

Integrated Care Board

Date of meeting	17 September 2026			
Title of paper	Audit Committee Escalation and Assurance Report – 15 July 2026			
Presented by	Steve Spill, Audit Committee Chair			
Author	Head of Governance and Committee Officers			
Agenda item	16			
Confidential	No			
Executive summary				
This report highlights key matters, issues, and risks discussed at the ICB Audit Committee meeting held since the last report to the Board on 9 July 2026 to alert, advise and assure the Board. The summary report also highlights any issues, items referred or escalated to other committees or to the Board. 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.				
Public and Stakeholder Engagement				
N/A				
Recommendations				
The Board is asked to: • Note the Alert, Advise and Assure and approve any recommendations as listed. • Note any summary of items or issues referred to other committees of the Board over the reporting period. • Note the ratified minutes of the committee meetings.				
Which Strategic Objective/s does the report relate to:				Tick
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.			✓
Implications				
	Yes	No	N/A	Comments
Associated risks		✓		
Are associated risks detailed on the ICB Risk Register?			✓	
Financial Implications			✓	

Where paper has been discussed (list other committees/forums that have discussed this paper)				
Meeting	Date		Outcomes	
ICB Audit Committee	15 July 2026		To provide the Board of committee business during this period.	
Conflicts of interest associated with this report				
Not applicable.				
Impact assessments				
	Yes	No	N/A	Comments
Quality impact assessment completed			✓	
Equality impact assessment completed			✓	
Data privacy impact assessment completed			✓	
Report authorised by:				
ICB Committee Chair				

Integrated Care Board – 17 September 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 9 July 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

Date: 15 July 2026		Chair: Steve Spill
Key Items Discussed		
Item	Issue	Action
Alert		
-	-	-
Advise		
MIAA internal audit progress report	The committee noted that nine recommendations remained outstanding, but significant progress had been made since the previous Board report.	Continue to monitor.
Report on losses/special payments/procurement decisions and waivers/breaches	The committee noted the issues raised in relation to the increased number of single tender waivers and urgent/direct awards including the impact of organisational change and capacity constraints.	The matter had been referred to the Commissioning Committee.
Assure		
MIAA External Quality Assessment	MIAA had received the highest accreditation rating, with a small number of low-level actions identified.	These actions were being monitored through MIAA's senior leadership team and management board.
Anti-fraud progress report	The committee was assured that anti-fraud work was progressing well and the 2026/27 plan was on track.	Continue to monitor.
Data Security and Protection Toolkit annual submission and final audit report	The committee was assured by the progress made, the work undertaken on the information asset register, and the external audit position.	A business continuity workplan was in place, with actions expected to be completed by September.

- **Appendix A** – Approved minutes of the Audit Committee held on 15 June 2026.
[Approved - ICB Audit Committee Minutes - 15 June 2026 vr 1.pdf](#)

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

Committee	Item or Issue	Referred to
Audit Committee	Report on losses/special payments/procurement decisions and waivers/breaches There had been an increased use of waivers and direct awards and although these were compliant, the trend raised wider questions about commissioning intentions, contract planning, market management and future capacity. The matter was referred to the Commissioning Committee for further discussion and action.	Commissioning Committee

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
August 2026