

Assurance Framework	Agenda Item/Issue	June 2014	Sept 2014	Nov 2014	Jan 2015	March 2015	Size	Report from
Safety/ Quality	Safeguarding of Children: Implementation of actions		√					Internal Audit with response from Chief Nurse and Director of Operations
	Nurse, Midwife and Care establishments			√				Internal Audit with response from Chief Nurse and Director of Operations
	Capacity Planning				√			Internal Audit with response from Director of Finance
Clinical and Cost Effectiveness	Data Quality			√				Internal Audit with response from Director of Finance
	Performance Monitoring arrangements			√				Internal Audit with response from Director of Finance
	IT Portal Project		√ (TB C)	√ (TB C)				Internal Audit with response from Director of Finance
	Medical Locums		√					Internal Audit with response from Director of Human Resources
	Cost Reduction Programme		√					Internal Audit with response from Director of Finance
Governance	Assurance Framework & Risk Register				√			Internal Audit with response from Director of Corporate Affairs
	Partnership Arrangements				√			Internal Audit with response from Director of Finance.
	CQC Registration				√			Internal Audit with response from Director of Corporate Affairs
	Whistle blowing			√				Internal Audit with response from Director of Corporate Affairs
	Information Governance & Security/ Data Accreditation					√		Internal Audit with response from Director of Finance
	Cancer waiting Time data follow-up					√		Internal Audit with response from Director of Finance
	Cybersecurity		√					Director of Finance

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		Annual Review of Standing Orders and SFIs				√		**	Director of Finance
	Patient Focus	Service Development Improvements				√			Internal Audit with response from Chief Nurse and Director of Operations
	Care, Environment & Facilities	Estates Maintenance Follow up		√					Internal Audit with response from Director of Estates and Facilities.
		Fire Safety Follow up		√					Internal Audit with response from Director of Estates and Facilities.
		Cleaning			√				Internal Audit with response from Director of Estates and Facilities.
		Estates - Statutory Compliance		TBD					Internal Audit with response from Director of Estates and Facilities.
	Public Health	Briefing				√		**	Director of Strategy
	Briefings	Report from Q&R Committee		√	√	√	√	*	Representative of Quality and Risk Committee
		Report from Finance Committee		√	√	√	√	*	Representative of Finance and Performance Committee
		Briefings/updates from Clinical Audit and Effectiveness Committee		√			√	**	Head of Clinical Audit/ Chair of Clinical Effectiveness Committee
FINANCE		Review Accounting Policies and Assumptions	√					*	Director of Finance
		Review Annual Accounts, Financial Statements & Report (including Annual Report)	√					***	Director of Finance
		Tender Waivers and Write Offs		√	√	√	√	*	Director of Finance
		Annual Governance Statement	√					**	Chief Executive
		Head of Internal Audit Opinion	√					*	Head of Internal Audit
		Analysis of Salary Overpayments and Outcomes					√	*	Director of Finance

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		Fundamental Financial Audits					√		Internal Audit with response from Director of Finance
		Stores - cyclical coverage		√					Internal Audit with response from Director of Finance
INTERNAL AUDIT		Internal Audit Terms of Reference					√	*	Internal Audit
		Agree Internal Audit KPIs 2014/15					√	*	Internal Audit
		Approval of Internal Audit 3 year plan				√		**	Internal Audit
		Approval of one year Internal Audit plan 2014/15 – Draft and Final				√	√	*	Internal Audit
		Annual Internal Audit Report and Opinion 2013/14	√					*	Internal Audit
		Internal Audit Progress Reports		√	√	√	√	*	Internal Audit
EXTERNAL AUDIT		Agreement of External Audit Plans and Fees for 2014/15				√		*	External Audit
		Agree External Audit KPIs				√		*	External Audit
		External Audit Progress Reports		√	√	√	√	*	External Audit
		Review of Audited Annual Accounts and Financial Statement	√					**	External Audit
		Annual Audit Letter		√				**	External Audit
		Value for Money Conclusion and Report	√					*	External Audit
COUNTER FRAUD		Agreement of Counter Fraud Plan					√	*	LCFS
		Counter Fraud Progress Reports		√			√	*	LCFS
		Counter Fraud Qualitative Assessment		√				*	LCFS
		Counter Fraud Annual Report		√				*	LCFS
COMMITTEE BUSINESS		Private discussion with Internal Audit		√				*	AC members
		Private discussion with External Audit		√				*	AC members
		Review effectiveness of internal and external auditors					√	*	AC members
		Self Assessment of Committee's effectiveness				√		*	AC members
		Produce Annual Report					√	*	AC Chair in conjunction with Head of Internal Audit

