



## **HNY ICB Committee Assurance and Escalation Report**

**Report to:** HNY Integrated Care Board

**Report from:** Audit Committee

**Date of meeting:** 28 March 2024

**Committee Chair:** Stuart Watson, Non-Executive Director

**Director Sponsor:** Jane Hazelgrave, Executive Director of Finance and Investment /  
Karina Ellis, Executive Director of Corporate Affairs

**Author:** Mike Napier, Director of Governance and Board Secretary

### **Key agenda items covered by the meeting**

*(A bulleted list of the key agenda items discussed at the meeting)*

- Annual review of internal and external audit effectiveness
- Review risks and controls around financial management
- Governance Assurance Update, including Conflicts of Interest / Draft Head of Internal Audit Opinion / Compliance to ICB Governance Procedures / Bad Debts, Special Payments or Write Offs
- Committee's Annual Report 2023/24 and Review of Terms of Reference
- Internal audit / external audit / counter fraud progress reports

### **ALERT**

*(BY EXCEPTION ONLY - key matters and / or risks to alert or escalate to the ICB Board)*

- Recommended that the Committee's Terms of Reference be amended as follows:
  - Membership to be "up to" four members, rather than four members.
  - An open invitation for the ICB Chief Executive to attend the Committee, or be invited by members, rather than needing to attend on an annual basis.

### **ADVISE AND / OR ASSURE**

*(BY EXCEPTION ONLY - Key updates to advise the ICB Board on the matters the Committee was able to take assurance on or where additional information was required)*

- The Committee noted a high standard of performance from the ICB's internal and external auditors, via their annual review of effectiveness of both functions.
- Positive assurance taken by the Committee with respect to the Board Assurance Framework and information governance arrangements.
- Positive assurance with respect to progress of Internal Audit Plan. No matters of note to report with respect to external audit.
- Positive assurance with respect to the work of the other ICB committees.

**END.**