

**Audit and Risk Committee**
**8 December 2023**
**Quorate: Yes**

Agenda Item:	Reference:	Lead:	Description:	ORR Risk Reference:
<b>ALERT:</b>				
Alert to matters that need the Board's attention or action, e.g. an area of non-compliance, safety or a threat to the Trust's strategy				
NA – no items to alert.				
<b>ADVISE:</b>				
Advise the Board of areas subject to on-going monitoring or development or where there is negative assurance				
Internal Audit Progress Report	ARC/23/083	360 Assurance	ARC agreed to; <ul style="list-style-type: none"> <li>Cancel the Health and Wellbeing Review from the 2023/24 Internal Audit Plan in view of the significant focus health and wellbeing had been given recently and the volume of action plans and surveys being processed. Consideration would be given to including it in Q1 of the 2024/25 plan, for discussion at the workshop to be held on 1 February 2024.</li> <li>Cancel the Asset Register Review from the 2023/24 Internal Audit Plan to allow a review of both LPT and Lincolnshire Partnership NHS FT, the Trust's payroll provider, in the Pay Expenditure Review as LPT did not currently receive third party assurance in terms of the LPFT controls.</li> </ul>	N/A
External Audit Progress Report	ARC/23/084	KPMG	<ul style="list-style-type: none"> <li>A key area of work would be on LPT's asset valuation process and the impact on the current year risk assessment.</li> </ul>	N/A
Counter Fraud Progress Report	ARC/23/085	Counter Fraud Specialist	<ul style="list-style-type: none"> <li>Core areas of risk being seen across the client base and new issues that were emerging were specifically around Wagestream and fake English qualifications. This was likely to be an area of future proactive review for the CFS team.</li> <li>ARC acknowledged the good progress being made with regard to counter fraud training but concern was raised there was no data on the amount of training that had been delivered or on what the target was. The Committee agreed that more assurance around the outcomes was required and that would be an action for the 2024/25 plan.</li> </ul>	N/A
CE Waivers and Awarded Tenders Q2 2023/24	ARC/23/089	Director of Finance	ARC noted the good reporting assurance in place but concern was raised that around half of the waivers raised were due to 'insufficient timescale', work was taking place to address this matter and to continue to reduce the volume and value of CE waivers.	N/A

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<b>ASSURE:</b>				
<b>Inform the Board where positive assurance has been received</b>				
Governance and Risk Report	ARC/23/086	Director of Governance	ARC received a high level of assurance on the systems and processes in place to secure an effective governance and risk framework.	N/A
2023/24 Annual Accounts	ARC/23/090	Director of Finance	ARC noted the key dates in the year end timetable, the appointment of Cushman & Wakefield as the new valuation service provider and the PFI transition to IFRS16. LPT would continue to work with its external auditors on these specific aspects.	N/A
<b>CELEBRATING OUTSTANDING:</b>				
<b>Share any practice, innovation or action that the Committee considers to be outstanding</b>				
FM Transformation Programme	ARC/23/088	Chief Finance Officer	The post project evaluation report prepared by Turner and Townsend following the in-sourcing of the Trust's facilities management services from UHL was presented. The Estate and Facilities Team supported by enabling services had overcome a whole raft of difficulties to achieve a successful transfer. The positive learning from the project could be shared across the Trust.	N/A
NHS Core standards for EPRR Annual Assurance Process	ARC/23/094	Emergency Planning Manager	<ul style="list-style-type: none"> <li>NHS England had agreed that LPT was substantially compliant against the applicable core standards for EPRR for 2023/24 with an agreed overall compliancy rate of 93%, 54 standards were fully compliant and 4 standards partially compliant.</li> <li>LPT had been commended for a number of areas of good practice in the feedback report to the LHRP, which included good management of EPRR risks and on the new and emerging pandemic plan. NHS England would be using LPT's EPRR Communications Plan as an example of good practice.</li> </ul>	N/A