

## Integrated Care Board

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| <b>Date of meeting</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 9 July 2026                                                                                                                                |           |            |                 |
| <b>Title of paper</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Audit Committee Escalation and Assurance Report – 15 June 2026                                                                             |           |            |                 |
| <b>Presented by</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Steve Spill, Audit Committee Chair                                                                                                         |           |            |                 |
| <b>Author</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Head of Governance and Committee Officers                                                                                                  |           |            |                 |
| <b>Agenda item</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 16                                                                                                                                         |           |            |                 |
| <b>Confidential</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | No                                                                                                                                         |           |            |                 |
| <b>Executive summary</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                            |           |            |                 |
| <p>This report highlights key matters, issues, and risks discussed at the ICB Audit Committee meeting held since the last report to the Board on 14 May 2026 to alert, advise and assure the Board.</p> <p>The summary report also highlights any 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>Public and Stakeholder Engagement</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                            |           |            |                 |
| N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                            |           |            |                 |
| <b>Recommendations</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                            |           |            |                 |
| <p>The Board is asked to:</p> <ul style="list-style-type: none"> <li>• Note the Alert, Advise and Assure and approve any recommendations as listed.</li> <li>• Note any summary of items or issues referred to other committees of the Board over the reporting period.</li> <li>• Note the ratified minutes of the committee meetings.</li> </ul>                                                                                                                                                                                                               |                                                                                                                                            |           |            |                 |
| <b>Which Strategic Objective/s does the report relate to:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                            |           |            | <b>Tick</b>     |
| SO1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | To improve population health and reduce inequalities through effective strategic commissioning.                                            |           |            | ✓               |
| SO2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Commission high quality, safe and accessible services that deliver better and more equitable outcomes and patient experience.              |           |            | ✓               |
| SO3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | To develop and sustain the workforce, leadership and organisational capability required to operate as an effective strategic commissioner. |           |            | ✓               |
| SO4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Improved financial sustainability through directing available resources to deliver the greatest possible value.                            |           |            | ✓               |
| SO5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | To deliver agreed national and local outcomes through a balanced focus on performance, improvement and long-term system resilience.        |           |            | ✓               |
| <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>                                                |                 |
| ICB Audit Committee                                                                                 | 15 June 2026 |           | To provide the Board of committee business during this period. |                 |
| <b>Conflicts of interest associated with this report</b>                                            |              |           |                                                                |                 |
| Not applicable.                                                                                     |              |           |                                                                |                 |
| <b>Impact assessments</b>                                                                           |              |           |                                                                |                 |
|                                                                                                     | <b>Yes</b>   | <b>No</b> | <b>N/A</b>                                                     | <b>Comments</b> |
| Quality impact assessment completed                                                                 |              |           | ✓                                                              |                 |
| Equality impact assessment completed                                                                |              |           | ✓                                                              |                 |
| Data privacy impact assessment completed                                                            |              |           | ✓                                                              |                 |
| <b>Report authorised by:</b>                                                                        |              |           |                                                                |                 |
| ICB Committee Chair                                                                                 |              |           |                                                                |                 |

# Integrated Care Board – 9 July 2026

## Audit Committee Escalation and Assurance Report

### 1. Introduction

- 1.1 This report highlights key matters, issues, and risks discussed at ICB Audit committee held since the last report to the Board on 14 May 2026 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.
- 1.3 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.

### 2. Audit Committee Report and Approved Minutes

|                                                                                                        |                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                               |
|--------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| <b>Date: 15 June 2026</b>                                                                              |                                                                                                                                                                                                                                                                                                                                                           | <b>Chair: Steve Spill</b>                                                                                                     |
| <b>Key Items Discussed</b>                                                                             |                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                               |
| <b>Item</b>                                                                                            | <b>Issue</b>                                                                                                                                                                                                                                                                                                                                              | <b>Action</b>                                                                                                                 |
| <b>Alert</b>                                                                                           |                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                               |
| -                                                                                                      | -                                                                                                                                                                                                                                                                                                                                                         | -                                                                                                                             |
| <b>Advise</b>                                                                                          |                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                               |
| Mental Health Investment Standard                                                                      | The committee: <ul style="list-style-type: none"> <li>noted and approved the contents of the report and Letter of Representation.</li> <li>endorsed the Chief Executive signature on the MHIS Compliance Statement.</li> </ul>                                                                                                                            | Board to note.                                                                                                                |
| Annual report including the Internal Fraud Risk Assessment                                             | The committee approved the report.                                                                                                                                                                                                                                                                                                                        | Board to note.                                                                                                                |
| <b>Assure</b>                                                                                          |                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                               |
| Integrated Care Board's Annual Report and Audited Accounts for the period 1 April 2025 – 31 March 2026 | The committee agreed to recommend to Board that it approved the final report and accounts and supported a recommendation to the Board that it delegates to the Chief Finance Officer to approve any technical amendments or minor additions that have not yet been identified but may be required before final submission post recommendation to approve. | Board to note.                                                                                                                |
| Internal Audit Annual Report and Head of Internal Audit Opinion 2025/26 – Final                        | The report presented an overall opinion of moderate assurance, confirming that this represented an improvement on the previous                                                                                                                                                                                                                            | Action was underway, with the financial governance issues expected to be resolved in quarter one and further work progressing |

|                                              |                                                                                                                       |                                                         |
|----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
|                                              | year's position, when a split opinion had been issued.                                                                | in relation to business continuity and digital actions. |
| Annual Report of the Audit Committee 2025/26 | The committee endorsed the Annual Report of the Audit Committee 2025/26 for submission to the ICB Board for approval. | Board to note.                                          |

- **Appendix A** – Approved minutes of the Audit Committee held on 18 March 2026.  
[Audit Committee Minutes - 18 March 2026 v 1.0.pdf](#)

### 3. Summary of items or issues referred to other committees or the Board over the reporting period.

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

### 4. Conclusion

- 4.1 The committee has conducted their business in line with their terms of reference and associated business plans.

### 5. 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 summary of items or issues referred to other committees of the Board over the reporting period
  - Note the ratified minutes of the committee meetings.

**Committee Chair**  
**June 2026**