

Approved at 18 March 2026 meeting

**Minutes of the ICB Audit Committee**  
**Wednesday 10 December 2025 at 10.00am – 12.00pm**  
**MS Teams**

<u>Members</u>		
Jim Birrell	Chair/Non-Executive Member	L&SC ICB
Roy Fisher	Non-Executive Member	L&SC ICB
Debbie Corcoran	Non-Executive Member	L&SC ICB
Steve Spill	Associate Non-Executive	L&SC ICB
<u>Attendees</u>		
Asim Patel	Chief Digital Officer	L&SC ICB
Mark Bakewell	Interim Chief Finance Officer	L&SC ICB
Liz Bateman	Head of Financial Control	L&SC ICB
Debra Atkinson	Company Secretary / Director of Governance	L&SC ICB
Lisa Warner	Engagement Manager	MIAA
Louise Cobain	Executive Director of Assurance	MIAA
Kevin Howells	Anti-fraud Manager	MIAA
Tim Cutler	Partner	KPMG
Emma Woollett	L&SC ICB Chair	L&SC ICB
Nancy Park (item 9)	Partner	PwC
Jo Leeming	Committee and Governance Officer	L&SC ICB

No	Item	Action
<b>62/2526</b>	<p><b><u>Welcome, Introductions and Chair's Remarks</u></b></p> <p>The Chair welcomed everyone to the meeting, particularly Emma Woollett, ICB Chair who was observing the meeting.</p> <p>The Chair advised that Steve Spill would be commencing the role of Audit Committee Chair with effect from 1 January 2026.</p> <p>Members confirmed they were content with the meeting being recorded and for the use of Co-pilot to assist with the minute writing.</p> <p>It was noted that the meeting would finish at 12.00pm due to a further session excluding MIAA and KPMG colleagues from 12.00pm – 12.30pm to discuss audit contract management: effectiveness and future provision.</p>	
<b>63/526</b>	<p><b><u>Apologies for Absence/Quoracy of Meeting</u></b></p> <p>Apologies for absence had been received from Josh Parkinson and Sheena Cumiskey.</p> <p>A Patel advised he would speak to Item 7, Deep Dive: Business Continuity - Focus on the Business Impact Analysis Process and it was noted that Nancy Park would join for item 9, All Age Continuing Care update</p> <p>The meeting was quorate.</p>	
<b>64/2526</b>	<p><b><u>Declarations of Interest</u></b></p> <p><b>RESOLVED:</b> That there were no declarations made relating to the items on the agenda.</p> <p><b>(a) Audit Committee Register of Interests.</b></p>	

	Noted.	
65/2 526	<p><b><u>Minutes of the meeting held on 24 September 2025</u></b></p> <p><b>RESOLVED: That the minutes of the meeting held on 24 September 2025 be approved as a correct record.</b></p> <p>The Chair noted at the last meeting he had stressed the importance of having the AACC turnaround plan and noted that this was an item on the agenda for discussion.</p> <p>The minutes also referred to the Northwest Auditors' meeting, which S Spill had intended to attend but the meeting was changed, and no one was able to attend from the ICB.</p>	
66/2 526	<p><b><u>Matters Arising and Action Log</u></b></p> <p>The action log was reviewed and would be updated accordingly:</p> <ul style="list-style-type: none"> <li>• Action 1 remained ongoing.</li> <li>• Action 2 could be closed.</li> <li>• Action 3 would be discussed later in the meeting.</li> <li>• Action 4 – AP advised that due to the proximity of some of the organisational change, a wiring diagram was required but there was a timing issue around the value of undertaking that work versus doing this once the structures had been shared.</li> <li>• Action 5 – AP advised that a more structure piece of work was being undertaken on how the relevant AI could be progressed within the ICB.</li> <li>• Action 6 could be closed.</li> <li>• Action 7 - K Howells advised that J McGuigan had been absent but would follow up on this with him.</li> </ul> <p>It was agreed the two referrals to Quality and Outcomes Committee and to People and Culture Committee could be closed.</p>	
67/2 526	<p><b><u>Internal Audit:</u></b></p> <p><b>a) <u>Progress report</u></b></p> <p>L Warner introduced the paper and advised that work on delivery of 2025/26 was progressing and was on track to provide the ICB with a draft Head of Internal Audit Opinion. The following reviews had been completed since the last committee meeting:</p> <ul style="list-style-type: none"> <li>• Risk Management and Assurance Framework Phase 1 both had positive outcomes.</li> <li>• IT Business Continuity provided overall limited assurance, and the findings had been agreed with the team, but management responses were awaited.</li> <li>• Quality Impact and Equality Impact Assessments gave overall moderate assurance, but it was noted that at the time of the review the ICB was updating the QIA policy and process.</li> <li>• CHC Follow-up Q3 showed continued recognition of the progress being made and of the 19 recommendations made, 11 had been closed and 8 were in progress.</li> <li>• All Age Continuing Care Prior Year Invoices review had been requested by the previous Interim Chief Finance Officer following identification of the impact of prior year invoices and the 2025/26 financial position. This showed that the financial pressure was caused by the percentage applied to the Adam data extract on which the 2024/25 accrual was based.</li> </ul> <p>There was also a proposal in the report to cancel the planned review of digital developments AI checklist as this had already been completed by the ICB and presented to the committee. It was further proposed that the released internal audit capacity would be used to fund the additional work undertaken on CHC. In terms of follow-up, 82% of the recommendations due had been closed. 18 recommendations remained open, of which there were 12 high priority recommendations, ten of these were related to CHC, ADAM and the Quality Commission services.</p>	

