a corporate risk score of 9 or above is included in the Corporate Risk Register as per the Risk Management Strategy. Any risk 12 or above is reported to the Audit Committee, along with the BAF. An extract of Q1 Corporate Risk Register risk scores of 12 or above is attached and has been approved at Executive Committee.</p> <p><b>The Committee noted the Q1 BAF and Risk Register.</b></p>	
55/21	<p><b><u>CCG Closedown Checklist</u></b> NHS England has issued guidance to leaders on the CCG closedown and ICB establishment.</p> <p>The CCG closedown due diligence checklist (excel spreadsheet) was attached for information.</p> <p>Key points to note</p> <ul style="list-style-type: none"> <li>• A transition working group to be established to include reps from each CCG department.</li> </ul> <p>A staff and property transfer scheme is the legal instrument used for the transfer of assets, liabilities and staff and contracts</p> <p>TW enquired if KPMG would need to expedite any agenda items if the date of the April meeting was brought forward to take place on 23 March 22 which would then be the final Audit Committee meeting. GH felt this would not pose any problems with an update from KPMG on how they would handle external audit to come to January meeting.</p> <p>KS informed of an MIAA event taking place on 5<sup>th</sup> October and welcomed anyone to attend. KK confirmed she would be attending where CCG close down would be discussed in more detail.</p> <p>KK informed meetings were taking place in GM to provide guidance on the closedown checklist. From the CCG perspective this poses significant pressure, however, an internal planning working group was to be set up with a lead for each specific checklist area to take</p>	GH/TC

	<p>forward with the group to meeting on a fortnightly basis with the CO and SFO joining on an ad hoc basis.</p> <p>TW enquired how much of the checklist could be completed in advance. AAW informed she was involved in the Finance Transition Group which was working through the checklist though some aspects were business as usual and were awaiting decisions from NHSE.</p> <p>TW enquired how the progress on the plan would be monitored. It was thought this would be through the CCG Executive with ad hoc updates to the board on the overall ICS transition programme.</p> <p>The committee discussed the timings of future meetings and the need to link in with Board meetings.</p> <p><b>The Committee noted the CCG Closedown Due Diligence Checklist and agreed to receive a further update at the January meeting.</b></p> <p><b>The Committee agreed to propose to the CCG Chair that the March Public Board meeting be moved from 11<sup>th</sup> to 25<sup>th</sup> March to allow the final committee reports to be presented to the CCG Board.</b></p>	<p>KK/AAW</p> <p>LH/JT</p>
56/21	<p><b><u>Inspection of Corporate Registers</u></b></p> <p>The report updates the Audit Committee on the additions to the Corporate Registers since the last submission on 21<sup>st</sup> April 2021. The report includes the following:</p> <ul style="list-style-type: none"> <li>• Register of Interests (full register attached following annual review of forms).</li> <li>• Register of Gifts and Hospitality (no updates to report).</li> <li>• Register of Conflicts of Interest Breaches (no updates to report).</li> <li>• Procurement Register (no updates to report).</li> <li>• Waiver of Standing Financial Instructions (no updates to report).</li> <li>• Whistleblowing Log (no updates to report).</li> </ul> <ul style="list-style-type: none"> <li>• To note that the Conflicts of Interest Committee also regularly reviews declarations of interest including breaches/gifts and hospitality/procurement registers and waivers of standing financial instructions along with any reviews undertaken by internal and external audit.</li> <li>• To note that all these Registers are now publicised on the CCG website.</li> <li>• Members are reminded of the need to ensure all declarations of interest are made of any interest likely to lead to a conflict or potential conflict as soon as the individual becomes aware of it, and within 28 days.</li> </ul>	

	<p>The Audit Committee is asked to note that the CCG continues to regularly undertake reviews of the policy and processes regarding conflicts of interest, which are also regularly reviewed through the Conflicts of Interest Committee</p> <p><b>The Committee Reviewed and Approved the Corporate Registers Report.</b></p>	
57/21	<p><b><u>Review of Assurance on External Reports</u></b> Bolton CCG monitors a central log to capture external reviews issued following assessment of the CCG or its providers. This helps support the CCG’s monitoring of quality and performance and provide assurance to the Audit Committee and governing body.</p> <p>The log is coordinated by the Governance &amp; Safety Directorate and submitted to the Quality &amp; Safety Committee as a routine agenda item. It will include any report issued about NHS Providers and Bolton CCG.</p> <p>The External Review log from <b>1<sup>st</sup> April 2021 onwards</b> is attached for information. Any issues not closed from 2018/19, 2019/20 and 2020/21 continue to be monitored on the 2021/22 log. This report was considered by the Quality &amp; Safety Committee on 8<sup>th</sup> September 2021.</p> <p>TW enquired how issues were to be transferred to a new organisation. DS reported Mike Robinson, AD Governance and Safety, would be holding discussions with quality leads at GM level.</p> <p><b>The Committee noted the Review of Assurance on External Reports.</b></p>	
58/21	<p><b><u>Audit Committee Work Plan</u></b> GH reported no requirement for the report on the MHIS statement of Compliance at the January 22 meeting.</p> <p>TW enquired if there were any items that were currently on the plan for the April meeting that wouldn’t be available for the meeting now scheduled to take place in March. KS informed the draft Director of Audit Opinion and Annual Report would be available from 28 Feb 22.</p> <p><b>The Committee noted the work plan.</b></p>	
59/21	<p><b><u>Any Other Business</u></b> There was no other business discussed.</p>	
60/21	<p><b><u>Chair reflection on significant decisions/actions/risks that may need reporting to the Board through these minutes.</u></b></p> <ul style="list-style-type: none"> <li>Final Audit Committee to be held 23 March 2021.</li> </ul>	LH

	<ul style="list-style-type: none"> <li>• Committee recommends moving the March Board meeting from 11 March to 25 March 2021.</li> </ul>	
<b>35/21</b>	<p><b><u>Date of Next Meeting:-</u></b> Wednesday 12 January 2022, 2-4pm via Microsoft Teams</p> <p><b>Future Meeting 2021/22:-</b> Wednesday 23 March 2022, 2-4pm via Microsoft Teams</p>	