

Approved at the Audit Committee meeting on 16 June 2025

**Minutes of a Meeting of the ICB Audit Committee
Held on Thursday, 27 March 2025 at 10.00am – 12.00pm
in the Coniston Room, ICB Offices, County Hall, Preston and MS Teams**

Members		
Jim Birrell	Chair/Non-Executive Member	L&SC ICB
Sheena Cumiskey (via MS Teams)	Non-Executive Member	L&SC ICB
Roy Fisher	Non-Executive Member	L&SC ICB
Attendees		
Sam Proffitt	Chief Finance Officer / Deputy Chief Executive	L&SC ICB
Joe McGuigan	Director of Digital Operations and Assurance	L&SC ICB
Liz Bateman	Head of Financial Control	L&SC ICB
Sarah Mattocks	Head of Governance	L&SC ICB
Debbie Corcoran (observing)	Non-Executive Member	L&SC ICB
Kirsty Hollis	Associate Director & Business Partner to the CEO	L&SC ICB
Alex Wells (item 14 only)	Head of Recovery and Transformation PMO	L&SC ICB
Lisa Warner	Engagement Manager	MIAA
Paul McGrath	Anti-fraud Manager	MIAA
Louise Cobain	Executive Director of Assurance	MIAA
Josh Parkinson	Audit Manager	KPMG
Tim Cutler	Partner	KPMG
Simon Gilmore (via MS Teams)	Deputy Director - Intensive Support	NHSE
Jo Leeming	Committee and Governance Officer	L&SC ICB

No	Item	Action
AC/ 78/ 24	<p><u>Welcome, Introductions and Chair's Remarks</u></p> <p>The Chair welcomed everyone to the meeting. Simon Gilmore from NHS England had joined as an observer and D Corcoran was also in attendance in advance of joining the committee as a member. The Chair requested that, as the agenda was large, items and discussions be kept succinct where possible. It was agreed that the main item today would be the discussion on All Age Continuing Care, including determining the Committee's ongoing role around oversight of the proposed action plan. The agenda would be taken out of order at times to accommodate discussion of items where members remained present.</p>	
AC/ 79/ 24	<p><u>Apologies for Absence/Quoracy of Meeting</u></p> <p>Apologies for absence had been received from Asim Patel (Joe McGuigan deputising) and Debra Atkinson (Sarah Mattocks deputising).</p> <p>The meeting was quorate.</p>	
AC/ 80/ 24	<p><u>Declarations of Interest</u></p> <p>RESOLVED: That there were no declarations made relating to the items on the agenda.</p> <p>(a) Audit Committee Register of Interests.</p> <p>L Cobain noted an interest in item 17b and the single tender waiver form for MIAA continued review work. The Chair advised that all representatives from MIAA would leave the meeting when this item was discussed.</p>	
AC/ 81/ 24	<p><u>Minutes of the Meeting Held on 19 December 2024</u></p> <p>RESOLVED: That the minutes of the meeting held on 19 December 2024 be</p>	