The Chair thanked L Warner for the report and confirmed agreement from the committee on the proposed change to the audit plan. He noted that MIAA had been officially recognised as an assured provider under the National Cyber Security Centre's (NCSC) Cyber Assessment Framework, which effectively provides an independent assessment of MIAA's expertise in this area. The Chair then took each audit review in turn to discuss and address any issues, the first of which was IT Business Continuity. It was noted there appeared to be some overlap as there was a related agenda item later in the meeting, but L Cobain confirmed the review was purely focused on IT business continuity, but the deep dive was much broader. E Woollett questioned where information governance would sit post the organisational transformation and the risks associated. The Chair confirmed this would be discussed later in the meeting under the cyber security update. Reference was made as to how risk appetite was referenced in audit reports, and the perception that auditors may view risk appetite as fixed, whereas the Board intended it as guidance rather than absolute. It was suggested that when the organisation's risk appetite exceeded the approved Board level, this should be documented, particularly in relation to the Board Assurance Framework and it was agreed that D Atkinson would pick this up for further consideration.

DA  
(email)

With regards to QIA and EIA, the Chair stated it appeared as though the majority of assessments were being done incorrectly due to internal systems not being followed so effectively the ICB was receiving false assurances. D Atkinson agreed this needed to be discussed at the Executive Committee and suggested that J Scattergood and Andy Knox could attend a future Audit Committee meeting to provide further detail and assurance.

DA  
(email)

The Chair noted the outstanding issues in the CHC follow up report querying the suggestion that follow ups would be undertaken by the clinical audit team as this was taking away the independent objective assessment. L Cobain advised this was about sustainability of the actions, but MIAA colleagues would be linking in with M Bakewell to see through the remaining recommendations and the turnaround plan. MIAA had also produced a stocktake paper and several conversations had been undertaken as to how that would be progressed to ensure the correct focus for CHC into Q4 and next year. M Bakewell added that there had been a significant set of changes that the ICB had implemented over the last 12/18 months and whilst good progress had been made, there was still work to be done. The ICB had been limited in some of the planned outputs and had been constrained by the input measures including sickness levels, and this needed to be worked through and aligned with the wider improvement plan. The Chair stressed the importance in getting the information required to the committee in order for it to be assured of what was being delivered.

E Woollett stated that as this was not an operational committee, it would be more appropriate for the improvement plan to be presented to the Board and possibly Finance and Contracting Committee. She expected that the actions should be well progressed by March when the committee would meet next, and the focus here should be on the governance and controls aspect. She noted the committee had expressed lots of concern about AACC and that progress was not being made so it had a responsibility to continue reviewing the situation.

