

**MINUTES OF THE MEETING OF THE AUDIT COMMITTEE HELD ON
8 DECEMBER 2015 AT WEST OFFICES, YORK**

Present

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| Mrs Sheenagh Powell (SP) | Lay Member, Audit Committee Chair |
| Mr David Booker (DB) – part | Lay Member |
| Dr Tim Maycock (TM) | GP Governing Body Member |

In attendance

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| Mrs Cath Andrew (CA) – part | Senior Manager, Mazars |
| Mr Steven Moss (SM) – part | Local Counter Fraud Specialist |
| Mrs Rachel Potts (RP) | Chief Operating Officer |
| Mrs Tracey Preece (TP) | Chief Finance Officer |
| Ms Michele Saidman (MS) | Executive Assistant |
| Mrs Lynette Smith (LS) – part | Head of Corporate Assurance and Strategy |
| Mr Tom Watson (TW) | Internal Audit Manager |

Observer

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| Mr Mark Wood (MW) – part | PwC |
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Apologies

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| Mr Michael Ash-McMahon (MA-M) | Deputy Chief Finance Officer |
| Mrs Michelle Carrington (MC) | Chief Nurse |
| Mr Mark Kirkham (MK) | Director, Mazars |

Preceded by a meeting of members with External Audit.

1. Apologies

As noted above.

2. Declarations of Interest

Declarations of interest were as per the Register of Interests. There were no declarations of members' interests in relation to the business of the meeting.

3. Minutes of the meeting held on 8 September 2015

The minutes of the meeting held on 8 September were agreed subject to deletion on page 8 of duplicated paragraph.

The Committee:

Approved the minutes of the meeting held on 8 September 2015 subject to the above amendment.

4. Matters Arising

4.1 Review of External Audit Effectiveness

The majority of the results from the Audit Effectiveness Survey were in the "High" category. The areas with a 'Don't Know' response were:

- How assured are you as to the embeddedness of External Audit's quality control procedures?
- How would you rate the External Auditor's use of techniques such as use of data analytics and benchmarking when conducting the VFM assessment of the organisation?
- How would you rate External Auditor's ability to innovate in their audit approach?
- How would you rate the External Auditor's performance in relation to the timely resolution of issues?

Whilst agreeing that a number of areas could be more clearly explained CA noted that Mazars was rated 'Green' across all areas for quality control by Public Sector Audit Appointments and that consideration of innovation was required in the context of a standard code for working. In respect of timely resolution of issues CA reported that quarterly meetings took place with TP and the Chief Clinical Officer; interim issues were addressed as they arose. CA agreed to incorporate information from these meetings within the regular progress report. She also agreed to provide a formal response on the four areas above.

Other matters were noted as completed, outstanding or agenda items.

The Committee:

1. Noted the results from the External Audit Effectiveness survey.
2. Requested that CA provide a formal response to the four areas with a 'Don't Know' response.

5. Audit Committee Work Plan

TP reported that a number of updates under Financial Governance had been incorporated and noted that a meeting date week commencing 25 April 2016 was still required for review of the Annual Accounts and Financial Statements, Annual Governance Statement and Annual Report.

In response to DB seeking assurance in regard to the respective work of the Audit Committee and the Quality and Finance Committee, TP confirmed that the Audit Committee work plan aligned with the Audit Committee Handbook and the CCG's Constitution. The separate roles of these committees were delivery and operational matters to the Quality and Finance Committee and assurance to the Audit Committee.

The Committee:

1. Noted the updated Audit Committee work plan.
2. Requested that a date be arranged for the April 2016 meeting to review Annual Accounts and Financial Statements.

6. Counter Fraud

6.1 Review Counter Fraud Progress Reports

SM presented the report which provided an update on proactive and reactive work performed to date in 2015/16 and on NHS Protect in respect of outcomes from a Commissioner Workshop and provision of quarterly update reports. He noted inclusion of the Quarter 2 Area Anti-Fraud Report which reconciled cases reported to the CCG on the NHS Protect case management system.

SM highlighted assurance received from participation in the Cabinet Office Personal Health Budget pilot exercise by the four North Yorkshire CCGs through the Partnership Commissioning Unit.

SM reported that he forwarded all fraud alerts to TP for circulation and noted that these were also circulated to GP Practices as appropriate. In respect of the alert regarding cancellation charges for attendance at “free” healthcare events, the need for checking terms and conditions was emphasised.

In response to DB referring to cyber crime, SM noted that this was currently not identified as a risk by NHS Protect but confirmed that any crime was reported to the Police as appropriate.

