

Approved – 15 December 2022

**Minutes of the ICB Audit Committee Held on
Thursday, 29 September 2022 in Boardroom 2, Chorley House, Leyland**

Name	Job Title	Organisation
<u>Members</u>		
Jim Birrell	Chair/Non-Executive Member	L&SC ICB
Sheena Cumiskey	Non-Executive Member	L&SC ICB
Roy Fisher	Non-Executive Member	L&SC ICB
<u>Co-opted Member</u>		
Ian Cherry	Co-opted Lay Member	L&SC ICB
<u>Attendees</u>		
Sam Proffitt	Chief Finance Officer	L&SC ICB
Kirsty Hollis	Place and Programme Finance Lead	L&SC ICB
Louise Cobain	Executive Director of Assurance, MIAA	MIAA
Lisa Warner	Senior Audit Manager	MIAA
Paul McGrath	Anti-fraud Specialist	MIAA
Tim Cutler	Partner	KPMG
Debra Chamberlain	Director	KPMG
Debra Atkinson	Company Secretary/Director of Corporate Governance	L&SC ICB
Louise Talbot	Corporate Governance Manager	L&SC ICB

Item No	Item	Action
1.	<p><u>Welcome, Introductions and Chair's Remarks</u></p> <p>The Chair opened the meeting and introductions were made.</p> <p>The Chair gave an overview of the remit of the Audit Committee and advised that at the end of each meeting he would seek agreement on the highlights to be reported to the Board in the categories of assure, advise and alert.</p>	
2.	<p><u>Apologies for Absence</u></p> <p>Apologies for absence had been received from Katherine Disley.</p>	
3.	<p><u>Declarations of Interest</u></p> <p>RESOLVED: That there were no declarations made.</p>	
4.	<p><u>Minutes of the Previous Meeting Held on 26 July 2022</u></p> <p>RESOLVED: That the minutes of the meeting held on 26 July 2022 be approved as a correct record.</p>	

5.	<p><u>Matters Arising and Action Log</u></p> <p>Confirmation of Chair’s Action – There was no requirement for KPMG colleagues to be excluded from the meeting whilst the item was discussed.</p> <p>RESOLVED: That the Audit Committee approve the Chair’s Action taken on 18 August 2022 approving the appointment of external audit services to the ICB – a direct award to KPMG covering the 9-month accounting period to 31 March 2023 and years 2023/24 and 2024/25 with an option to extend for a further two years.</p> <p>Action Log – Noted and would be monitored by L Talbot.</p>	LJT
6.	<p><u>Draft Audit Committee Workplan 2022/23</u></p> <p>Sam Proffitt spoke to a circulated workplan for 2022/23 which had been drawn up via the committee’s terms of reference, in line with statutory responsibilities and the Audit Committee Handbook’s recommendations for template workplans.</p> <p>Members were asked to review and discuss the content of the draft workplan for 2022/23, providing comments on any further areas for inclusion and to advise whether timings for items for submission to the committee meetings were correct or required amendment.</p> <p>Tim Cutler made reference to the external audit plan commenting that the preference would be to produce the plan after December as more detailed work will have taken place. He advised that for the first year, a lot of work would take place familiarising themselves in other areas of the patch that they had not previously covered. Tim suggested that an overview be taken to the December meeting and the plan be taken to the March meeting which was agreed for the time being.</p> <p>Whilst it may be too early, Ian Cherry suggested that a deep dive into strategic areas be undertaken, possibly programming in one or two deep dives and this was welcomed. It was likely that other committees of the Board would also carry out deep dives as required and members were advised that a Finance and Performance Committee would be established which would also address this.</p> <p>Recognising the circumstances of the ICB/Audit Committee commencing in Q2, it was commented that the proposal to undertake the annual reviews of effectiveness after 12 months may not fit in with the cycle of work. It was agreed that reviews should be undertaken after nine months in the first year and 12 months thereafter.</p> <p>RESOLVED: Subject to the comments made being incorporated, the Audit Committee approved the workplan for 2022/23 recognising that it may need to flex as and when dates are issued for completion of the 2022/23 accounts and as other business of the committee evolves.</p>	LJT (✓) LJT (✓) LJT (✓)