	<p>approved as a correct record.</p> <p>The Chair noted that all except representatives from MIAA and KPMG had also received a confidential file note from the last meeting and requested that any comments be emailed to Jo Leeming.</p>	
AC/82/24	<p><u>Matters Arising and Action Log</u></p> <p>The action log was reviewed and will be updated accordingly.</p>	
AC/83/24	<p><u>Draft Audit Committee Business Plan 2025-26</u></p> <p>The draft plan 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. It had also been built on from the current year's workplan, (2024/25).</p> <p>The Chair noted the plan was very helpful and thorough but suggested something should be built in around risk management. L Warner noted that the annual internal audit plan had been scheduled for December, but this should be March for the final version and for engagement/discussion in December. J McGuigan stated that the timing was unpredictable for the Mental Health Investment Standard report, and it was agreed this would be brought to the committee as and when it was ready. It was agreed the revised plan would be circulated to the committee.</p> <p>RESOLVED: The Committee approved the business plan for 2025/26 subject to the suggested amendments.</p>	LW / AH / JL
AC/84/24	<p><u>Managing Conflicts of Interest (including Gifts and Hospitality)</u></p> <p>This bi-annual report provided assurance on the effectiveness of the ICB's systems and processes for the management of conflicts of interests, (including gifts and hospitality). The report provided a summary of activity undertaken since the last update presented in September 2024, including arrangements for the management and maintenance of the ICB's published registers. Also included are the current compliance rates for staff training in relation to the Conflicts of Interest Module 1, which is mandated (annually) for all ICB staff. At the request of ICBs, NHS England have now released two additional training modules; the report outlines the aim of this training, and the proposed approach to the implementation of these modules is contained within the report.</p> <p>The Chair queried the 1000 declarations currently held on the registers and suggested it would be useful to have this expressed as a percentage of the workforce in future reports. Also, it was suggested that the inclusion of the work completed by MIAA should be referenced, however, it was advised that this was only undertaken every 3 years and was due next year. It was agreed that the audit capacity planned for next year should be utilised to check the understanding and effectiveness of the Managing Conflicts of Interest systems and processes. As an aside, it was noted that future audit reports will include an assessment of whether the systems/processes under review are fit for purpose.</p> <p>RESOLVED: the Committee:</p> <ul style="list-style-type: none"> • Noted the contents of the report and the ongoing work to support the maintenance, timely review and publication of the ICB's registers of interests. • Noted the compliance rates for the Conflicts of Interests Training Module 1 which is currently mandatory for completion by all staff annually. • Noted the proposals for the ICB to adopt the role specific training in relation to the newly released Modules 2 and 3 as mandatory for relevant staff from 1 April 2025 and for inclusion in the ICB's Statutory and Mandatory Training Policy. 	SM
AC/85/24	<p><u>Annual Governance Statement: Early Assessment</u></p> <p>This paper provided an early assessment of the core requirements for the 2024/25 annual governance statement, (AGS). The report also highlighted the process undertaken to submit the month 9 governance statement to NHS England on 21</p>	

	<p>January 2025. It also included national timescales and arrangements in place for the drafting, approval and submission of the ICB's Annual Report and Accounts 2024/25.</p> <p>S Mattocks advised that this early assessment had been brought to the committee post the submission of the month 9 statement and that the draft submission of the annual report was due in April. The purpose of this report was to provide early assurance prior to the final report being received by the committee in June. The Chair noted that specialised commissioning should be mentioned in the governance arrangements section. The timetable was considered to be very helpful, and all was progressing as expected. The Annual Report and Accounts meeting of the committee had been scheduled for 16 June, which was ahead of the national submission deadline of 23 June. T Cutler confirmed that the population of transactions that had caused issues last year should be resolved by this date.</p> <p>A query was raised regarding the 2 SFI breaches as the paper stated that the details were being collated and would be presented in full at a subsequent meeting. S Mattocks agreed to check this.</p> <p>It was questioned whether the AGS would reflect that the ICB was now in turnaround, and it was confirmed that the draft submission due in April would include content and tone to demonstrate this. The document would also be bookmarked where there would be intentions to refresh or update data.</p> <p>RESOLVED: the Committee noted the paper.</p>	SM
AC/ 86/ 24	<p><u>Assurance against delivery to achieving the ICB's Strategic Objectives Progress</u></p> <p>This paper provided the committee with an update on the process for reviewing the achievement of quarter three objectives aligned to the ICB's key deliverables, priority strategies and workstreams and ultimately the ICB's strategic objectives. The individual priorities and actions to deliver were reported through their respective committees within the ICB's governance framework. Where priorities had changed, been absorbed into other programmes of work or superseded entirely, these had been highlighted in the update and a description provided.</p> <p>The Chair noted it was good to see this paper and how it could be developed going forwards, including ensuring that it is consistent with the assurance mapping exercise. K Hollis advised she had been requested to undertake a process that looked at a piece of work that was presented through committees in April/May last year that looked at strategic objectives, the priority workstreams that contributed to their achievement and the specific actions required each quarter to ensure delivery. The review had not been as robust as it should be for Q3, but that process had now been strengthened, and the work to commence the quarter 4 review will be launched at the next meeting of the Business & Sustainability Group alongside the work plan with quarterly objectives for 25/26.</p> <p>S Proffitt noted there had been significant alterations due to intervention and delivery of objectives due to the change in focus of QIPP. The focus needed to be kept on doing the right thing for our population in line with the road map as this had been undertaken as part of the mitigations against not being able to achieve our ambition that was set out at the start of the year. The Chair referenced the purpose of the report, which was to assure the Board/committee that a process for reviewing the delivery of strategic objectives was in place, including oversight by the executive leads responsible for each of the areas. S Proffitt noted the recent work undertaken on the committee structures, particularly that the executive management team would now meet formally as an Executive Committee, which would tie up the strategic objectives and the work being done to implement them.</p> <p>Concerns were noted with some of the scoring, e.g. the acute strategy assessment seems optimistic given the outstanding work and previous discussions on delivery</p>	

