

**TRUST BOARD
SUBMISSION TEMPLATE**

MEETING	Trust Board	Ref No. 8 a. + 8b
DIRECTOR	Chair, Audit Committee	Date 4 Nov 2021
Audit Committee		
Purpose	<p>The role of the Audit Committee is to assist the Board in ensuring an effective system of financial governance and internal control is in operation. The minutes attached provide a summary of the work and assurances considered at the last meeting.</p> <p>The Self-Assessment of Effectiveness assists Audit Committees in assessing their levels of compliance with a range of good practice criteria derived from The Treasury's Audit Committee Handbook. The report summarises the key findings arising out of the Committee's self-assessment along with a proposed action plan.</p>	
Corporate Objective	<ul style="list-style-type: none"> • Safety, Quality and Experience • Service Delivery • People and Culture • Strategy and Partnerships • Resources 	
Key areas for consideration	<p>a. Minutes of Audit Committee – 8 June 2021 b. Self-Assessment of Effectiveness 2021/22</p>	
Recommendations	<ul style="list-style-type: none"> • For noting. 	

Minutes of the **Audit Committee** Meeting
8 June 2021 at 10 am
Virtual via TEAMS due to COVID-19 Restrictions

Present:

Mr Gordon Smyth, Non-Executive Director - Chair
Professor Martin Bradley, Non-Executive Director
Dr Patrick Loughran, Non-Executive Director
Mrs Miriam Karp, Non-executive Director

In Attendance:

Dr Cathy Jack, Chief Executive
Mrs Edwards, Director of Finance, Estates and Capital Development
Miss Gillian Traub, Interim Director Adult, Social and Primary Care
Mrs Charlene Stoops, Director Performance, Planning and Informatics – Min. AC27/21a.i.
Mrs Jacqui Kennedy, Director Human Resources/Organisational Development – Min AC27/21
a.ii)
Mrs Fiona Cotter, Co-Director Financial Services
Mrs Nicola Williams, Head of Governance and Client Accounting
Mrs Catherine McKeown, Internal Audit (BSO)
Mr Stephen Knox, External Auditor (NIAO)
Mr Neil Gray, External Auditor
Ms Jennifer McCaw, Internal Audit
Mrs Lyndsay Patterson, External Auditor, PWC
Miss Marion Moffett, Minute Taker
Mrs Eileen Carson, PA, Minute Taker

Apologies:

Mrs Nuala McKeagney, Non-executive Director (*written comments submitted*)
Mrs Claire Cairns, Head of Office
Mr Ahsan Sarwar, External Auditor, PWC
Mr Mark McKenna, Board Apprentice

Mr Smyth welcomed everyone to the meeting, particularly Dr Jack, in attendance as the Annual Accounts were being presented. He also wished to record his appreciation to Professor Martin Bradley, who had kindly chaired the previous meeting in his absence.

AC25/21 Minutes of the previous Meeting

Members considered and approved the minutes of the previous meeting held on 20 April 2021 as a true and accurate record.

Proposed: Dr Loughran

Seconded: Mrs Karp

AC26/21 Matters Arising/Action Log

a. Travel and Subsistence (Min. AC15/21 iv.)

Mrs Cotter referred to previous discussion regarding a cancelled conference and advised of the £18k costs, £16,514 had been refunded (100% of the accommodation and coach fares of £6,180 and £10,334 in relation to flight vouchers at 90%).

vi.) b. Recruitment (Non-Medical Staffing) 2020/21 (Min. AC15/21

Members noted there had been further discussion in relation to recruitment delays at Assurance Committee. An action Plan is being developed and will be presented to a future meeting of the Assurance Committee.

c. Draft Governance Statement (AC2021)

Members noted Mr Knox had received a copy of the Oversight Scrutiny Committee's Domiciliary Care Report and the section regarding the Critical Care Building had been revised.

d. Fraud Update

Members confirmed actions from previous meeting had been completed.

e. Direct Award Contracts

Mr Cotter advised that the categories assigned by PaLS in both of the DACs should have been categorised the same way i.e. sole/technical. PaLS have apologised and will refresh these classifications with their Team.

