

Item: 09/129
Doc: 10

Meeting: Trust Board
Date: 16th September 2009

Title: Report from the Audit Committee

Executive Summary: The Audit Committee met on 7th September 2009 and was attended by Anna Merrick (chair) and Robert Aitken.

A detailed review of the action notes from meetings since September 2008 was carried out. It was noted that all actions from 2008 had been implemented. An update on the actions arising from meetings from January to July 2009 are included on the attached report along with 14 new actions arising from the meeting on 7th September.

Attention is drawn to the following matters referred to in the action notes:

Health and Safety Benchmarking (ref. note 1)

The Committee agreed that benchmarking data from national bodies should be acquired and analysed internally rather than incurring expenditure on external validation.

Audit Commission Annual Audit Letter (ref. note 6)

The Audit Committee reviewed the letter (attached as Appendix 1), the contents of which had been discussed with the Director of Finance and Chief Executive. There remained an outstanding issue relating to the audit trail for the validation of HR information transmitted to the payroll system. Following discussion with the directors of finance and HR it was agreed that a robust system of storing email confirmation of payroll input data should be established. This matter was the only subject of audit recommendations in an otherwise positive annual audit letter.

Annual Report from the Audit Committee to the Trust Board (ref. note 8)

In line with recommended good practice, the chairman of the Audit Committee has submitted a report on key matters discussed during the past twelve months and the level of assurance that the committee is able to give to the Board.

Internal Audit follow-up of outstanding recommendations (ref. notes 9 and 10)

The Committee was concerned about the high number of recommendations which had either not been implemented or for which adequate evidence of implementation had not been received by the auditors. It was agreed that the outstanding items should be discussed at the Executive Committee, in order to reinforce the importance of closing the audit loop and ensure that records are maintained to provide appropriate assurance. There will be close monitoring of progress at the next meeting in November.

Action:	To note
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From:	Susan Sorensen Corporate Secretary
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Sponsor:	Anna Merrick Chairman of the Audit Committee
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Compliance with statute, directions, policy, guidance Lead: All directors	Reference: Audit Committee handbook NHS compliance regime
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Compliance with Auditors' Local Evaluation standards (ALE) Lead: Director of Finance	Reference: Internal control domain Financial reporting domain
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