<p>7.</p>	<p><u>CCG/ICB Position: Controls and Mitigations</u></p> <p>Sam Proffitt provided an update on the detailed work undertaken to assess the ICB’s opening and current financial position. The Audit Committee took assurance from the outcome of the work she had commissioned from MIAA Solutions to independently assess the current level of financial risk. The exercise concluded that despite the uncertainties surrounding the position, the probable financial risk was in line with figures reported previously to the Board. It was also noted that the level of risk would change as organisations updated their forecasts.</p> <p>Tim Cutler referred to the figures associated with risk and sought clarification as to whether it was for nine months. Sam advised that it was for 12 months commenting that there had been a level of pressure in the former CCG positions in the first three months which had to be mitigated in the remainder of the year. She commented that they were catching up and the position is reported to the Board.</p> <p>Ian Cherry referred to the mitigations in terms of off-ledger problems and sought clarification as to whether they were robust enough to be able to resolve. Sam advised that there was a plan in place to reduce the need for off ledger reporting. However, it was likely to take a couple of months for the systems to be in place and fully embedded. She praised the staff for the work being undertaken which had given her real assurance.</p> <p>It was commented that the financial detail as discussed would need to be picked up via a Finance and Performance Committee (to be established).</p> <p>Standardisation of Financial Systems and Controls - A major piece of work was being undertaken by the finance team, (eg with regard to the independent assessment of the CCG/ICB position). The Audit Committee asked that a detailed position statement be provided and if necessary, an action plan be submitted to the next meeting.</p> <p>RESOLVED: That the Audit Committee note the current position and the actions being taken forward.</p>	<p>SP</p> <p>SP/KD/ KH</p>
<p>8.</p>	<p><u>MIAA</u></p> <p>(a) Legacy Issues – Internal Audit Recommendations – Lisa Warner spoke to a circulated report which summarised the position of internal audit recommendations and risks transferred to the ICB following its formal establishment on 1 July 2022. An assessment had been undertaken as to whether recommendations had been superseded since they had been transferred.</p> <p>The Chair requested that a further review be undertaken by MIAA colleagues linking in with Kirsty Hollis to agree what is covered by virtue of the new ICB processes. Louise Cobain commented that there were no issues to highlight to the committee at the current time. Kirsty advised that it was anticipated that by the December meeting they will have built the high risks into ICB assurance processes. The Chair asked if the committee could receive information as to what actions had been taken/introduced/were being developed as a result of the legacy</p>	<p>LC/LW/ KH</p>

<p>issues. Sam agreed to look at bringing back a summary report.</p> <p>In respect of reassessing the impact on the ICB, Tim Cutler commented that they would consider that the system consolidation would take longer however, individual risk on locality would be lower.</p> <p>The Chair welcomed the progress that had been made in respect of CCG legacy issues commenting that it was helpful to learn that MIAA did not feel there were any significant outstanding matters. The Audit Committee was responsible for assurance going forward from now and stressed the need for effective system wide approaches across the patch. It was important to standardise and rationalise wherever possible. Sheena Cumiskey supported the importance of having a system wide approach.</p> <p>RESOLVED: That the Audit Committee receive the report.</p> <p>(b) Internal Audit Progress Report – Louise Cobain spoke to a circulated internal audit progress report which set out a summary of MIAA’s work pre-ICB establishment in Q1 and post-ICB establishment in Q2 up to 15 September 2022. She advised that MIAA was required to undertake a self-assessment (submission by 30 September 2022). There was little they could provide assurance on at the current time however, a lot of work was being shaped and it was anticipated that more detailed information would be provided at the next meeting.</p> <p>RESOLVED: That the Audit Committee receive the report.