	<p>dates. It was suggested there needed to be a broader view to the extent at which the strategic objectives were being delivered. It was also felt that it would be useful for a summary to be included. The Chair stated he be happy to work on this with K Hollis, D Atkinson and S Proffitt outside the meeting. This could then be brought back to the July meeting. K Hollis agreed those pieces of work needed to be joined up, but this paper was about whether we have done what was set out in Q3.</p> <p>It was noted that the ICB had 6 strategic objectives, which needed to be cascaded down to staff to make them aware that they are contributing to these and shown how they translated into the plan for the year. It was noted that the strategic objectives may be changed to reflect the ongoing functions of the ICB.</p> <p>S Proffitt advised the road map, and operating model would be key as they fed the commissioning intentions and Strasys work and had progressed much of the clinical work. However, this had not been reflected in this paper as it was set at a point in time, but that improvements were being made despite intervention.</p> <p>R Fisher noted the population health management plan and support for people with long term conditions had been linked to ethnicity, but this was not just about ethnicity but about people experiencing multiple deprivation issues and needed to be broadened within the plan for 25/26. This had been discussed in other meetings and the dialogue needed to be moved on. A discussion ensued and it was noted that more work was being undertaken in this area as more was being asked of ICBs in terms of information and metrics, and improvements were being made on interpretation of data. This was picked up in the performance report, but it was suggested this should be picked up in Board meetings via executives as it was an overarching issue. A Harrison advised that the issue was about lack of consistency around ethnicity data, and the drive was to obtain the consistent data then ethnicity could be understood. D Corcoran noted that this should be viewed through the lens of the committee, and it would be helpful to have the framework explained with absolute clarity for next year for assurance of progress and impact in year. In setting the strategic objectives, it takes us back to the 4 key aims. K Hollis advised that the table in the paper was a snapshot from a much bigger table presented to private Board, and the aim had been to take all the guidance and policies and align them against the strategic objectives. The question was, in the light of all this, was the ICB achieving its strategic objectives, but this needed consideration outside of the meeting.</p> <p>RESOLVED: The Committee:</p> <ul style="list-style-type: none"> • Noted the contents of the report and the process for reviewing the delivery of quarterly objectives against the ICB priorities and strategic objections • Agreed to await an update on the process for review and progress on achievement of quarter 4 objectives. 	<p>JB / KH / DA / SP</p>
<p>AC/ 87/ 24</p>	<p><u>Annual Report of the Audit Committee 2024/25</u></p> <p>The draft Annual Report of the Audit Committee 2024/25 summarised the work undertaken between 1 April 2024 and 31 March 2025. Whilst there was an overlap with the previous report which covered the year ending 30 June 2024, the draft report covered the same period as the ICB Board's 2024/25 Annual Report and Accounts. The draft report had been structured along the lines of the format recommended in the NHS Audit Committee Handbook.</p> <p>The Chair advised that he had made some amendments to this document since it was circulated to the committee following receipt of the MIAA reports as more information had been provided on recommendations and the position for internal audit. Twenty-four remained overdue and whilst the target was for 95% to be completed within the timescale, only 82% had been completed to date. The two overriding themes of the</p>	<p>SP</p>