6.2 Review the effectiveness of those carrying out counter fraud and security

TP noted that this was included on the agenda as a separate item in accordance with the Audit Committee Handbook but proposed that it be incorporated in item 12.3 below.

The Committee:

1. Noted the counter fraud update report.
2. Agreed that review of the effectiveness of those carrying out counter fraud and security be incorporated with the review of the effectiveness of Internal Audit.

SM left the meeting

7. Finance and Governance

7.1 Draft Accounts Preparation Plan and Timetable

TP referred to the report which, based on draft guidance, described the year end accounts process. She noted a number of changes to the 2014/15 format and submission dates and reported that further guidance was awaited.

In respect of the Better Care Fund, each CCG was required to develop appropriate accounting treatment dependent on local arrangements. TP proposed that this be completed early in the annual accounts process and that agreement be sought from External Audit.

TP noted that in the event of the CCG not recovering the current forecast deficit financial position there would be audit and accounting implications. She also reported that there were potential accounting issues relating to bills issued by NHS Property Services which may affect the accounts assumptions.

TP agreed to consider whether the Audit Committee scheduled for 8 March 2016 should be brought forward in view of the new requirement for submission of partial draft accounts, based on the month 9 position, and associated documents. The month 9 information, to be submitted on 21 January, would inform the month 12 submission, however some of the detail required would not be available at that time.

TP also agreed to ascertain whether there was a need to seek delegated authority from the Governing Body for approval of the annual accounts and associated documents.

7.2 Review of Losses and Special Payments

TP advised that there had been no losses or special payments.

7.3 Procurement Policy

TP presented the Procurement Policy which had been reviewed and rewritten in a new format based on best practice from other CCGs. She highlighted the procurement thresholds advising that these were consistent with the CCG's Scheme of Delegation and Conflict of Interests processes. A further review of the policy would be undertaken by the Governance Team prior to its presentation for approval to the Governing Body.

Members discussed the complexity of the policy and requested an executive summary with the addition of flow charts to provide guidance for decision making. TP also noted that consideration could be given to publishing a shortened version with appropriate signposting to relevant documents.

LS confirmed that as there was significant change to the previous Procurement Policy, Governing Body approval was required. Presentation could be with tracked changes for ease of reference.

7.4 Financial Policies Update

TP presented the Detailed Financial Policies for first review since implementation in 2013 noting that annual review had been scheduled in to the Committee work plan. LS noted that, although the policies were based on NHS England templates, there was flexibility in presentation.

Members sought and received clarification on a number of aspects of the policies which were approved subject to minor amendments.

7.5 Review of Scheme of Delegation

TP referred to the report which comprised the Detailed Scheme of Delegation, additional financial controls and temporary suspension of the Scheme of Delegation approved at the previous Committee meeting, and Appendix D Scheme of Reservation and Delegation from the CCG's Constitution. She noted that discussion had taken place at Senior Management Team and the Council of Representatives around ensuring appropriate levels of delegation and decision making.

RP noted that the Council of Representatives meeting on 17 December would include a workshop session on governance and the role of the Council of Representatives. Any change to the Constitution in this regard would require Council of Representatives approval.

7.6 Financial Management Risks and Controls – Update on Financial Control Environment Assessment

TP referred to the requirement for all CCGs to submit a Financial Control Environment Assessment, as discussed at the previous Committee meeting, and presented the associated action tracker and letter from NHS England with the assessment summary of CCGs by category; NHS Vale of York CCG against national CCG performance was illustrated. Nationally areas identified as requiring attention were long term planning, in-year financial performance, level of net risk and commissioning support service provision.

Areas relating to NHS Vale of York CCG as 'Improvement Needed' were plan credibility and degree of stretch, in year financial performance and level of net risk, and as 'Moderate' were longer term planning, standing orders, standing financial instructions and delegated authorities, budget setting, monitoring and forecasting and key area cost control, and risk share and income recognition. TP noted that future iterations of the action tracker would be 'Red', 'Amber', 'Green' (RAG) rated. Progress would be monitored by the CCG's newly established Assurance Meeting and the Audit Committee.

Members discussed in detail concerns about the current position with City of York Council in respect of the Better Care Fund as this comprised £3.3m of mitigations in the financial plan. In respect of the fact that the CCG did not have a signed Section 75 Agreement with City of York Council TP explained that there had not yet been a formal risk share arrangements agreed with them and that the social care protection element of the Better Care Fund included a specific statement that if the health savings were not realised the Better Care Fund should be reviewed. RP added that, in response to NHS England escalating this issue as NHS Vale of York CCG was now the only CCG in the country without a signed Section 75 Agreement, a commitment had been given to submit options to resolve the matter by the end of the week.