AC26/21 Chairman's Business

a. Conflicts of Interest

No conflicts of interest noted.

b. Meeting with External and Internal Auditors

Mr Smyth reported Committee members had held the annual private meeting with the External and Internal Auditors immediate prior to the Audit Committee meeting. He was pleased to advise the feedback from PwC and Internal Auditors had been incredibly positive. PWC had commended the Trust staff for their assistance in completing the audit.

c. Updated Scheme of Delegation

Mrs Williams presented the revised Scheme of Delegation which had been updated to reflect the new delegated financial authority limits for the Deputy Medical Director.

The Committee approved the Updated Scheme of Delegation.

Proposed: Professor Bradley Seconded: Dr Loughran

d. National Fraud Initiative Self-appraisal checklist

Mrs Williams presented the National Fraud Initiative (NFI) Self-appraisal checklist. She explained Part A is designed to assist audit committee members when reviewing, seeking assurance on, or challenging the effectiveness of their organisation's participation in the NFI. Part B is for officers involved in planning and managing the NFI exercise.

Mrs Williams proposed to prepare a paper for the next Audit Committee meeting in October detailing the Trust's approach to NFI. She agreed to discuss with Chairman prior to presenting at the next Audit Committee.

AC27/21 Report of Internal Auditor

a. Internal Audit Progress Report 2020/21

i. IT Line of Business Applications 2020/21

Mrs McKeown provided limited assurance in respect of the IT Line of Business Applications 2020/21 in relation to the BOIS system and satisfactory assurance on the Mainsaver, Lilie and OptoMize systems.

Mrs McKeown advised that the BOIS system has no supplier support and its age and criticality mean that were it to fail, it could not be easily recovered and there would likely be a significant impact. It depends on one key individual to manage the user access which presents a business continuity risk. Mrs McKeown advised that the other 3 systems had no significant issues. Management have accepted the recommendations.

Mrs Stoops advised that a number of actions have been taken forward around improvements that could be made:

- a. learning has been shared with all information asset owners
- b. review of support on training for system managers as part of the Cyber Programme Board work.
- c. a checklist has been created for system managers to help them identify particular areas of risk and focus on mitigations
- d. meetings are being arranged with IT and the services to consider any backup options available in order to improve business continuity

Mrs Stoops stressed that although these actions are being put in place it is incredibly difficult to provide the support that the system needs as it is very antiquated and there seems to be no ideal solution as the system will not be replaced by Encompass for a number of years.

In response to Professor Bradley, Mrs Stoops advised that conversations are taking place in the Regional Orthopaedics Group to do something different with IT to help centralise the waiting lists.

Mrs Stoops advised that if the system failed the impact would be huge and would affect thousands of day and out patients. Mrs Stoops undertook to provide a summary of work and update the Business Continuity Plan to provide some reassurance to the Committee at the next meeting. IT teams will continue to provide support to the services using the systems.

ii. **Fraud and Whistleblowing 2020/21**

Mrs McKeown provided satisfactory assurance in respect of the management of fraud processes and limited assurance in respect of the management of whistleblowing processes. This area will be audited again in the plan for Audit 2021/22 to ensure that the processes have been developed appropriately. There were a number of key findings the main finding related to the lack of recording and reporting of whistleblowing cases.

Mrs Kennedy advised that there has been a significant increase of whistleblowing cases in the last 12 months and now sits at 22. It has been agreed that there needs to be a dedicated fulltime resource to manage whistleblowing within the Trust. Management accepted the key priority recommendations and are in the process of putting arrangements in place to have them addressed.

Dr Jack pointed out that the whistleblowing cases come from a variety of staff throughout the Trust. To develop a clear line of sight on the concerning issues around whistleblowing, Dr Jack advised there will be a senior manager appointed in the Chief Executive's Office as a fulltime whistleblow lead reporting regularly to the Deputy Chief Executive.

