

## Report from Chair of Audit Committee

Date of Committee 11 September 2025

Item	Summary of Item	Committee Decision	Further Work Required	Referral Elsewhere for Further Work	Recommendation to Board
<b>Minutes of the previous meeting</b>	Minutes from the last meeting on 10 July 2025	<b>Approved</b>	None	n/a	n/a
<b>Matters Arising</b>	Update on compliance with Trust policies	<b>Assured</b> , recognising work underway to align processes related to policies with those surrounding clinical guidelines	Further detail on progress with this work and a summary of due and overdue policies	n/a	n/a
<b>Organisational Risk</b>	Overview of risk within the Trust including details from the Corporate Risk Register (CRR) and Board Assurance Framework (BAF)	<b>Assured</b> , noting the following: - Escalation/de-escalation of risks to/from the CRR since the last meeting. - Challenging nature of the financial position, much of which remains outside of the Trust control. - Importance of relationships with external partners including GPs to support neighbourhood working and delivery of local strategy and the role of the Buckinghamshire Executive Partnership (BEP) in this.	None	Collective consideration of risk related to delivery of the 2025/26 financial plan at Finance & Business Performance Committee.  Consideration of risk related to neighbourhood working via Board Development Day discussions.	n/a
<b>Compliance with Procurement Guidance and Legislation</b>	Overview of single tender waivers, and potential breaches of regulation, since the last meeting including comparative data	<b>Assured</b> , noting previous and potential challenges and evidence to refute these	Provision of further detail on the waiver related to personal safety alarms	n/a	n/a

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<b>External Audit</b>	Nil new to note.	<b>Noted</b>	None	n/a	n/a
<b>Local Counter Fraud Specialist (LCFS)</b>	Suite of papers related to work of the LCFS: - Progress Report - Reactive Benchmarking Report 2024/25 - Fraud & Bribery Risk Assessment - Declarations of Interest finalised report	<b>Assured</b> , noting the following: - Work required and planned to improve understanding of and compliance with declarations of interest policy and processes - Current processes around fraud related investigations including sharing details internally to ensure timely closure and feeding back of outcomes and the need to ensure early visibility for timely referrals to professional bodies where appropriate - Measures in place to support the management of stock and plans for implementation of a Inventory Management System (IMS)	None	n/a	n/a
<b>Internal Audit; Progress Report</b>	Update on progress with annual plan and presentation of finalised reports: - Data Security & Protection Toolkit (DSPT) including the Cyber Assessment Framework (CAF) – <i>advisory</i> - Financial Sustainability – <i>reasonable assurance</i> - Patient Flow – <i>reasonable assurance</i> - Governance – <i>advisory</i>	<b>Assured</b> , noting the following: - Significant transformational work undertaken to make progress related to the DSPT - Good practice related to governance structures with further work to ensure consistency across Care Groups - The need for continued work on developing the Trust's own financial plan aligned to national and system planning	None	n/a	n/a

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<b>Internal Audit; Recommendations Follow Up Report</b>	Update on actions and recommendations followed up since the last meeting	<b>Noted</b>	None	n/a	n/a
<b>Losses &amp; Special Payments</b>	Summary of these between July-August 2025	<b>Assured</b> , noting the focus on overseas patients and resultant increase in income	None	n/a	n/a
<b>Minutes of Finance &amp; Business Performance Committee</b>	Minutes from the F&BP Committee Meeting on 29 July 2025	<b>Noted</b>	None	n/a	n/a
<b>Minutes of Quality &amp; Clinical Governance Committee</b>	Minutes from the Q&CG Committee Meeting on 16 July 2025	<b>Noted</b>	None	n/a	n/a
<b>Minutes of Strategic People Committee</b>	Minutes from the SPC Committee Meeting on 14 July 2025 (draft)	<b>Noted</b>	None	n/a	n/a

Emerging risks identified: None.