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		Review Membership and Terms of Reference				√		*	AC Chair
		Review Agenda Structure				√		*	AC Chair/Trust Sec
		Development Plan				√		*	AC Chair
		Improvement Action Tracking System – results update		√	√	√	√	**	Deputy Director of Finance & Trust Board Secretary
		Review Audit Committee Workplan					√	*	AC Chair in conjunction with Head of Internal Audit

Agenda Item/Issue		Explanatory Notes	Report from
Safety	Safeguarding of Children: Implementation of actions	Under Section 11 of the Children and Young People's Act the Trust has a responsibility to safeguarding children who access their services. The review is intended to provide assurance that action plans arising as a result of either Serious Case Reviews or Internal Management Reviews are implemented in a timely way. A sample of action plans (one involving community services and one involving acute services) will be reviewed to verify that evidence exists to support the completion of these plans.	Internal Audit with response from Chief Nurse and Director of Operations
	Nurse, Midwife and Care establishments	The National Quality Board has outlined expectations of providers in respect of ensuring that the right nursing staff, with the correct skills, is in place at the correct time. The Trust has set out its response to meeting these requirements in a paper to the Trust Board. The audit is to provide assurance that governance processes ensure that the Trust's response to the requirements are implemented as planned. A sample of actions implemented will be verified.	Internal Audit with response from Chief Nurse and Director of Operations
	Capacity Planning	The Trust's BAF contains a risk (A602) in respect of capacity issues at the Trust and subsequent RTT performance challenges. The audit will be a high level review of the systems in place for identifying levels and patterns of demand and capacity, how variances are managed over the short and medium terms, including how additional external capacity is agreed, demand is capped or service development implemented.	Internal Audit with response from Director of Finance
Clinical and Cost Effectiveness	Data Quality	Good quality data is fundamental to the planning, delivery and management of any organisation. It is particular important in large complex organisations. We have undertaken a number of data quality reviews in the past and such is its importance to the Trust that we intend to continue a programme of reviews of elements of the Trust's data with a view to providing assurance that the data is accurate, complete, timely and used appropriately. The precise detail of which data sets will be reviewed will be discussed and agreed with management/the Trust's Data Quality Group.	Internal Audit with response from Director of Finance
	Performance Monitoring arrangements	In response to the issues identified at Colchester Hospital, the Trust is to produce an assurance framework documenting the controls in place to ensure the robustness of data reported externally. The review will provide assurance on the extent that the validation controls are in place as described.	Internal Audit with response from Director of Finance

Agenda Item/Issue		Explanatory Notes	Report from
	IT Portal Project	The Trust is embarking on an ambitious programme to amalgamate 3 separate NHS Trust's pathology systems. The Audit Committee has requested ongoing assurance of the IT Project Management controls in place to ensure effective implementation. Coverage has still to be agreed but is likely to be specific assurance reports, and/or ongoing attendance and support at Project Boards etc.	Internal Audit with response from Director of Finance
	Medical Locums	As part of the 3 year strategic Audit Plan rolling programme of review of Bank and Agency Staff usage, this will examine arrangements for booking and paying for medical locums and the Trust's controls for minimising costs and ensuring only appropriately qualified and vetted locum staff are employed.	Internal Audit with response from Director of Human Resources
	Cost Reduction Programme	This is identified as an extreme risk on the BAF and slippage against the required cost reductions can have a significant adverse impact on the Trust's financial stability and sustainability. A linked extreme risk on the BAF is the risk to quality of care inherent in any cost reduction programme. This audit will seek to provide assurance over the general management and delivery of the CRP and will select specific projects to assess how assessment and mitigation of safety and quality risks of projects is incorporated into the governance arrangements. Compliance with Audit Commission/Monitor guidance will be included.	Internal Audit with response from Director of Finance
Governance	Assurance Framework & Risk Register	This audit will review the overall effectiveness of the Trust's risk management processes, and will follow-up, where appropriate, on issues from previous audit. Previous reviews have noted established review mechanisms at corporate level. We will thus focus this year's review on the activity at Care Group level and how this informs Divisional Quality & Governance meetings.	Internal Audit with response from Director of Corporate Affairs
	Partnership Arrangements	This review had been deferred from previous years, due to previous ongoing negotiations with the University. We intend to focus on the extent to which these negotiations have formalised outstanding governance issues such as agreement of SLAs and contracts, and assess whether the risks are being effectively managed. The review will not examine joint research strategies (a review is included on the 3 year Strategic plan for 2015/16).	Internal Audit with response from Director of Finance.