TP advised that the RAG rated action tracker would be a standing agenda item until all actions had been completed.

7.7 Finance and Contracting Risk Register

TP described the proposed restructuring of the Finance and Contracting Risk Register informed by a review of the current approach. The aim was to more accurately describe the corporate finance risks as well as Finance and Contracting Team risks. The proposed structure for implementation on the Covalent system was Corporate Risks, Dashboard Risks, Planning Risks and Departmental Risks. TP noted that risks in the monthly Financial Report would be reflected.

Members welcomed the revised format and sought and received assurance that detailed discussion of the Risk Register would take place at the Quality and Finance Committee.

LS noted that through joint working with the Finance and Contracting Team the new format of the Finance and Contracting Risk Register would be presented at the January meeting of the Quality and Finance Committee.

The Committee:

1. Noted the draft accounts preparation plan and timetable.
2. Noted that TP would consider whether the March meeting of the Committee should be brought forward.
3. Noted that TP would clarify whether delegated authority from the Governing Body was required for approval of the annual accounts and associated documents.
4. Noted that there had been no losses or special payments
5. Approved the Procurement Policy for submission to the Governing Body, potentially with tracked changes, subject to a number of amendments.
6. Approved the Detailed Financial Policies subject to minor amendments.
7. Noted the full Constitutional Scheme of Delegation and the amended Scheme of Delegation previously approved which would be reviewed at the end of 2015/16.
8. Noted that any changes relating to matters reserved to the membership required Council of Representatives approval.
9. Noted the progress on the financial management risks and controls.
10. Noted that the Financial Assessment Action Tracker would be a standing agenda item until all actions had been completed.
11. Supported the revised format of the Finance and Contracting Risk Register.

MW left the meeting

8. Corporate Governance

8.1 Update and Assurance

RP referred to the CCG's Quarter 1 Assurance Meeting with NHS England and noted that the formal outcome letter was still awaited. The expectation was that the CCG would be assessed as 'not assured' on finance, leadership and delivery of plan and 'assured' for primary care co-commissioning.

The Quarter 2 Assurance Meeting was taking place on 16 December and was expected to focus on the action plan to address the Council of Representatives' concerns, the letter advising that the CCG was classed as an organisation in turnaround due to the ongoing deterioration of the financial position and initial feedback from PwC.

8.2 Risk Management Policy and Strategy Update

RP referred to the Risk Management Policy and Strategy which had been reviewed and updated in accordance with the requirement to ensure that latest statutory and mandatory guidance was reflected in CCG policies, procedures and guidelines.

LS described ongoing work to ensure robust identification and reporting of risk noting that the reconfigured articulation of risk and mitigation was being captured appropriately. It was agreed that the Corporate Risk Update report to the Quality and Finance Committee be moved up the agenda to the first main item to provide assurance of an agenda structured around risk.

Members requested a number of amendments to the Strategy to provide further clarity and consistency.

8.3 Review Audit Committee Effectiveness

Following discussion of an appropriate approach to reviewing the Committee's effectiveness TW agreed to circulate a survey to members and develop an action plan from the results. SP additionally referred to agenda item 12.3 'Annual Review of Effectiveness of Internal Audit and Counter Fraud' and it was agreed that TW would check that a further available survey was appropriate for this purpose.

TW confirmed he would circulate both surveys, followed by circulation of the respective results with presentation of a report to the March meeting of the Committee.

8.4 Note business of other committees, review inter-relationships

In response to RP noting that the main inter-relationship for this item was the Quality and Finance Committee DB referred to the financial pressure that had emerged due to an issue with accruals by the Partnership Commissioning Unit relating to mental health out of area placements. Although TP had formally

sought assurance that systems were in place to ensure this did not happen again DB requested that consideration be given to Internal Audit undertaking an audit of mental health out of area placements. RP and TP noted that, although there had been improvement in the Partnership Commissioning Unit governance processes, there were further areas of concern which were affecting all the North Yorkshire CCGs. RP additionally reported that, following Janet Probert's departure from the Partnership Commissioning Unit, Victoria Pilkington had taken on the role of Acting Director of Partnership Commissioning.