D Corcoran queried the number of outstanding actions from internal audits, raising concerns about the level of assurance provided seeking further clarity on the outcomes of the CHC follow-up and prior year invoices, noting a lack of actions linked to recommendations. She further questioned how the committee would address these issues, ensure assurance, and report effectively to the Board, especially regarding high-risk outstanding actions. It was suggested that these actions be reviewed for progress and flagged to the Board if necessary to maintain momentum.

E Woollett stated that focus had been put on the ADAM system and queried whether this required its own action plan monitored via Finance and Contracting Committee.

L Cobain clarified that there was no assurance rating regarding the All Age Continuing Care

<p>Prior Year invoices as this was a specific request to undertake this piece of work around accrual and was more of an advisory report. Therefore, there were no specific actions as the areas aligned to the recommendations already raised in the reviews.</p> <p>A Patel advised there had been a paper on the ADAM system with an options appraisal, which included a description of how others used the system well. A Patel suggested that this paper be circulated to the committee.</p> <p>M Bakewell acknowledged that the turnaround plan was complex, involving a number of connected issues such as the ADAM system, staffing, and processes. The ADAM system, being a commercial product, had limitations, especially in reporting. The accrual issue was important but not straightforward, as it was shaped by multiple reviews. It was agreed there needed to be a clear way forward to achieve the optimum position, ownership of actions, and regular review of progress, and that all aspects should be reviewed and reported back in March, while ongoing actions would continue in the meantime.</p> <p>In terms of outstanding MIAA recommendations, the Chair noted the positive improvement in there being only 18 open recommendations out of 105 and M Bakewell advised there was further work to be undertaken on those remaining open. This was a key part of discussions at Executive Committee and the output from today would be reported back with a continued focus on closing those remaining recommendations.</p> <p>D Corcoran noted the committee needed to be clear on advising the Board on the current position in terms of delays in delivery against actions and how many were high risk. She raised concern that delayed, high priority actions for maternity and neonatal care lacked clear ownership and assurance was requested to ensure progress. The Chair stated that management had confirmed they were awaiting the national maternity and neonatal strategy, which was expected imminently and had been highlighted in the news as highly significant. It was felt to be premature to decide on ICB actions before reviewing the strategy, given its anticipated wide-ranging impact. It was agreed this would be raised at Executive Committee for assurance around the level of risk and any exposure. E Woollett noted it would be helpful if the relevant executives were in attendance at the meeting to speak to these matters but accepted the logistical problems involved in such action. However, it was agreed to take this issue away for consideration.</p> <p><b>RESOLVED: The Committee noted the report and approved the change to the audit plan.</b></p> <p><b>b) <u>The Internal Audit Network (TIAN) Monthly Insight Report – November 2025</u></b> The monthly insight report highlighted key publications and provided a useful update and reference tool. This report was produced by TIAN and shared by MIAA.</p> <p>The Chair noted the interesting comment in the HFMA financial reporting brief, which stated that 2025/26 was a relatively quiet year for financial reporting changes, which appeared to be contradictory to the report from KPMG later on the agenda.</p> <p><b>RESOLVED: The Committee noted the report.</b></p> <p><b>c) <u>External Quality Assessment Approach</u></b> L Cobain advised that from April 2025 MIAA must comply with the Global Internal Audit Standards (GIAS). As required by GIAS external assessments to confirm compliance with standards must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation. The last EQA was completed in 2020/21 financial year and therefore an EQA must be commissioned in 2025/26 to meet the 5-year requirement outlined in GIAS. This approach would provide assurance of the service</p>	<p>AP (email)</p> <p>MB (email/ planner)</p> <p>MB / DA (email)</p>
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	<p>provided by MIAA and a final report would be produced for sharing with client audit committees. The assessment was currently taking place and a survey would be issued with the possibility that assessors may request to speak to several audit committee chairs but this would be advised in advance.</p> <p><b>RESOLVED: The Committee approved the plan for EQA outlined in this briefing.</b></p>	
<p><b>68/2 526</b></p>	<p><b><u>Deep Dive: Business Continuity - Focus on the Business Impact Analysis Process</u></b></p> <p>A Patel spoke to the circulated paper and he advised the Business Impact Analysis (BIA) process had identified and prioritised essential services and critical systems, setting clear recovery objectives for each department. It noted that all directorates had completed BIAs, which would inform risk mitigation and resource allocation. The process was collaborative and should be regularly reviewed to ensure the organisation can maintain critical functions during disruptions.</p> <p><i>N Park joined the meeting.</i></p> <p>A Patel expressed a preference for delaying the IT disaster recovery business continuity audit, as management responses were still pending and the audit had not yet been fully reviewed due to absence. It was clarified that information governance, business continuity, disaster recovery, and cybersecurity were distinct but related disciplines. Regular reports on information governance, including the Data Security Protection Toolkit and Freedom of Information, provided broad assurance to the committee. The audit focused on disaster recovery, particularly for the IT provider (Blackpool Teaching Hospitals and One LSC), and it was suggested that disaster recovery documentation should be tailored for the ICB. The business impact analysis (BIA) should be the starting point for each team, and each had identified their critical systems and considered various scenarios, such as staff shortages, to determine how they would respond. This process provided an understanding of the potential impact on the business if disruptions occurred. Nearly all teams had completed their BIAs, but the quality and relevance of these needed assessment, with prioritisation given to clinical services like CHC due to their direct impact on patient care. Other areas were considered less critical compared to patient-facing systems in provider organisations.</p> <p>The Chair noted the work underway but felt that this did not give assurance that the ICB required so there is a need to await the outcome of the BIA assessments.</p> <p>E Woollett questioned whether assurance could be given that BTH in its role as provider of IT services to the ICB, considering its other issues, would be able to fulfil requirements in the event of a disaster recovery considering its other operational issues. A Patel responded that BTH had been regarded as one of the better IT providers, offering both primary IT services and independent analysis. The organisation had received positive feedback about BTH's IT provision, and it was well placed to support the ICB in terms of IT services. E Woollett further queried if there was a business continuity plan at strategic level as well as operational level, which builds on the business impact analysis. A Patel advised this was required, and the business impact analysis would help with the business continuity plans. This is what the limited assurance was pointing to as it was IT business continuity, not business continuity for IT, and there was a resourcing issue linked to this. A Patel agreed to feed this back to Craig Harris and the EPRR Team.</p> <p>The Chair requested that a further update be brought back to the next committee meeting to provide additional assurance including feedback and learning from the CHC BIA scenario testing that had recently been undertaken. The Chair suggested there was an additional need for consideration as to whether the organisation has adequate preparedness for the future, and E Woollett suggested this could be done via discussion at the Executive Committee. R Fisher referenced the recent discussions around consolidating Patient Tracking List (PTL) across providers, which might be an issue for some of the acute Trusts if they had different provider contracts with different systems. A Patel advised this would be picked up under the</p>	<p><b>AP (email)</b></p> <p><b>JL (planner)</b></p>