	<p>report were the financial sustainability issue, and the issues surrounding AACC, including the Adam System. L Cobain advised there had been continuous auditing of CHC throughout the year and the recent report was a draft, but the opinion would not change, therefore it should be included in the total of completed audits and the recommendations should also be included. S Cumiskey stated there was a need to be explicit about both audits undertaken and the situation regarding recommendations. The Chair advised he would amend the report accordingly.</p> <p>T Cutler suggested that the report should cover the period up to the point of signing the accounts, which would allow the conclusions of MIAA and KPMG to be included. The Chair advised he would work with S Proffitt on the final wording and that the document would go to Board on 16 June. Time permitting, the final version will be shared with members of the committee offline as there will not be an opportunity for it to be brought back before the next meeting on 16 June.</p> <p>D Corcoran suggested it would be useful for an annex listing completed audits, their associated recommendations and assessed level of assurance, and the extent to which assurance had changed from last year to this. It was advised that details of completed audits had already been reported to the Board via AAA reports and that the overall level of assurance would be covered in the HOIA opinion, which would be submitted in April.</p> <p>RESOLVED: The Committee considered the Committee’s Annual Report for submission to the ICB Board for approval subject to the above-mentioned amendments.</p>	JB / SP
AC/ 88/ 24	<p><u>External Audit (KPMG):</u> <u>(a) Health Technical Update</u> This paper provided KPMG’s Health Technical update as of January 2025. J Parkinson advised there was some overlap with the TIAN report. It was flagged that with regards to the accounts timetable, the list of sampled and non-sampled components for 24/25 was not currently known, and this might possibly involve an extra fee.</p> <p>The Chair referenced the accounts planning session on 2 April, but L Bateman advised she had attended the KPMG and NHSE sessions last week, therefore the date must have been changed since publication of the paper. The amendments to materiality were noted as this would potentially have an impact on the ICB. T Cutler advised that the materiality was very high as the ICB was a large organisation, however, the report was stating that should there be a qualitative value this would mean a low level of materiality if a break-even position was achieved. Reference was made to the statement in the paper that ‘suppliers of care services are changing their company structure in order to be able to recover input VAT, which was a concern for NHS commissioners.’ A Harrison confirmed he would check this with the NHSE technical team to determine if this could be a potential charge.</p> <p><u>(b) Draft Audit Plan 24/25 including Value for Money Risk Assessment</u> This paper provided the draft audit plan for the audit of the financial statements of NHS Lancashire & South Cumbria Integrated Care Board, as at and for the year ending 31 March 2025. This plan also included the Value for Money risk assessment work for the same period.</p> <p>J Parkinson highlighted slide 5, significant risks, higher assessed risks and other audit risks. Based on work to date, the significant risk related to the completeness of non-NHS accruals had been removed on the basis that there was limited scope for manipulation to the extent that a material fraud could realistically occur. However, given the ongoing financial pressures, this could be reassessed later on a qualitative basis, should the ICB marginally stay within its revenue resource limit for 24/25. S Proffitt</p>	