TW referred to the Partnership Commissioning Unit audit scheduled for quarter 4 in 2015/16 and agreed to review the work of Internal Audit to bring this forward. He would inform TP whether this could be undertaken within the current allocated days or whether additional days would be required. SP requested that she be kept informed of any impact on the Internal Audit Plan; CA requested External Audit engagement in view of potential impact on the year end testing.

RP provided an update on the separation of the Quality and Finance Committee and the Primary Care Co-Commissioning Committee. She reported that Keith Ramsay would now chair the latter and that SP would join following review of its membership.

In respect of the closedown of Yorkshire and Humber Commissioning Support TP reported that assurance would be provided by Deloitte for the end of February 2016.

8.5 Review assurance from other committees, Partnership Commissioning Unit and Commissioning Support (Third Party Assurance)

This was discussed under item 8.4 above.

8.6 Review Whistle Blowing Arrangements

RP referred to the update which described the current consultation on a proposal for a single national whistleblowing policy for the NHS in England with the exception of primary care providers. The CCG's Whistleblowing Policy would be reviewed and refreshed on publication of the outcome of the consultation.

The Committee:

1. Noted the corporate governance update.
2. Approved the Risk Management Policy and Strategy subject to a number of amendments.
3. Requested that TW circulate surveys for the annual review of Audit Committee Effectiveness and the Effectiveness of Internal Audit and Counter Fraud.
4. Noted the update on business of other committees and inter-relationships.
5. Requested that the audit of the Partnership Commissioning Unit, scheduled for quarter 4, be undertaken as a matter of urgency with any implications for the Internal Audit Plan being notified to SP and TP.
6. Noted the update regarding the refresh of the Whistleblowing Policy.

9. Quality

9.1 Update and assurance on clinical governance and clinical audit arrangements and 9.2 update and assurance on quality and safety

SP reported that MC had advised there was no further update since the last meeting of the Committee and that they had yet to meet to agree MC's role and attendance.

The Committee:

Noted that SP's discussion with MC regarding her role and attendance was an outstanding action.

10. Information Governance Assurance Report

RP referred to the report which comprised the minutes of the Information Governance Steering Group of 22 October and an Information Governance Incident Report noting that the work plan of the former was being progressed.

RP described issues regarding the in-housing of the Commissioning Support Referral Support Service due to the need for an environment that provided confidentiality as this was in effect a referral management service. She also highlighted the potential for the CCG to apply for Level 3 of the Information Governance Toolkit.

Risk associated with the Lead Provider Framework arrangements had been identified. Work was being undertaken in regard to management of data transfer and systems.

RP referred to the Detailed Incident Report which had related to unauthorised disclosure of corporate and commercially sensitive information as part of the CCG's Total Transport project with North Yorkshire County Council. A number of mitigating actions had already been taken, with further actions still to be completed. RP also noted that additional training was planned for staff about commercial sensitivity.

The Committee:

1. Noted the Information Governance Steering Group minutes of 22 October 2015.
2. Noted the Incident Report.

11. External Audit

11.1 Agree External Audit Plan Fees

TP referred to the report which comprised the letter from Mazars proposing arrangements for billing for External Audit in 2015/16 and the Public Sector Audit Appointments 'Proposed work programme and scales of fees 2016/17'. TP noted that there were no major changes proposed in the latter and that the rate of £60k,

excluding VAT, would apply in both years unless there was a significant change in factors. Additionally, Public Sector Audit Appointments was undertaking their statutory duty to consult before prescribing scales of fees for the audit of accounts; this consultation would close on 15 January 2016.

11.2 Progress Report and Briefing

CA referred to the report which included a summary of audit progress and national publications and other updates. She noted that meetings were taking place to discuss significant risks for the current year and that the 2015/16 Audit Strategy Memorandum would be presented at the next meeting of the Committee.

11.3 Briefing for Governing Body Members: The Role of External Audit

In presenting this item CA noted that, as discussed at the Governing Body Workshop on 5 November, updated information on Value for Money Arrangements for 2015/16 had been received and circulated to Committee members. She highlighted that the value for money conclusion was now based on overall evaluation criteria, *In all significant respect the audited body had proper arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people*, with three sub criteria relating to informed decision making, sustainable resource deployment, and working with partners and other third parties.

CA referred to the discussion at the Governing Body Workshop which had in the main focused on the financial position and associated statutory requirements and procedures, including the circumstances relating to the potential for a Public Interest Report.

In response to SP seeking clarification about the letter from NHS England relating to the CCG now being in turnaround, TP noted that clarification was still awaited on the consequences of breaching the statutory requirement to achieve financial balance. TP agreed to circulate the letter to the Committee and to include it on the agenda for the December meeting of the Quality and Finance Committee.