</p> <p>(c) Draft Internal Audit Plan 2022/23 – The Audit Committee was reminded that an early draft of the Internal Audit Plan 2022/23 was submitted to the meeting on 26 July 2022. The draft plan was based on MIAA’s initial risk assessment and would remain flexible to allow for responses to emerging challenges that the ICB may face. The proposed fees were £157,500 and it was noted that savings of £75,000 (based upon 2021/22 total CCG fees) were proposed with further savings anticipated in year 2.</p> <p>The Chair highlighted the need to build a review of data quality into the 2022/23 plan which was noted.</p> <p>RESOLVED: That the Audit Committee approve the Internal Audit Plan 2022/23 subject to the inclusion of a review of data quality.</p> <p>(d) Improving Financial Sustainability in the NHS – Internal Audit Review – Louise Cobain spoke to a circulated report which included the terms of reference for the Improving Financial Sustainability in NHS review and in line with the NHSE guidance (internal audit review of the HFMA checklist also included with the papers). It was noted that the internal audit review was to be completed by 30 November 2022 in line with the guidance. Louise advised that to ensure achievement of the deadline, organisations were required to complete their self-assessment and evidence gathering by 30 September 2022, as stipulated by NHSE. Members were advised that following receipt of the initial self-assessment scores, detailed benchmarking with the audits would be undertaken for submission at the end of November.</p>	<p>SP</p> <p>LC/LW</p>
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<p>Clarification was sought as to whether there was a process in place regarding ICB establishment and Sam advised that it was currently being finalised for submission on 30 September 2022. In respect of approval of establishment, Sam advised that controls were in place via the Executives and an Establishment Group had been set up at which herself, James Fleet and Debra Atkinson are members. Sam advised that payroll processes were in place and any area where there isn't a budget has to be agreed by both herself and Kevin Lavery (Chief Executive Officer).</p> <p>Louise advised that the deadline of completion of improvement actions resulting from the review was 31 January 2023. Due to timings of meetings, clarification was sought as to whether an additional Audit Committee meeting would need to be held or whether the information could be circulated to members outside of the committee in order that they have sight of the final submission. It was commented that it depended on the significance of the outcome of the review, therefore, it was agreed that Sam Proffitt would assess whether an additional Audit Committee meeting was required nearer the time.</p> <p>Tim Cutler commented on how KPMG would undertake the process highlighting that the main issue would relate to the Value for Money (VfM) audit, challenge on the VfM conclusion and looking at how to embed the 12-month period. Whilst they were working to compliance of 31 March 2023, they would be required to state how the audit was undertaken for the full year. Significant differences would need to be raised however, commentary in place would assist this.</p> <p>In respect of the scoring where 1=low and 5=embedded, Sheena asked if action plans and action assurances would be addressed for any scores less than 3. Sam would provide oversight and discuss with the Audit Committee Chair.</p> <p>The committee acknowledged the ICB's plan to establish a Finance and Performance Committee by the end of this financial year however, given the financial and performance pressures, the committee felt that it should be established as soon as possible.</p> <p>RESOLVED: That the Audit Committee note that the nationally prescribed exercise was nearing completion, (the ICB's submission was due 30 September 2022). The Audit Committee also noted that MIAA anticipated having access to all ICB submissions, which would enable them to participate in a benchmarking review following which, the Audit Committee would assess any significant Lancashire and South Cumbria outliers.</p> <p>That the Audit Committee advise that an ICB Finance and Performance Committee be established as soon as possible.</p> <p>(e) The Internal Audit Network Insight – August 2022 – Noted.</p>	<p>SP</p> <p>SP</p>