	<p>noted there had been a risk around the year end deficit position of £20m, and that was now within the resource limit. This was more of a management override issue, such as if journals had been manipulated to achieve a break-even position.</p> <p>It was mentioned that previously there had been an additional committee meeting in May that allowed time for the Committee to be assured that in-year reporting reconciled with the final accounts. T Cutler confirmed they could provide assurance through the work undertaken and would figure this into the final account reporting. S Proffitt advised there would be a month 12 report in line with Board reporting and a further report would be built from the second week in April. It was agreed the reconciliation exercise could be delegated to the Chair with, hopefully, assurance provided to the June meeting.</p> <p>J Parkinson gave an overview of the Value for Money risk assessment and advised that it would continue to consider whether there were any significant risks, for which the ICB did not have appropriate arrangements in place. This was the first iteration of the risk assessment, and procedures and further work would be identified. S Proffitt noted this was about financial sustainability and the ICB balancing its plan. The work undertaken on AACC and the QIPP process had provided mitigations as the overarching work completed on the QIPP had helped to deliver the plan but the focus on AACC was right. It was agreed that anything material or significant would be brought to the Chair's attention by A Harrison and S Proffitt, and if anything needed to be brought to the committee then an additional meeting would be convened in May. A point was raised regarding oversight of the system as this may change depending on the outcome of the audit, which T Cutler acknowledged. A discussion ensued around the outstanding waste procurement legal claim and the fact that KPMG had not yet fully assessed the abandoned procurement exercise relating to NEPTS, which could lead to identification of significant risks of weakness.</p> <p><u>(c) Benchmarking of ICB efficiency performance</u></p> <p>This paper provided details of KPMG's benchmarking exercise of efficiency targets across 10 ICBs nationally. Note that the results had been anonymised but for the purposes of comparison, Lancashire & South Cumbria ICB was listed as 'ICB E'.</p> <p>The Chair noted reference to continuous quality improvement and the links with financial sustainability. He explained that this was consistent with the Board's recent Development Session when it was agreed with that the ICB should progress the adoption of a continuous quality improvement methodology.</p> <p>RESOLVED: the Committee noted the reports.</p>	
AC/89/24	<p><u>Internal Audit:</u></p> <p><u>(a) Progress Report</u></p> <p>The report set out progress being made with the 2024/25 internal audit plan. The following final reports were presented:</p> <ul style="list-style-type: none"> • Assurance Framework Phase 2 – Meets NHS requirements • Key Financial Transactional Controls – Substantial assurance • Mandatory Training – Moderate assurance • Performance Reporting – Moderate assurance <p>Detailed reports had been shared with committee members earlier in the week but there had not been time to read them thoroughly.</p> <p>An update on the follow up of previous internal audit recommendations was also provided with one proposed change to the audit plan. The Chair suggested that clarity was needed on the number of outstanding and completed recommendations, and it was agreed this would be checked.</p>	

With regards to the reference to outstanding invoices in the Key Financial Transactional Controls report, S Proffitt confirmed she had been through all of them, and all were now being resolved as part of the balance sheet review with PWC.

With regards to CHC, MIAA's draft final report is assessed as providing limited assurance. There had been 2 interim reports in September and December which had highlighted significant control weaknesses, and the final review highlighted concerns in several areas and made 19 high risk recommendations. L Cobain advised the main issue was the lack of progression on actions and the absence of a clear, detailed plan and prioritisation. There remained challenges with the Adams system. PWC had undertaken a review, which needed to be aligned along with the actions. S Proffitt advised there had been a concern around CHC and there was a disappointing level of progress. Completion of the management response to the report was required then it could be shared with the full committee. It was suggested an update be brought to the next meeting that indicated progress on the action plan, oversight and monitoring arrangements, to what extent MIAA recommendations had been delivered, and any other relevant information. L Cobain advised that the proposed 25/26 plan includes a continuous review of CHC S Cumiskey expressed the importance of having a clear line of sight of what needed to be done, how and with a focus on timescales. D Corcoran queried how the committee and Board would be assured in between quarterly meetings. It was advised that K Lavery was being held to account through PWC and the recruitment of a turnaround director. It was suggested that any issues or concerns could be raised at the NEM meeting with K Lavery.

K Hollis left the meeting at 11.57am.

RESOLVED: the Committee noted the report.

(b) The Internal Audit Network (TIAN) Monthly Insight Report March 2025

The monthly insight report highlighted key publications and was intended as a useful update and reference tool. This report had been produced by TIAN and shared by MIAA.

RESOLVED: The Committee noted the report.

(c) Audit Charter

The Internal Audit Charter was mandated through Global Internal Audit Standards (UK public sector)¹ and was a formal document that defines the internal audit activity's purpose, mandate and responsibility. The internal audit charter established the internal audit activity's position within the organisation; authorised access to records, personnel and physical properties relevant to the performance of engagements; and defined the scope of internal audit activities. This Charter complied with the Global Internal Audit Standards (UK public sector) and MIAA confirmed ongoing compliance with these standards.