CA left the meeting

11.4 2017/18 External Audit Committee Arrangements

TP presented the report which included detailed guidance issued in September 2015 by the Department of Health and the Healthcare Financial Management Association on auditor panels to assist health bodies meet their statutory duty to appoint external auditors following closure of the Audit Commission on 1 April 2015. This was the first time that CCGs were required to appoint their own auditors.

In order to achieve the requirement to have external auditors appointed for 2017/18 by 31 December 2016 CCGs needed to have an auditor panel in place by early 2016 to advise and direct the appointment process. There was the potential for the Audit Committee to act as the auditor panel which must have a minimum of three members the majority of whom were independent and lay. TP noted that in this regard GPs were not considered to be independent.

TP reported that discussion was taking place across the Yorkshire and Humber CCGs about potential collaborative procurement to save costs; any such agreement would not be wider than North Yorkshire and the Humber. She also referred to discussion following the North Yorkshire NHS Audit Services Alliance Board earlier in the day and noted that the North Yorkshire Chief Finance Officers had been asked to consider resource implications for such a procurement and identification of a CCG to lead the process.

Discussion included the Code of Audit Practice and aspects of the specification for the procurement. TP noted that the intention would be for the procurement to be offered both as a single lot and CCG lots to maintain flexibility. She advised that the Chief Finance Officers were planning to hold further discussion before Christmas.

DB and LS left the meeting

The Committee:

1. Approved the External Audit fee for 2015/16 as notified by Mazars and as determined by the Public Sector Audit Appointments Limited (PSAA) for the CCG's audit as £60,000 (excluding VAT), noting that these scale fees were in line with those set by the Audit Commission for 2015/16 before it closed.
2. Noted the proposal for fees beyond 2015/16.
3. Noted the External Audit Progress Report.
4. Noted the briefing for the Governing Body on the Role of External Audit and the updated information on Value for Money Arrangements.
5. Requested that the letter from NHS England informing the CCG of being an organisation in turnaround be circulated and included on the agenda of the December meeting of the Quality and Finance Committee.
6. Noted that consideration was being given to appointment of external auditors for 2017/18.

12. Internal Audit

12.1 Periodic Report

TW presented the report which outlined progress between 29 August and 30 November 2015 and included an Executive Summary, an overview of assurance levels by audit area, analysis of audit days, progress with the programme, and an appendix of Internal Audit Reports. In respect of the latter TW noted that the Children's Safeguarding audit and the Children and Families Act audit had both received Significant Assurance.

TW reported that the work plan was progressing as scheduled but noted additional work relating to the survey for the review of the effectiveness of External Audit and to review and advice on mobile phone and data policy.

12.2 Audit Recommendations Status Report

TW reported that since the last meeting a further 23 recommendations had been completed; these included both CCG and Partnership Commissioning Unit recommendations. Of the 24 outstanding recommendations two were rated as 'high', both relating to the Partnership Commissioning Unit. TW noted that the fully automated reminder process was working well; a reminder was sent on the 9th of the month until the recommendation was completed.

SP reported that information had been shared at the North Yorkshire NHS Audit Services Alliance Board earlier in the day that the Audit Manager at the Yorkshire Audit Consortium had left. Discussion was taking place of a potential merger between North Yorkshire NHS Audit Serves and Yorkshire Audit Consortium; this would provide sustainability and resilience.

12.3 Annual Review of Effectiveness of Internal Audit and Counter Fraud

See item 8.3 above.

The Committee:

1. Noted the Internal Audit Periodic Report for 29 August to 30 November 2015.
2. Noted the Internal Audit Recommendations Status Report.
3. Noted the discussion on the potential merger of North Yorkshire NHS Audit Serves and Yorkshire Audit Consortium.

13. Other Activities

13.1 Review Audit Committee Terms of Reference

Members agreed that no further amendments were required to the terms of reference.

13.2 Report on suspension of standing orders and waiver to tender

TP presented the request for waiver to tender for Attain project support. Members sought and received clarification of the specific support requested to 31 March 2016 at the latest and proposed processes beyond that date. They requested that further discussion take place in respect of the financial information.

The Committee:

1. Agreed that no further amendments were required to the terms of reference.
2. Signed off approval of the request for waiver to tender for Attain project support subject to further discussion of the financial information.