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<p>9.</p>	<p><u>Anti-fraud</u></p> <p>(a) Anti-fraud Work Plan 2022/23 – Paul McGrath spoke to a circulated plan which detailed the anti-fraud work to be undertaken by MIAA during the period 1 July 2022 to 30 April 2023.</p> <p>Ian Cherry sought clarification regarding the proposals in respect of ad hoc investigations and Paul advised that Sam Proffitt would be required to give approval. The investigation would then be included in the progress report.</p> <p>RESOLVED: That the Audit Committee approve the Anti-fraud Work Plan 2022/23.</p> <p>(b) Anti-Fraud Progress Report - Paul McGrath spoke to a circulated report which provided an update on progress of anti-fraud work undertaken during the period 1 July 2022 to 31 August 2022. He referred to the 12 components within the standard advising that whilst some had not yet been developed, they would be taken forward over the coming months.</p> <p>Paul advised the committee that there was good liaison with the finance team in terms of fraud alerts and he was currently taking forward actions as described in the report.</p> <p>The Chair suggested that ‘Fraud Champion’ be changed to ‘Anti-fraud Champion’ which was noted.</p> <p>Roy Fisher referred to investigations that had been open since 2020 and Paul advised that both he and Ian Cherry were aware of the detailed legacy and the matters were being dealt with.</p> <p>Paul suggested that a presentation on fraud awareness be given at the next meeting (depending on the agenda) or at a future meeting which was agreed.</p> <p>RESOLVED: That the Audit Committee receive the anti-fraud progress report.</p> <p>(c) Anti-fraud, Bribery and Corruption Policy and Response Plan – Paul spoke to a circulated policy which provided a guide for employees as to what fraud is in the NHS, to emphasise that it is everyone’s responsibility to prevent fraud, bribery and corruption and to provide guidance on how to report it.</p> <p>This policy had been updated to reflect the statutory guidance from NHS England ‘Integrated Care Boards Counter Fraud Statutory Guidance’ issued in July 2022, which outlined counter fraud requirements for ICBs. It also described the interaction and division of responsibilities between the counter fraud functions of ICBs and NHS England, including primary care reporting and management.</p> <p>The Chair asked that clarification be provided in respect of the areas of responsibility specifically for the ICB and specifically for NHSE. Further clarity was also required as to how primary care would be delegated, in particular wider primary care from April 2023 (optometry, dental, pharmacy). Debra Atkinson</p>	<p>PM</p> <p>PM/LJT</p>
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	<p>advised that there was a separate delegation agreement with the ICB and NHSE relating to primary care. She suggested that a briefing be drawn up in order to provide more clarity.</p> <p>RESOLVED: That the Audit Committee requested further clarification regarding ‘the interaction and division of responsibilities between the counter fraud functions of ICBs and NHSE, including primary care reporting and management’. The policy would be resubmitted to the next meeting of the Audit Committee.</p>	<p>DA</p> <p>PM</p>
<p>10.</p>	<p><u>External Audit</u></p> <p>(a) Update and (b) Health Technical Update</p> <p>Tim Cutler had recently met with Sam Proffitt and Katherine Disley to discuss the work in respect of the part-year accounts and part-year audits which would commence imminently. He explained that they were familiar with some of the previous CCGs and it was intended that the field work would be completed and numbers audited by 31 March 2023.</p> <p>Tim advised that there were barriers in place due to central guidance and central influence, in particular the remuneration report evidence and information where salary disclosures will be available however, pensions disclosures will not be available which will impact on the 9-month accounts. Tim advised that the Pensions Agency will only provide 12-month figures, therefore, qualifications were likely and they would adopt a low materiality threshold. From a 3-month perspective, Tim referred to the Service Auditor Reports (SAR), particularly issues in respect of primary care commissioning expenditure where Capita and NHS Digital had been involved. Kirsty advised that bridging letters had been received for the period. Tim advised that in order to sign-off, there may be a requirement to wait for the full 12-month SAR to ensure processes had not changed during the period.