RESOLVED: The Committee noted the report.

(d) Interim Draft Head of Internal Audit Opinion

In accordance with Public Sector Internal Audit Standards (PSIAS), the Head of Internal Audit is required to provide an annual opinion, based upon and limited to the work performed, on the overall adequacy and effectiveness of the organisation's risk management, control and governance processes (i.e. the organisation's system of internal control). This is achieved through a risk-based plan of work, agreed with

¹ This consists of the Global Internal Audit Standards (GIAS) of the IIA and the Application Note: Global Internal Audit Standards in the UK public sector

	<p>management and approved by the Audit Committee, which should provide a reasonable level of assurance subject to the inherent limitations described below. An interim report was provided to support NHS Lancashire & South Cumbria ICB in providing information to NHS England (NHSE) by the 7 March 2025.</p> <p>The report to the Committee summarised the internal audit service delivery, the basis upon which the overall opinion will be made, outcomes of reviews finalised and reviews currently in progress. At this stage, the delivery of the internal audit plan was continuing and outcomes, together with the overall opinion level would be included within the full HoIAO following the end of the financial year. The final HoIAO was required to be submitted to NHSE in accordance with year-end reporting timeframes. The deadline for the draft was 25 April.</p> <p>S Proffitt advised that the reference to budgetary control within the AACC is not a systemic issue. However, the report did challenge governance as well as several elements that cut across critical business systems.</p> <p>RESOLVED: The Committee noted the report.</p> <p>(e) <u>Draft Internal Audit Plan 2025/26</u></p> <p>The plan had been constructed considering of all core/ mandated reviews required to be completed to be able to issue a Head of Internal Audit Opinion for the year and to comply with the Public Sector Internal Audit Standards. The draft plan had also been informed through review of the Board Assurance Framework and through discussions with the Executive Directors. The draft audit plan would be reviewed in year to ensure it continues to reflect the key risks and priorities of the ICB. Any changes to the plan would be initially discussed with the Chief Finance Officer before approval was sought from the Audit Committee.</p> <p><i>S Cumiskey left the meeting at 12.03pm.</i></p> <p>The Chair stated there needed to be more focus on financial governance and the financial recovery process. He also noted the need to cover clinical quality/performance. In a recent PWC seminar, it was suggested that NHS organisations should undertake a quarterly review of the efficacy of controls so that should perhaps be reflected in the plan. It may also be timely to include a provision around the changing role of the ICB as it may be necessary to assess the effectiveness of transitional arrangements.</p> <p>L Warner advised the final plan would come back to the committee for final approval in June.</p> <p>RESOLVED: The Committee considered and approved the 2025/26 draft internal audit plan subject to the above amendments being made.</p> <p><i>D Corcoran left the meeting 12.06pm.</i></p>	SP
AC/ 90/ 24	<p><u>Anti-fraud:</u></p> <p>(a) <u>Progress Report Annual</u></p> <p>Report to the Audit Committee regarding anti-fraud work undertaken during the period 01/12/2024 – 28/02/2025. P McGrath gave the key highlights from the paper.</p> <p>The Chair questioned if the committee should be concerned about the failure to prevent fraud. P McGrath confirmed they were waiting for some guidance, which would be reviewed and added to, and there would be a piece of work to look at whether everything was in place to prevent fraud. The measures currently in place may be sufficient but there would be a watching brief. It was questioned who was taking forward the recommendations from the National Procurement Exercise and it was</p>	