14. Minutes from Other Meetings

14.1 Quality and Finance Committee

14.2 Information Governance Steering Group

The Committee:

1. Received the minutes of the Quality and Finance Committee of 20 August, 17 September, 22 October 2015.
2. Minutes of the Information Governance Steering Group of 22 October 2015 were incorporated in the report at item 10 above.

15. Key Messages to the Governing Body

- Requirement for arrangements in respect of the CCG's year end accounts
- Approval of the CCG's revised Procurement Policy, subject to a number of amendments, for consideration by the Governing Body
- Approval of the CCG's Detailed Financial Policies subject to minor amendments
- Monitoring by the Committee of the Financial Assessment Action Tracker
- Revised structure of the Finance and Contracting Team Risk Register and implementation on Covalent to be presented to the January Quality and Finance Committee
- In response to concern with regard to the financial position of the CCG, the Committee asked Internal Audit to carry out an urgent audit on the financial processes and forecasting of the Partnership Commissioning Unit

The Committee:

Agreed that the above would be highlighted by the Committee Chair to the Governing Body.

16. Next meeting

8 March 2016 at 9am.

NHS VALE OF YORK CLINICAL COMMISSIONING GROUP AUDIT COMMITTEE

SCHEDULE OF MATTERS ARISING/DECISIONS TAKEN: 8 DECEMBER 2015 AND CARRIED FORWARD FROM PREVIOUS MEETINGS

| Meeting Date | Item | Action Required/Decisions Taken | Responsible Officer/Body | Action Completed/ Due to be Completed by (as applicable) |
|---------------------|--|---|---------------------------------|---|
| 8 July 2015 | Counter Fraud: Standards for Commissioners 2015/16 – Security Management Briefing for CCGs | <ul style="list-style-type: none"> Recommended actions relating to security management to be incorporated in review of Committee terms of reference Executive Lead to be agreed | RP/TP | 9 September 2015 |
| 8 September 2015 | | | RP/TP | 8 December 2015 |
| 8 September 2015 | Audit Committee Work Plan | <ul style="list-style-type: none"> Single item meeting to be added for draft annual accounts | MS | 8 December 2015 |
| 8 September 2015 | CCG Assurance Framework | <ul style="list-style-type: none"> Consideration to be given to the format to provide greater assurance of actions to address risk | PF | |
| 8 September 2015 | Quality | <ul style="list-style-type: none"> MC's attendance at the Committee to be reviewed Meeting still to take place | MC/SP | 8 December 2015 |
| 8 December 2015 | | | | 8 March 2015 |

| Meeting Date | Item | Action Required/Decisions Taken | Responsible Officer/Body | Action Completed/ Due to be Completed by (as applicable) |
|------------------|---|---|----------------------------------|--|
| 8 September 2015 | Internal Audit Periodic Report | <ul style="list-style-type: none"> Clarification to be sought on funded nursing care processes relating to deaths and discharges | TW | 8 December 2015 |
| 8 December 2015 | Draft Accounts Preparation Plan and Timetable | <ul style="list-style-type: none"> Consideration as to whether the March meeting of the Committee should be brought forward. Clarification to be sought as to whether delegated authority from the Governing Body was required for approval of the annual accounts and associated documents. Procurement Policy to be amended prior to submission to the Governing Body; executive summary to be developed Financial Assessment Action Tracker to be a standing agenda item until all actions had been completed. | TP TP TP TP | 4 February 2016 |
| 8 December 2015 | Review of Scheme of Delegation | <ul style="list-style-type: none"> Review additional financial controls implemented for 2015/16 | TP | May 2016 meeting |

| Meeting Date | Item | Action Required/Decisions Taken | Responsible Officer/Body | Action Completed/ Due to be Completed by (as applicable) |
|-----------------|---|---|--------------------------|--|
| 8 December 2015 | Review Audit Committee Effectiveness | <ul style="list-style-type: none"> Surveys for the annual review of Audit Committee Effectiveness and the Effectiveness of Internal Audit and Counter Fraud to be circulated | TW | |
| 8 December 2015 | Note business of other committees, review inter-relationships | <ul style="list-style-type: none"> Partnership Commissioning Unit audit to be undertaken as a matter of urgency | TW | |
| 8 December 2015 | Briefing for Governing Body Members: The Role of External Audit | <ul style="list-style-type: none"> NHS England letter informing the CCG of being an organisation in turnaround to be circulated to members and included on the December Quality and Finance Committee agenda | TP | Completed |
| 8 December 2015 | Report on suspension of standing orders and waiver to tender | <ul style="list-style-type: none"> Further discussion to take place in respect of financial information | TP | |