

## Integrated Care Board

|   |  |           |  |                 |
|---|--|-----------|--|-----------------|
| <b>Date of meeting</b>  | 24 July 2025   |           |  |                 |
| <b>Title of paper</b>   | Audit Committee: Escalation and Assurance Report   |           |  |                 |
| <b>Presented by</b>   | Jim Birrell, Committee Chair   |           |  |                 |
| <b>Author</b>   | Board Secretary and Committee Officers   |           |  |                 |
| <b>Agenda item</b>  | 20   |           |  |                 |
| <b>Confidential</b>   | No   |           |  |                 |
| <b>Executive summary</b>  |  |           |  |                 |
| <p>This report highlights key matters, issues, and risks discussed at the ICB Extraordinary Audit Committee meeting, held on 16 June 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> |  |           |  |                 |
| <b>Recommendations</b>  |  |           |  |                 |
| <p>The Board is asked to:</p> <ul style="list-style-type: none"> <li>• Note the Alert, Advise and Assure Audit Committee report and approve any recommendations as listed</li> <li>• Note the items referred from Audit committee to other committees over the reporting period</li> <li>• Note the ratified minutes of the committee meeting held on 27 March 2025.</li> </ul>   |  |           |  |                 |
| <b>Which Strategic Objective/s does the report relate to:</b>   |  |           | <b>Tick</b>  |                 |
| 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   |           | ✓  |                 |
| <b>Implications</b>   |  |           |  |                 |
|   | <b>Yes</b>   | <b>No</b> | <b>N/A</b>   | <b>Comments</b> |
| Associated risks  |  | ✓         |  |                 |
| Are associated risks detailed on the ICB Risk Register?   |  |           | ✓  |                 |
| Financial Implications  |  |           | ✓  |                 |
| <b>Where paper has been discussed</b> (list other committees/forums that have discussed this paper)   |  |           |  |                 |
| <b>Meeting</b>  | <b>Date</b>  |           | <b>Outcomes</b>  |                 |
| Audit Committee meeting   | 16 June 2025   |           | To provide the Board of committee business during this period. |                 |
| <b>Conflicts of interest associated with this report</b>  |  |           |  |                 |
| 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 |     |    |     |          |

# Integrated Care Board – 24 July 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 22 May 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

|   |  |  |
|---|--|--|
| <b>Date: 16 June 2025</b>                             |  | <b>Chair: Jim Birrell</b>                                    |
| <b>Key Items Discussed</b>                            |  |  |
| <b>Item</b>   | <b>Issue</b>   | <b>Action</b>  |
| <b>Alert</b>  |  |  |
| <b>Advise</b>   |  |  |
| <b>External Auditor's Annual Report 2024/25</b>       | The External Auditor has issued an unqualified opinion on the ICB's 2024/25 accounts.<br>The auditor's Value for Money assessment identified significant weaknesses in both the governance and financial sustainability domains. However, the Committee noted that good progress has been made in addressing the concerns raised.<br>The Audit Committee will monitor progress at future meetings. | Board to note  |
| <b>CHC Adam System</b>                                | The Committee asked that an update be provided to the next Committee on the outstanding high priority recommendation re ensuring that the Adam System is fit for purpose.  | Acting Chief Finance Officer to oversee production of report |
| <b>Assure</b>   |  |  |
| <b>Annual Report and Audited Accounts for 2024/25</b> | Following a wide-ranging discussion, the Committee agreed to recommend to the Board that it approves <ul style="list-style-type: none"> <li>The 2024/25 Annual Report;</li> <li>The audited 2024/25 Accounts; and the Management Representation Letter for the year ended 31st March 2025</li> </ul>   | Board to note  |

**Appendix A – Approved minutes of the Audit Committee meeting held on 27 March 2025: [Item 20 Appx A - ICB Audit Committee Minutes - 27 March 2025 v2.0.pdf](#)**

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

| <b>Committee</b> | <b>Item or Issue</b> | <b>Referred to</b> |
|------------------|----------------------|--------------------|
| 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 27 March 2025.

**Committee Chair**  
**July 2025**