</p> <p>Tim referred to the ICB audit and the completion of part-year accounts commenting that until such time that all part-year audits had been signed off, they would not be able to sign off the accounts.</p> <p>Debra Chamberlain was leading on the VfM work and advised that a self-assessment had been undertaken with the CCGs following which, a review of the documentation had taken place and significant risks drawn out in addition to risk assessments. A similar process had been undertaken with the CCGs for the first three months and it was anticipated that risk assessments would be completed by December following which, work on specific areas would be carried out.</p> <p>Tim referred to the HFMA checklist which covered a number of areas. Once Grant Thornton had completed their work for the three Lancashire and South Cumbria CCGs, he would review their files after they had signed them off.</p>	

	<p>Sam Proffitt advised that the ICB was working on a 12-month basis and she sought clarification on the impact of the 3-month audit. Tim advised that in normal circumstances when auditing CCGs, they would have a risk around expenditure. For the 3-month period, it was whether the CCGs had put sufficient resource in to what they had spent in order to give a regularity opinion. He referred to the revenue resource limit which would move into the 9-month period.</p> <p>Roy referred to allocations to former CCGs commenting that STF funding did not relate to spend. Sam advised that some element would have been committed. Tim advised that given the way that the revenue resource limit had been allocated to cover the 3-month CCG expenditure, there was a risk that if their audit identified errors in expenditure or accruals where goods or services were yet to be received by 30 June, they would require expenditure to be reduced (where material). It wasn't clear at this point whether this resource would be lost to the ICB or whether revenue resource limits could subsequently be adjusted to allow the ICB to account for this expenditure.</p> <p>Tim advised that deadlines were not yet fixed and he anticipated that they would be firmed up in January 2023. The Chair noted that there may be a requirement to move Audit Committee meetings to accommodate this.</p> <p>RESOLVED: That the Audit Committee note that preliminary work had commenced and the team would shortly commence their audit of the CCG part-year accounts. It was noted that the timescale would be subject to the requisite information being available, some of which was external to the ICB.</p>	
11.	<p><u>Assurance Update – Q1 CCG Annual Reports</u></p> <p>Kirsty Hollis spoke to a circulated report which outlined the approach taken in the production and proposed submission of the demised CCGs' statutory documentation for the period 1 April 2022 to 30 June 2022. The report provided the Audit Committee with the following:</p> <ul style="list-style-type: none"> • Final actions appertaining to CCG annual reports and accounts as at 31 March 2022. • Consistency of approach to the production and submission of the demised CCGs' draft annual reports and accounts as at 30 June 2022. • Sought agreement to the proposed next steps leading up to the external audit of the annual reports and accounts. <p>It was intended that all eight audit annual reports and statutory accounts be published on the ICB website by 30 September 2022. The documents would also be presented for information to the ICB Board meeting held in public on 12 October 2022.</p> <p>Kirsty advised that there was a requirement that the draft annual reports for Q1 (2022/23) for the demised CCGs be submitted to NHSEI by 5 October 2022 including all relevant statutory reports, eg, governance statement, performance report and remuneration report alongside a set of draft statutory accounts. Kirsty advised that there was no requirement for the Audit Committee to formally sign-</p>	