Agenda Item/Issue		Explanatory Notes	Report from
	CQC Registration	This review will examine the effectiveness of the Trust's processes for ensuring that it has adequate and appropriate evidence to support its registration with CQC and the processes to ensure continued compliance and improvement. Previous reviews have looked at the Trust's overarching corporate arrangements. Consequently this review will focus at Care Group level. (BAF ref A534).	Internal Audit with response from Director of Corporate Affairs
	Whistle blowing	In common with some other Trusts, there has been relatively little use made of the Trust's whistle blowing policy. This has prompted questions from the Audit Committee as to whether the Trust's arrangements are effective. This review will seek to assess that the effectiveness, awareness and actions taken in response to formal whistle blowing allegations or other informal concerns raised. A staff survey will be undertaken as part of this review, experience will be compared with other Trusts.	Internal Audit with response from Director of Corporate Affairs
	Information Governance & Security/ Data Accreditation	This review is undertaken annually in accordance with nationally mandated requirements. It will build on work previously undertaken and will examine the Trust's structures for Information Governance (IG), the validity of assessments recorded in the IG Toolkit and any resultant risk exposures. (BAF refs A610 and A 537). This will include the new review of IG training materials.	Internal Audit with response from Director of Finance
	Cancer waiting Time data follow-up	This audit will follow-up on the findings and recommendations that were reported in the previous limited assurance internal audit report, and assess the effectiveness of their implementation	Internal Audit with response from Director of Finance
	Cybersecurity	This will update the committee on the Trust's cybersecurity risk assessment.	Director of Finance
	Annual Review of Standing Orders and SFIs	These documents require an annual review and form a cornerstone of the Trust's Governance arrangements.	Director of Finance

Agenda Item/Issue		Explanatory Notes	Report from
Patient Focus	Service Development Improvements	The Trust has a service improvement programme which is key to the delivery of a number of projects aimed at driving out efficiency and productivity gains (as well as improving quality). The governance structure for the overall programme has recently been refreshed along with the implementation of "Project in a Box" as its methodology for managing and tracking the individual projects. This project will review Trust strategy in this area and include the selection, approval, governance, monitoring and reporting arrangements in respect of Service Development projects, including how their effectiveness is evaluated. The outpatients project will specifically be included in the audit.	Internal Audit with response from Chief Nurse and Director of Operations
Care Environment and Amenities	Estates Maintenance Follow up	A limited assurance internal audit review was carried out during 2013/14. The Trust has made various substantive appointments and is undertaking a programme of corrective actions. A follow up review was requested by the Audit Committee to assess the impact of the changes.	A limited assurance internal audit review was carried out during 2013/14. The Trust has made various substantive appointments and is undertaking a programme of corrective actions. A follow up review was requested by the Audit Committee to assess the impact of the changes.
	Fire Safety Follow up	Similarly, the 2013/14 internal audit provided limited assurance that the Trust's fire safety arrangements were being effectively managed. New appointments have been made and a follow up review will assess the progress made.	Similarly, the 2013/14 internal audit provided limited assurance that the Trust's fire safety arrangements were being effectively managed. New appointments have been made and a follow up review will assess the progress made.
	Cleaning	This will review the efficiency and effectiveness of the Trust's outsourced cleaning arrangements. Cleaning is an integral part of and contributor to the Trust's fight against infection.	This will review the efficiency and effectiveness of the Trust's outsourced cleaning arrangements. Cleaning is an integral part of and contributor to the Trust's fight against infection.

Agenda Item/Issue		Explanatory Notes	Report from
	Estates - Statutory Compliance	The Audit Committee requested that additional areas of coverage in respect of Estates compliance should be included on the draft plan. The specific areas are still to be determined in consultation with Peter Jenkinson.	The Audit Committee requested that additional areas of coverage in respect of Estates compliance should be included on the draft plan. The specific areas are still to be determined in consultation with Peter Jenkinson.
Public Health	Briefing	To update the Committee of the risks involved and action undertaken in achieving one of the Trust's public health responsibilities.	Director of Strategy
Briefings	Report from Quality and Risk Committee	Matters identified by the Q&RC Committee as being of concern to the Audit Committee.	Representative of QRC Committee
	Report from Finance Committee	Feedback briefing on matters discussed at Finance Committee.	Representative of Finance Committee
	Briefing /updates from Clinical Audit and Effectiveness Committee	To receive an update in respect of assurance being derived from Clinical Audit Activity	Head of Clinical Audit/ Chair of Clinical Effectiveness Committee
FINANCE	Review Accounting Policies and Assumptions	The Committee is responsible for reviewing and approving the accounting policies.	Director of Finance, Informatics and Performance
	Review Annual Accounts, Financial Statements & Report (including Annual Report)	The Committee is required to review the Accounts in detail and recommend them to the Board.	Director of Finance, Informatics and Performance
	Tender Waivers and Write Offs	Review of these is a responsibility under the Committee's Terms of Reference.	Director of Finance, Informatics and Performance
	Annual Governance Statement	Each year the Chief Executive prepares the Annual Governance Statement (formerly the Statement on Internal Control) in conjunction with the Accounts. This outlines the governance and assurance arrangements within the Trust and makes disclosures of any significant matters or breaches of internal control.	Director of Corporate Affairs
	Fundamental Financial Systems	This will review the range of core financial systems, as part of the Managed Audit process.	Internal Audit with response from Director of Finance, Informatics and Performance
	Stores	The Trust has established a central stores facility. This review will examine the controls over provision, replenishment and accounting for stores via this facility.	Internal Audit with response from Director of Finance, Informatics and Performance
	Head of Internal Audit Opinion	The Head of Internal Audit's Opinion is used by the Chief Executive to inform his annual statement of internal control.	Head of Internal Audit