	<p>update on digital security and cyber.</p> <p><b>RESOLVED: The Committee noted the report.</b></p>	
<p>69/ 2526</p>	<p><i>*The agenda was taken out of order*</i></p> <p><b><u>Update on Digital Security and Cyber</u></b></p> <p>A Patel advised that he had presented this update to the L&amp;SC Audit Chairs Group but expressed caution about sharing the paper due to confidentiality concerns. The paper outlined a previously approved strategy for unified protection and response, stressing that individual organisational assurance was insufficient given the NHS's interconnectedness, as seen during the WannaCry incident. Increased external audits had been undertaken, especially in response to risks at East Lancashire Hospital Trust, with the Board fully briefed and external support provided. The DSPT assessment highlighted significant risks, prompting mutual aid and external reviews, including by Phoenix Solutions, and a planned MIAA system review. Incidents were a matter of 'when', not 'if', and that business continuity preparedness remained a critical gap. Compassion was considered essential to encourage openness and avoid defensive responses from digital teams. The paper summarised system-wide risks and responses, and had been reviewed by key governance groups, with further updates to follow.</p> <p>The Chair noted that the ICB's cyber security was to an extent dependent on others within the LSC network, which seemed to be working reasonably well system-wide, but there was still a significant amount of outstanding work. The risks at ELHT were highlighted as concerning, and it was acknowledged that the issue extended beyond the NHS to include local authorities and voluntary bodies. The area was growing in complexity and importance, and there was a need for the ICB to have access to specialist knowledge and regular system checks.</p> <p>E Woollett appreciated the detail within the paper and was assured that any gaps had mitigations, but this needed to continue to be monitored. She questioned who would take responsibility for this in the new ICB structure. A Patel advised that ICB resources had been limited, with no dedicated cyber expertise. However, cybersecurity had been managed as a system-wide issue, supported by strong governance, including a cyber group and technical design authority with local authority representation. During the ICB blueprint restructure, A Patel would present how ongoing assurance would be maintained, emphasising that mechanisms for assurance existed even without dedicated staff. This topic had been actively discussed among executives, and future organisational changes would address continuity and assurance for ICB cybersecurity.</p> <p><b>RESOLVED: The Committee noted the report.</b></p>	
<p>70/2 526</p>	<p><b><u>Board Assurance Framework and Risk Management Assurance Report</u></b></p> <p>The report provided assurance on the effectiveness of arrangements to support the Lancashire and South Cumbria (LSC) Integrated Care Board's (ICB) systems and processes for risk management. The report also included an overview of the positive outcomes from the recently concluded internal audit reviews undertaken in respect of the ICB's Assurance Framework (Phase 1) and the systems and processes for risk management.</p> <p>The Chair noted it would be helpful to clarify some of the titles of the strategic objectives such as the one titled 'strategic commissioning' as was actually 'failure to implement strategic commissioning'.</p> <p>The Chair observed that the risk scores were high and not changing, therefore it appeared the position was not improving on any of the risks, which would indicate that the current mitigations were not having an impact. The chair asked the committee to note this concern.</p> <p><b>RESOLVED: The Committee noted the report.</b></p>	