	<p>off the draft documents prior to submission. The committee was content that Kirsty be given delegated authority to submit to NHSEI and for the two audit firms to undertake their respective areas of work.</p> <p>Kirsty assured the committee that the work had been carried out and that each former CCG Chief Finance Officer had reviewed their respective audited reports and accounts. She advised that there will be a period of opportunity once submitted for other alternative methods of validation to be undertaken if required.</p> <p>The Audit Committee noted the volume of work involved in undertaking this task and asked that their thanks be passed to the staff involved.</p> <p>RESOLVED: That the Audit Committee note that the annual reports and accounts for each of the former CCGs for 2021/22 had been completed and would be submitted.</p> <p>That the Audit Committee note the arrangements in respect of the Q1 draft documents and the requirement to submit by 5 October 2022.</p>	
12.	<p><u>Risk Management</u></p> <p>(a) ICB Risk Management Update including the Board Assurance Framework and</p> <p>(b) Risk Management Strategy and Policy</p> <p>Debra Atkinson spoke to a circulated report which provided the Audit Committee with an overview of the work undertaken to date to support the development of the ICB’s risk management strategy and policy, and the implementation and delivery of risk management across the ICB.</p> <p>Debra advised that the draft strategy and policy would be further refined, and the Board Assurance Framework (BAF) populated following the Board development session in October, and (if required) following the publication of any further national guidance on system quality risk management.</p> <p>The report also provided an overview of the work to be carried out to review options for a more streamlined approach to support the identification and assessment of risk, and maintenance of the ICB’s risk registers.</p> <p>Debra advised that discussions had been held with two provider Trusts in terms of how we look at system risk management.</p> <p>The Chair welcomed the reports and the progress made to date. He referred to the role of the Audit Committee and the extent to which the management of risk will be effective. He welcomed the Board session commenting that the BAF was about delivering the strategic objectives and was not about what could go wrong.</p> <p>RESOLVED: That the Audit Committee receive the reports, note the progress made and the proposed actions to be taken forward.</p>	

<p>13.</p>	<p><u>Managing Conflicts of Interest (including Gifts and Hospitality) Report</u></p> <p>Debra Atkinson spoke to a circulated report which provided the Audit Committee with an overview of the work undertaken to date in the implementation of the ICB’s Policy on Managing Conflicts of Interest (including Gifts and Hospitality).</p> <p>ICB registers of interests had been created and would remain under review whilst the ICB structures, and the staff roles and responsibilities that underpin those structures continue to develop. It was noted that a full register of interests would be presented to the Board in November and following approval, the registers of interests of the Board and its committees would be published on the ICB website.</p> <p>The governance team would ensure that advice and guidance was available to all staff on any local matters relating to the implementation of the policy, and ensure it was aligned to the outcomes of NHSEI’s review, and any relevant future training requirements.</p> <p>Debra advised that in the past, there was a mandatory training module for CCGs however, as the ICB was not clinically led, there was no requirement for the training to be undertaken. She advised however, that some further learning in respect of conflicts of interest would be taken forward.</p> <p>Quarterly update reports would be submitted to the committee in respect of the management of conflicts of interest in order that the committee has assurance relating to any breaches, demonstrating that any new declarations are sought within 28 days along with other requirements within the policy.</p> <p>The Chair referred to the role of the Conflicts of Interest Guardian. Both Ian Cherry and Debra Atkinson would provide advice and support and Debra advised that she was working with other ICB areas regarding this role.</p> <p>RESOLVED: That the Audit Committee:</p> <ul style="list-style-type: none"> • Note the contents of the report. • Note the work underway to support the implementation of the policy for managing conflicts of interest (including gifts and hospitality). • Agree to receive quarterly update reports on the management of conflicts of interest. 	
