

Integrated Care Board

Date of meeting	22 May 2025			
Title of paper	Audit Committee: Escalation and Assurance Report			
Presented by	Jim Birrell, Committee Chair			
Author	Board Secretary and Committee Officers			
Agenda item	15			
Confidential	No			
Executive summary				
<p>This report highlights key matters, issues, and risks discussed at the ICB Audit Committee meeting, held on 27 March 2025, to alert, advise and assure the Board.</p> <p>The summary report highlights issues, items referred or escalated to other committees or to the Board.</p> <p>Minutes approved by the committee to date are presented to the Board to provide assurance that they have met in accordance with their terms of reference and to advise the Board of business transacted at their meetings.</p>				
Recommendations				
<p>The Board is asked to:</p> <ul style="list-style-type: none"> • Note the Alert, Advise and Assure Audit Committee report and approve any recommendations as listed • Note the items referred from Audit committee to other committees over the reporting period • Note the ratified minutes of the committee meeting held on 19 December 2024. 				
Which Strategic Objective/s does the report relate to:				Tick
SO1	Improve quality, including safety, clinical outcomes, and patient experience			✓
SO2	To equalise opportunities and clinical outcomes across the area			✓
SO3	Make working in Lancashire and South Cumbria an attractive and desirable option for existing and potential employees			✓
SO4	Meet financial targets and deliver improved productivity			✓
SO5	Meet national and locally determined performance standards and targets			✓
SO6	To develop and implement ambitious, deliverable strategies			✓
Implications				
	Yes	No	N/A	Comments
Associated risks		✓		
Are associated risks detailed on the ICB Risk Register?			✓	
Financial Implications			✓	
Where paper has been discussed (list other committees/forums that have discussed this paper)				
Meeting	Date		Outcomes	
Audit Committee meeting	27 March 2025		To provide the Board of committee business during this period.	
Conflicts of interest associated with this report				
Not applicable.				

Impact assessments				
	Yes	No	N/A	Comments
Quality impact assessment completed			✓	
Equality impact assessment completed			✓	
Data privacy impact assessment completed			✓	

Report authorised by:	ICB Audit Committee Chair
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Integrated Care Board – 22 May 2025

Committee Escalation and Assurance Report

1. Introduction

- 1.1 This report highlights key matters, issues, and risks discussed at the ICB Audit Committee meetings held since the last report to the Board on 15 January 2025, to alert, advise and assure the Board.
- 1.2 The summary report also highlights any issues, items referred or escalated to other committees or to the Board.
- 1.2 Minutes approved by the committee to date are presented to the Board to provide assurance that they have met in accordance with their terms of reference and to advise the Board of business transacted at meetings.

2. Audit Committee Report and Approved Minutes

Date: 27 March 2025		Chair: Jim Birrell
Key Items Discussed		
Item	Issue	Action
Alert		
External Auditor's Value for Money Risk assessment	KPMG's interim report to the Committee states that they currently regard the domains of financial sustainability and governance as having significant risks but improving economy, efficiency and effectiveness is not considered to have any identified significant risks. This position is subject to change as the audit process continues.	Board to note.
MIAA audit of All Age Continuing Care (AACC)	MIAA's draft final report will be a Limited Assurance report and contain 19 high priority actions, (a number of which overlap with issues raised by the Financial Recovery Team). This will automatically trigger a more detailed report to the next Committee by the Lead Director.	MIAA recommendations to be incorporated into a comprehensive AACC action plan. Board to review assurance mechanisms surrounding delivery of AACC and the comprehensive action plan.
Outstanding audit recommendations	At the end of March 2025, the ICB had 47 outstanding audit recommendations, of which 24 were overdue.	Executive Team to ensure that recommendations are completed within agreed timescale.
Freedom of Information (FOI) requests	Between November 2024 and the end of February 2025 the ICB received 150 FOI requests. However, only 80, (53%), were responded to within the 20-day response period.	Review arrangements to ensure requests are dealt with in a timely manner

Advise		
Completed internal audit reviews	<p>Four completed audits and one draft review were considered by the Committee</p> <ul style="list-style-type: none"> ○ Draft Continuing Healthcare Review – limited assurance (see also note in Alert section above) ○ Key Financial Transactional Controls – substantial assurance ○ Mandatory Training – moderate assurance ○ Performance Reporting – moderate assurance ○ Assurance Framework Phase 2 - NHS requirements met 	Board to note.
Annual Report & Accounts	The ICB's 2024/25 accounts have to be submitted by June 23 rd and, together with the ICB's Annual Report, be published by 30 th September.	Work programmes to be set with these dates in mind.
Delivery of Strategic Objectives	The Committee welcomed a report on the delivery of Strategic Objectives. Whilst some further work is required, it is envisaged that this will facilitate regular Board updates.	Development work to continue with a view to enhancing future reports to the Board and Committees.
Assure		
Information Governance	The Committee was pleased to learn about growing engagement in system-wide Information Governance issues with the aim of increasing collaboration across the ICS. More detailed updates will be provided to future meetings.	Board to note.
Continuous improvement	It was encouraging to see KPMG highlighting the role that continuous improvement can play in improving both quality and financial sustainability. This endorses the value of the work that the ICB plans to do in this area.	Progress implementation of a continuous improvement methodology across the ICB.

- **Appendix A** – Approved minutes of the Audit Committee meeting held on 19 December 2024: [Item 15 - Apx A - Approved ICB Audit Committee Minutes - 19 December 2024.pdf](#)

3.0 Summary of items or issues referred to other committees or the Board over the reporting period

Committee	Item or Issue	Referred to
N/A	N/A	N/A

4.0 Conclusion

4.1 The Audit Committee has conducted its business in line with the terms of reference and associated business plans.

5.0 Recommendations

5.1 The Board is requested to:

- Note the Alert, Advise and Assure within the committee report and approve any recommendations as listed.
- Note the items referred from Audit committee to other committees over the reporting period, as applicable.
- Note the ratified minutes of the Audit Committee meeting held on 19 December 2024.

Committee Chair
May 2025