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### All Age Continuing Care update

The Chair welcomed N Park to the meeting and advised the committee had reviewed the circulated paper which provided an update on the progress of the All Age Continuing Care (AACC) Turnaround Programme at M7. The Chair commented on the progress made and highlighted that the report identified that within the turnaround plan 169 actions had been completed but 35 remained outstanding.

N Park focused on what the team would do between now and year-end to maximise delivery against the plan. The current Waste Reduction Plan (WRP) was delivering approximately £3 million per month, with expectations for a slight increase in quarter four. She advised the team had identified five key levers to improve the run rate and ensure deliverability of the remaining WRP:

- Pricing Controls: Work was ongoing to address rising prices, particularly in residential, supported living, learning disability, and mental health hotspots. The team was analysing locality price and expenditure variations.
- Local Authority Collaboration: There were several WRPs with dependencies on local authorities. The most significant was the transforming care and learning disability pool, where the team was working through cohort details and funding splits with Lancashire County Council (LCC) and the ICB.
- High Impact Case Review: Additional resources were being diverted to review high-cost cases, as this area represented the largest spend.
- Package Inflation Control: The team was enforcing correct clinical classifications, challenging providers on package complexity, and reinforcing ICB clinical decision-making to prevent inappropriate package inflation.
- Operational Actions: The team were also working on core services, discharge to assess (D2A) pathways, and ensuring robust processes were in place for challenging and managing provider packages.

N Park acknowledged that while significant progress had been made, the scale of the challenge meant the plan may not fully deliver the required outcomes by year-end. The Chair recognised the team's efforts but noted the ongoing difficulty and the need for continued focus on delivery against plan.

D Corcoran raised a concern about the committee's ability to triangulate the audit recommendations with the operational updates. She requested correlation between the future papers from MIAA against the audit recommendations and the internal operational update with a focus on assurance around actions and delivery.

M Bakewell and L Cobain agreed, confirming that a consolidated update would be provided at the next meeting. The committee agreed that the focus should be on tracking and closing outstanding audit recommendations, particularly the high-priority items, and ensuring that the committee received independent assurance on progress. It was agreed that the incoming Chair, S Spill would give consideration to the focus on this area at the next committee in March 2026.