<p>14.</p>	<p><u>Information Governance Bi-monthly Service Report – Covering the Period July and August 2022</u></p> <p>Debra Atkinson spoke to a circulated bi-monthly report which provided an overview relating to information governance activities provided by the Midlands and Lancashire Commissioning Support Unit (CSU). It identified key information and showed progress against mandatory and legal requirements for the ICB as a category one responder (CCGs were category two responders). The key areas of update related to:</p> <ul style="list-style-type: none"> • The Data Security Protection (DSP) Toolkit • The ICB internal delivery plan for information governance • An update on information governance policies 	

	<ul style="list-style-type: none"> Information governance training compliance figures and next steps <p>Debra advised that the Audit Committee was required to provide oversight on delivery plan progress and approve draft submissions prior to taking to the Board. She further advised that the CSU provides the specialist advice working with ICB colleagues to ensure statutory duties are met. It was noted that information governance closes on a bi-monthly cycle, therefore, there may be timing issues as to when the Audit Committee receives the bi-monthly reports as there may be occasions when the committee receives two reports.</p> <p>Sam Proffitt advised that Asim Patel would be commencing in post as the Chief Digital Officer on 1 November 2022 and suggested that it would be beneficial if he attended Audit Committee meetings. The Chair requested that Asim be invited to attend either for the information governance item or the full meeting.</p> <p>Sheena Cumiskey made reference to the number of breaches which appeared to be repeat issues. She referred to training and sought clarification and assurance in respect of the checks and balances to prevent them happening in the future. Roy Fisher referred to IG training which was undertaken annually via the ESR training module and that reminders may need to be issued. Debra suggested that the breaches could be themed within the report identifying corrective action to be made. She also commented that the report provided a point in time and some legacy issues remained open. It was acknowledged that Asim Patel may have a different view around this.</p> <p>Louise Cobain advised that from an internal audit perspective, it was mandatory to undertake the data security protection toolkit (DSPT) referring to phases 1 and 2 commenting that broader controls would be carried out to provide more assurance.</p> <p>Debra advised that at the time of writing the report, the ICO registration was outstanding however, it had since been resolved and she confirmed that the ICB was now registered with the ICO.</p> <p>RESOLVED: That the Audit Committee receive the report noting the actions to be taken forward.</p>	<p>LJT (✓)</p> <p>DA</p>
<p>15.</p>	<p><u>Financial Management Report</u></p> <p>Sam Proffitt spoke to a circulated report which provided an update on the corporate registers for the ICB.</p> <p>(a) Losses, Write Offs and Special Payments – Nil (b) Tender Waivers Register – Two new tender waivers approved. (c) Procurement Decisions Register – Nil</p> <p>The Chair sought clarification on any residual matters from the CCGs that the ICB was responsible for. Tim Cutler referred to the ICB Scheme of Reservation and Delegation and the first three months of the CCGs’ Schemes of Reservation and Delegation highlighting that thresholds could be lower.</p> <p>RESOLVED: That the Audit Committee receive the report.</p>	

16.	<p><u>Items for the Risk Register</u></p> <p>There were no items highlighted.</p>	
17.	<p><u>Committee Highlights Report to the Board</u></p> <p>The Chair listed the following for inclusion in the committee highlights report to the Board:</p> <p><u>Alert:</u></p> <ul style="list-style-type: none"> • Standardisation of Financial Systems and Controls • Review of Financial Performance <p><u>Advise:</u></p> <ul style="list-style-type: none"> • CCG Legacy • Improving Financial Sustainability • Board Assurance Framework • ICB's Risk Management Strategy and Policy <p><u>Assure:</u></p> <ul style="list-style-type: none"> • Audit Committee Workplan • CCG/ICB Position • Internal Audit Plan and Anti-fraud • Anti-fraud, Bribery and Corruption Policy • External Audit • CCG Accounts and Annual Reports <p>New Risks identified at the meeting – None identified.</p>	
18.	<p><u>Review of the Meeting</u></p> <p>The Chair sought comments on the meeting and the following points were made:</p> <ul style="list-style-type: none"> • Agreed to an earlier start time of 9.30am-12noon. • Noted that the Chair would be meeting with internal audit and external colleagues separately. • The agenda pack was over 300 pages. Whilst it was important not to detract from the content of the reports, it would be helpful if future packs could aim for much greater brevity. • Where possible, members can refer questions/clarification areas directly back to the authors of the reports outside of and before the meetings take place. 	LJT (✓)
19.	<p><u>Any Other Business</u></p> <p>There were no issues raised.</p>	
20.	<p><u>Date, Time and Venue of Next Meeting</u></p> <p>Thursday, 15 December 2022 commencing at the earlier time of 9.30am-12noon, Boardroom 1, Chorley House.</p>	LJT (✓)