	<p>advised that Joanne Sherbourne would be considering these.</p> <p><i>T Cutler left the meeting at 12.11pm.</i></p> <p>J McGuigan noted that there was an increased number of data breaches from providers and with information being sold on the dark web, assurance was needed around ensuring that businesses continued to communicate these openly. It was agreed P McGrath and J McGuigan would discuss this outside of the meeting. R Fisher noted that at a recent Remuneration Committee meeting it had been agreed that there would be a mandatory training and compliance module that would be reported into the People and Culture committee from April this year.</p> <p>RESOLVED: The Committee noted the report.</p> <p>(b) <u>Work Plan 2025/2026</u></p> <p>The Anti-Fraud Work Plan 2025/2026 provided the committee with details of anti-fraud work to be undertaken by MIAA's Anti-Fraud Specialist within the financial year, with the plan being risk based. P McGrath advised there had been a focus on concerns in Optometry and care homes with providers falsifying records for monetary gain. It was agreed this would be picked up as a joint piece of work.</p> <p>RESOLVED: The Committee approved the plan.</p>	
AC/ 91/ 24	<p><u>Update on Process for QIPP and PIDs</u></p> <p>A Wells joined the meeting to give an update on the processes developed in respect of QIPP and PIDs. He advised that specific focus had been applied to increase rigour of PMO governance that was applied to delivery of schemes that contributed towards the QIPP programme. Adoption of the standardised change delivery lifecycle from PMO had enabled a consistent approach for scope to standardise the definition and development of savings/initiatives through use of consistent documentation and ensured that appropriate impact assessments were undertaken prior to mobilisation and delivery of changes. There would be monitoring of delivery through to realisation of defined benefits and further enhancements had been applied to adopt full use of online PMO tool, which would be fully in place for 2025-26 deliverable schemes.</p> <p>S Proffitt advised that there had been a massive improvement in the quality of QIPP projects, which was largely due to the work undertaken by A Wells' team. PricewaterhouseCoopers (PWC) had brought in some additional rigour with an increased level of detail in the PIDs. From 2025-26 a system approach to clearly define how QIPP, CIP, etc were defined and recognised would be in place, (going forward QIPP and CIP will be described as Waste Reduction). As part of this a collaborative system working group was in place to standardise the tools, templates and ways of working to further enhance processes for the future.</p> <p>It was agreed it would be useful for A Wells to attend the next meeting to present the system in more detail as there had not been sufficient time today. He would also share some examples, including extracts from the 25/26 PIDs.</p> <p>R Fisher queried the QIPP governance and the application of the 4 tests. It was agreed this would be looked at once the examples had been received as they were not necessarily tests but principles that should be adhered to.</p> <p>RESOLVED: The Committee noted the presentation.</p>	AW
AC/ 92/ 24	<p><u>Information Governance Oversight update</u></p> <p>This paper provided oversight and assurance to the committee on information governance risks together with an understanding of the actions taken to date and the information governance plan for the remainder of the 24/25 Data Security and Protection</p>	

	<p>Toolkit year (ends 30 June 2025).</p> <p>The need for collaboration across the ICS was noted. The Chair mentioned that Information Governance, particularly cyber security, had been discussed at the L&SC Audit Chairs and there seems to be an appetite for taking this forward. J McGuigan confirmed that a paper on cyber security would be brought to the next meeting. L Cobain advised MIAA had aimed to include a cyber element in all provider audit plans.</p> <p>RESOLVED: The Committee noted the report.</p>	
AC/ 93/ 24	<p><u>Mental Health Investment Standard</u></p> <p>L Bateman advised that the work on this had not yet been finalised, but samples had been selected.</p> <p>RESOLVED: The Committee noted the verbal update.</p>	
AC/ 94/ 24	<p><u>Financial Management Report:</u></p> <p>The Integrated Care Board (ICB) has a requirement to maintain and make publicly available corporate registers. This report provided an update on each of these registers.</p> <p>(a) <u>Losses, Write-offs and Special Payments Register</u> (b) <u>Tender Waivers Register</u> (c) <u>Procurement Decisions Register</u> (d) <u>NHSE Protocol Breaches</u> (e) <u>ICB/SoRD/SFI Breaches</u></p> <p>L Bateman advised that the write-off of uncollectable legacy charges went back to an arrangement with the CCG and Lancashire Teaching Hospitals at the time. Work had been undertaken on trying to unpick these legacy issues, but some were uncollectable.</p> <p><i>S Proffitt left the meeting at 12.28pm.</i></p> <p>The Chair stated some of the descriptions for the single tender waivers were unclear and requested that A Harrison provide the qualifications to be referenced in the minutes. A query was raised around what was happening around the clinical waste service and A Harrison agreed to follow up on this. The Chair noted that the Provider Selection Regime (PSR) process was confusing and requested that a summary overview be provided as to what this involved. A Harrison advised that Joanne Sherbourne was the subject matter expert and could provide a paper of what was coming over the next 2 years.</p> <p><i>L Warner left the meeting at 12.33pm.</i></p> <p>L Cobain & P McGrath left the room at 12.36pm for item 17b, the single tender waiver form for MIAA continued review work, to be discussed.</p> <p><i>L Cobain rejoined the meeting at 12.39pm.</i></p> <p>RESOLVED: The Committee noted the report.</p> <p><u>Post-committee note:</u></p> <p>L Bateman provided the following information regarding the 5 single tender waivers:</p> <ol style="list-style-type: none"> 1. Nottingham Rehab Ltd: to extend a Community Equipment Service contract in Blackburn with Darwen from 1 April 2025- 30th June 2025 (with the option to extend for 3 months) with a value of £254,450 (for the initial 3 months). Rationale for STW: maintenance of continuity of service and timescales precluding competitive tendering. 2. MIAA: to commission MIAA for expert advisory support to continue with supporting the backlog of All Age Continuing Healthcare and Individual Patient Activities Cases. 	