*N Park left the meeting.*

#### **RESOLVED: The Committee:**

1. **Noted continued delivery of key Grip & Control measures.**
2. **Recognised risks around prior year costs, workforce and backlog.**
3. **Endorsed continued validation of pipeline WRP savings.**
4. **Acknowledged the improving operational performance (eligibility, weekly cost reduction, Fast Track review clearance, reduced package volumes) which now places LSC as the strongest improving system in the NW region.**

**MB/LC**  
(Action log)

**SS**  
(Action log)

<p><b>72/ 2526</b></p>	<p><b><u>Update on ISFE2</u></b></p> <p>The paper provided an update on the implementation of the new national finance system, ISFE2. The mandated new system proceeded to go-live on 1 October across NHSE, ICBs, CSUs and the Health Services Safety Investigations Body. Also included was supporting information as to why the operational risk register continued to record a high (16) risk rating for service continuity due to the implementation of ISFE2, meeting the threshold for corporate oversight.</p> <p>E Bateman presented a detailed report on the ongoing challenges with the ISFE2 financial system implementation. She advised that the original plan was for the national ISFE2 Implementation Board to close the project imminently, but due to widespread concerns from ICBs, NHS England had extended the project and will hold another session in January 2026 after Month 9 reporting.</p> <p>E Bateman described the significant operational impact, including the need for manual alternatives to ensure accurate financial reporting. It was noted the finance team was working hard to maintain service levels and data reliability, despite the system’s limitations.</p> <p>M Bakewell provided specific examples of the challenges:</p> <ul style="list-style-type: none"> <li>• Month-end reporting, which previously could be completed by day 4 or 5, now took until day 6 or 7, which reduced flexibility and increased pressure from NHS England and other stakeholders.</li> <li>• Manual interventions were required to produce accurate figures, as the system did not yet support previous processes.</li> <li>• Planning was affected, as the new ledger’s structure differed from the previous model, requiring the team to build new models and processes, consuming additional time and resources.</li> <li>• The system was not tested with local teams before rollout, resulting in ongoing adaptation and subsequent consequences.</li> </ul> <p>D Corcoran asked T Cutler for advice on additional risks and mitigation. He explained that all ICBs were facing similar issues and that the main audit risk was the timely receipt of service auditor reports. It was recognised the audit team would need to duplicate some testing due to the ledger migration, and the extent of additional work would depend on the quality of national assurance and local processes. L Cobain confirmed that the work of MIAA work would be undertaken in two phases: pre- and post-migration, with the post-migration phase extending into April 2026, which may affect timeliness.</p> <p>The committee acknowledged the extra workload and commended the finance team for maintaining accuracy and assurance under difficult circumstances. The importance of continuing to escalate issues to NHS England and maintaining robust manual controls was emphasised.</p> <p>The Chair commented that one of the principal functions of the committee was to ensure accuracy of financial reporting so having an effective, reliable financial reporting system is very important.</p> <p><b>RESOLVED: The Committee noted the report.</b></p>	
<p><b>73/ 2526</b></p>	<p><b><u>Audit Committee mid-year report</u></b></p> <p>The paper provided a position statement against the business of the committee to date, which was broken down across several areas, including AAA reporting, Internal Audit, External Audit, Information Governance, Risk Management and Reporting Systems. It was noted that this has been produced mid-year due to the departure of the committee chair on 31 December 2025 and that a full year report will be provided by the incoming committee Chair following year end.</p>	