		Agenda Item/Issue	Explanatory Notes	Report from
		Analysis of Salary Overpayments and Outcomes	The high level of salary overpayments has been a concern of the Committee, who are seeking evidence that remedial action is having the required effect of reducing to a 0.1% target set. Previous improvements have resulted in only an annual analysis being required to be reported to the Audit Committee.	Director of Finance, Informatics and Performance
INTERNAL AUDIT		Internal Audit Terms of Reference	IA responsibilities are outlined in the Trust's SFIs. Best practice is for these to be confirmed in a formal ToR, reviewed annually	Internal Audit
		Agree Internal Audit KPIs 2015/16	Agree KPIs to allow monitoring of the consistent quality of the IA service.	Internal Audit
		Approval of Internal Audit 3 year plan	A 3-year plan is required to demonstrate sufficient coverage, including cyclical work, key risk areas of the Trust and particular requests from the Committee or Executives.	Internal Audit
		Approval of one year Internal Audit plan	The IA plan should be risk-based in support of the Committee's planned programme of work.	Internal Audit
		Annual Internal Audit Report and Opinion for 2013/14	The IA Annual Report summarises the work performed for the financial year. The Head of Internal Audit Opinion is a brief assurance statement in a DoH prescribed format. This also contains information on achievement of agreed KPIs for 2013/14	Internal Audit
		Internal Audit Progress Reports	A summary of progress in delivery of the approved plan including some report summaries.	Internal Audit
EXTERNAL AUDIT		Agreement of External Audit Plans and Fees for 2014/15	Review of the proposed External Audit plan ensuring appropriate coverage is achieved and agreement of the fees.	External Audit
		Agree External Audit KPIs	Agree KPIs to allow monitoring of the consistent quality of the EA service.	External Audit
		External Audit Progress Reports	A summary of progress throughout the year in delivery of the approved plan.	External Audit
		Review of Audited Annual Accounts and Financial Statements for 2013/14	This is the culmination of the external auditor's opinion work on the Trust's Financial Statements.	External Audit
		Annual Audit Letter for 2013/14	This opinion summary gives a condensed summary of the results of external audit work for the year.	External Audit
		Value for Money Conclusion and report	To receive a report on the Value for Money work undertaken by external audit during the year.	External Audit
		Value for Money Conclusion and report	To receive a report on the Value for Money work undertaken by external audit during the year.	External Audit

Agenda Item/Issue		Explanatory Notes	Report from
COUNTER FRAUD	Counter Fraud Progress Reports	Receive a report of work performed and current investigations.	LCFS
	Counter Fraud Qualitative Assessment	To discuss how the Trust's Counter Fraud Service is being rated by the national Counter Fraud Service, NHS Protect	LCFS
	Counter Fraud Annual Report 2013/14	How the agreed plan was delivered, with a summary of results and recommendations.	LCFS
	Counter Fraud Annual Report 2013/14	How the agreed plan was delivered, with a summary of results and recommendations.	LCFS
COMMITTEE BUSINESS	Private discussion with External Audit	This is a core annual responsibility of the Committee.	AC members
	Review effectiveness of internal and external auditors	This is a core annual responsibility of the Committee.	AC members
	Self Assessment of Committee's effectiveness	The Committee is required to review its own effectiveness and demonstrate how it has met the responsibilities of its Terms of Reference and assess itself against the good practice guidance contained within the NHS Audit Committee Handbook.	AC members
	Produce Annual Report	It is good practice for the Committee to produce an Annual Report setting out the work undertaken by the Committee during the year and the key messages to the Trust Board resulting from that work.	AC Chair / Director of Corporate Affairs
	Review Membership and Terms of Reference	To review Terms of Reference to ensure still relevant and review membership.	AC Chair/ Director of Corporate Affairs
	Review Agenda Structure	To agree the Committee's detailed programme of work for the forthcoming year.	AC Chair/ Director of Corporate Affairs
	Development Plan	To discuss the Committee's future role and approach.	AC Chair
	Improvement Action Tracking System – results update	To obtain assurance that agreed actions in response to audit work have been implemented in a timely manner, so treating the risk originally identified.	Director of Corporate Affairs

Agenda Item/Issue		Explanatory Notes	Report from
	Audit Committee Workplan	To review the Committee's workplan for the forthcoming year.	AC Chair in conjunction with Head of Internal Audit