Lancashire and South Cumbria Integrated Care Board

Integrated Care Board

Date of meeting	5 November 2026
Title of paper	Audit Committee Escalation and Assurance Report – 25 September 2026
Presented by	Steve Spill, Audit Committee Chair
Author	Head of Governance and Committee Officers
Agenda item	22
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 17 September 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	25 September 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 – 5 November 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 17 September 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: 25 September 2026		**Chair: Steve Spill**
Key Items Discussed		
Item	**Issue**	**Action**
Alert		
-	-	-
Advise		
External Audit Technical update	The Committee requested a brief management assessment of issues as presented in the updates, linking emerging issues, including AI, data and workforce matters, to existing risks and any assurance gaps.	Future report to be presented to committee alongside the technical report.
Internal audit findings	The Committee sought assurance that findings from MIAA reports were shared accordingly, ensuing that these were routed to the appropriate committee.	Update to be provided via the action log to provide assurance regarding how internal audit findings are routed to the appropriate committee.
Anti-fraud progress report	The optical review identified wider contractual and patient-care issues requiring follow-up.	Progress the optical action plan.
Assure		
Internal audit progress	The 2026/27 internal audit plan remained on track. Primary care self-assessment received substantial assurance and complaints received moderate assurance. Older CHC and ADAM recommendations had been closed.	Continue to monitor delivery and implementation of recommendations.
Anti-fraud progress	The anti-fraud plan remained on track. The Committee received assurance on fraud-risk	Continue to receive updates

	assessments, open investigations and recovery action.	
Information governance annual report	The DSPT was submitted as Standards Met, with high confidence from independent audit.	Monitor business continuity actions.
Freedom to Speak Up	Freedom to Speak Up arrangements were operating, with a proposed 0.6 WTE substantive guardian	Capacity and resilience of the future guardian model to be assessed when in place.
Losses/special payments/waivers/claims	Members received detail regarding the management of losses which were within the Chair /Chief Finance Officers delegated authority and managed accordingly.	-
ISFE2 ledger	Issues remain with the system, committee assured that processes in place to address the limitations.	Continue to escalate the limitations to NHSE.

- **Appendix A –** Approved minutes of the Audit Committee held on 15 July 2026: **Approved - ICB Audit Committee Minutes - 15 July 2026 Vr 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
-	None identified	-

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
October 2026