	<b>RESOLVED: The Committee noted the report.</b>	
<b>74/2526</b>	<p><b><u>Anti-fraud progress report</u></b></p> <p>The circulated paper provided an update regarding anti-fraud work undertaken during the period 1 September 2025 – 27 November 2025.</p> <p>K Howells presented the anti-fraud progress report, highlighting several key activities and issues:</p> <ul style="list-style-type: none"> <li>• <u>Webinars and Training</u>: Three webinars which related to the new corporate criminal offence of failure to prevent fraud were delivered to 300 board members across the MIAA client base, including some from LSC ICB. These sessions led to increased awareness and more examples of fraud being identified and discussed.</li> <li>• <u>Counter Fraud Authority Engagement</u>: Noted improved engagement with the Counter Fraud Authority, which was now more collaborative and responsive to feedback from local counter fraud specialists.</li> <li>• <u>Referrals and Investigations</u>: Seven new fraud referrals were received since the last audit committee, indicating active reporting and a developing counter fraud culture. Four investigations were ongoing, with efforts to recover £229,000 still underway.</li> <li>• <u>Management Action Tracker</u>: Three recommendations from the previous due diligence report remained outstanding and it was noted progress was constrained by resourcing.</li> <li>• <u>Fraud Risk Assessment</u>: The fraud, bribery, and corruption risk assessment rating had moved from green to amber for all clients, reflecting new, more stringent requirements from the government counter fraud profession. The new assessment process was more detailed and required greater self-assessment by the organisation.</li> </ul> <p>E Woollett queried whether all relevant ICB staff had attended the training and K Howells confirmed about a quarter of the board had and advised that a tailored session could be arranged. D Atkinson thanked K Howells for the proactive engagement, especially in handling a recent anonymous allegation and using it as a learning opportunity for staff.</p> <p><b>RESOLVED: The Committee noted the report.</b></p>	
<b>75/2526</b>	<p><b><u>Health Technical update</u></b></p> <p>The paper provided KPMG’s Health Technical update as at Autumn 2025.</p> <p>The Chair noted that need to ensure that challenges were addressed by relevant managers and updates brought to the next meeting.</p> <p><b>RESOLVED: The Committee noted the report.</b></p>	<b>JL (planner)</b>
<b>76/2526</b>	<p><b><u>Report on losses/special payments/procurement decisions and waivers/breaches</u></b></p> <p>The paper provided an update on the corporate registers maintained by the ICB.</p> <p>The Chair noted that there have been no new entries on the registers, however it was noted that there had been 3 new urgent decisions made under the provider selection regime and included on the register that had been approved since the September meeting of the Audit Committee.</p> <p>The Chair commented that it would be helpful if the estimated totality of cost for each waiver item were included in future reports.</p> <p><b>RESOLVED: The Committee noted the report.</b></p>	
<b>77/2526</b>	<p><b><u>Audit Insights update</u></b></p> <p>The report provided an update on the helpful insights, publications and learning opportunities that are brought to the attention of the ICBs executive and senior leadership teams each month.</p>	

	<p>The Chair recognised the work undertaken by K Hollis in relation to producing this report which provided assurance on how the learning from these updates was being managed.</p> <p><b>RESOLVED: The Committee noted the communications shared with the ICB Executive and Senior Leadership team.</b></p>	
78/ 2526	<p><b><u>L&amp;SC Audit Chairs Group</u></b></p> <p>The Chair advised that a meeting had taken place last week and provided an update that LSCFT were undertaking a review of their external audit service and advised that learning was available from any organisations wanting to undertake the same.</p> <p>The Chair shared that an item had been circulated from internal audit regarding themes and lessons learnt that could be valuable to the ICB and requested that as further lessons are learnt from clients of internal audit that these be shared with the appropriate ICB staff. He cited examples such as conflict of interest and absence management, which could be relevant to LSC ICB.</p> <p>The Chair highlighted that the HFMA audit committee handbook was being updated to reflect recent legislative and system changes, with more frequent updates expected.</p> <p><b>RESOLVED: The Committee noted the minutes.</b></p>	MB (email)
79/2 526	<p><b><u>Committee Escalation and Assurance Report to the Board</u></b></p> <p>The Chair would produce the report and share with members of the committee.</p>	
80/ 5726	<p><b><u>Items Referred to other committees</u></b></p> <p>None.</p>	
81/ 2526	<p><b><u>Any Other Business</u></b></p> <p>S Spill conveyed his thanks and appreciation on behalf of the members of the committee to J Birrell for his service to the Audit Committee.</p>	
82/ 2526	<p><b><u>Items for the Risk Register</u></b></p> <p>There were no new items for the risk register.</p>	
83/ 2526	<p><b><u>Reflections from the Meeting</u></b></p> <p>The Chair asked if anyone had any comments about the meeting or felt they had the opportunity to voice concerns; no one responded directly.</p>	
84/2 526	<p><b><u>Date, Time and Venue of Next Meeting</u></b></p> <p>The next meeting would be held on Wednesday 18 March 2026, 10am – 12.30pm via MS Teams.</p>	