	<p>The Single Tender Waiver covers two areas; Fast Track Reviews: this will be cost neutral due to return of investment (no upfront costs) and Joint Packages of Care with Lancashire County Council: £1,044,750. The contract is for 12 months from the date of commencement of work (anticipated January 2025), with an option to extend for an additional 6 months. Rationale for STW: specialist expertise required and continuity.</p> <p>3. Age UK (South Lakeland): to commission a Take Home & Settle Service in South Cumbria. The contract is for 3 months from the date of commencement of work (anticipated January/February 2025 following mobilisation), with an option to extend for an additional 6 months dependent on funding. The Contract is for the value of £44,502 for the initial 3-month term. Rationale for STW: short timescales required to provide service in response to urgent winter pressures</p> <p>4. To extend the Dental Electronic Referral Management Service across Lancashire and South Cumbria from 1 April 2025 to 31 March 2027 with an annual value of £499,075. Rationale for STW: essential to complete existing project and benefit from continuity of service provision</p> <p>5. To extend the contracts with clinical waste collection services from GP and pharmacy contractors from 01/04/25 -31/07/25 (4 months with the option to continue the services on a 1 month rolling basis following the initial 4 months term) due to a procurement challenge. The contract values are Stericycle UK - £558,000 per annum, FCC Environment- £84,0000 per annum, PHS Group - £296,000 per annum. Rationale for STW: maintenance of continuity of service and timescales precluding competitive tendering.</p>	
AC/ 95/ 24	<p><u>L&SC Audit Chairs Forum - Draft Minutes – 10 January 2025</u></p> <p>RESOLVED: The Committee noted the minutes, and that the next meeting had been scheduled for 16 April 2025.</p>	
AC/ 96/ 24	<p><u>Committee Escalation and Assurance Report to the Board</u></p> <p>The Chair would produce the report and share with members of the committee.</p>	
AC/ 97/ 24	<p><u>Items Referred to other committees</u></p> <p>No items were referred to other committees.</p>	
AC/ 98/ 24	<p><u>Any Other Business</u></p> <p>No further business was discussed.</p>	
AC/ 99/ 24	<p><u>Items for the Risk Register</u></p> <p>There were no items for the register.</p>	
AC/ 100/ 24	<p><u>Reflections from the Meeting</u></p> <p>The committee felt that the papers were appropriate and discussions helpful but that more time was required for these meetings.</p>	
AC/ 101/ 24	<p><u>Date, Time and Venue of Next Meeting</u></p> <p>The next meeting would be held on Monday 16 June 2025 at 9.00am – 10.30am in the Lune Meeting Room, ICB Offices, County Hall (extraordinary meeting (annual report & accounts)).</p>	