Dr Jack advised that anything recorded on Datix system has a potential for a public concern at work relating to health and safety could be raised as a whistleblow in the future. Dr Jack reported that she had asked Ms Cairns, in her lead role in Risk and Governance to modify the Datix system to include "are you raising this under whistleblow".

Mr Smyth referred to Mrs McKeagney's written submission in which she welcomed the whistleblowing audit. Mrs McKeagney had discussed with Mrs McKeown, as part of the audit and provided assurance that Trust Board recognises there is considerable work needed to improve whistleblowing within the Trust. Mrs McKeagney

also reported that she felt assured having, spoken with the Chairman, Chief Executive, Head of Office and Director of HR that there is a clear understanding of the need to improve the governance processes around whistleblowing. There was agreement that more resources were needed and that whistleblowing would be a standing agenda item for Assurance Committee.

Mrs McKeagney wished to record her appreciation to Mrs McKeown and her team for the work carried out, which will assist in addressing the gaps in the whistleblowing processes.

Dr Jack noted RQIA receive whistleblowing submissions directly which are not always processed through to the Chief Executive's office, this needs to be addressed regionally. In noting the position the Committee acknowledged the importance of the whistleblowing audit recommendations.

iii. Review of Funding to Independent Domiciliary Care Providers 2020/21

Mrs McKeown provided an update on the Review of Funding to Independent Domiciliary Care Providers 2020/21 in respect of a number of financial support initiatives that were established by the DoH for independent domiciliary care providers regionally to support them through the COVID-19 pandemic. As part of this initiative, Trusts reserved the right to audit/verify that staff were being paid in line with the scheme. All 5 recommendations were accepted by management.

In response to Professor Bradley's question regarding the 13 homes that didn't respond Mrs McKeown advised that Trusts will engage with the DoH and agree a way forward.

iv. Dr A Follow Up 2020/21

Mrs McKeown reported this was a follow up audit which had focused on progress against the implementation of the 12 accepted recommendations made in the 2018/19 Dr A Private Work report. Internal Audit noted that there has been limited progress made in implementing these recommendations.

In response to a question from Mr Smyth, Mrs Edwards undertook to follow up with Mrs Thompson Co-Director, who is investigating the case and provide an update on what action has been taken so far.
Action: Mrs Edwards.

Mrs Edwards also advised the Committee that she is meeting Mr Hagan, Mrs Thompson and Mrs Eileen Murphy, (Finance Officer responsible for Private Patient management) to discuss the way forward in response to doctors not complying with the correct paperwork.

Professor Bradley enquired if it was a disciplinary matter to which Dr Jack advised it was misconduct if the relevant paperwork is not completed by consultants.

v. ICT Procurement and Contract Management 2020/21

In respect of ICT Procurement and Contract Management 2020/21, Mrs McKeown provided satisfactory assurance both in respect of procurement and contract management. Management accepted all the recommendations.

Members noted the report.

b. Head of Internal Audit Report 2020/21

Mrs McKeown was pleased to report that she was providing satisfactory assurance on the adequacy and effectiveness of the organisation's framework of governance, risk management and control.

Mr Smyth, reflected on the challenges with the pandemic in the past year and wished to pay tribute to every single member of staff within the Trust for achieving such a positive report from the Head of Internal Audit.

Mr Smyth thanked Mrs McKeown and her team for being incredibly supportive throughout the year, their efforts were very much appreciated.

Mrs Edwards too commended internal audit for their flexibility in the consultancy exercises they helped carry out, assisting Mrs Cotter and her team, which were invaluable.

Mrs McKeown wished to acknowledge Trust management for their engagement throughout the year, evidencing how engrained good governance is in the Trust, which enabled internal audit to provide a healthy annual assurance to this Trust and other HSC organisations across the sector in spite of Covid.

c. Internal Audit Charter 2020/21

Mrs McKeown presented the Internal Audit Charter 2020/21 for approval.

Following consideration members approved the Charter.

This concluded the report of the Internal Auditor.
Members noted the reports.

Proposed: Professor Bradley

Seconded: Dr Loughran

AC28/21 Belfast Trust Consolidated Annual Report and Accounts including Patients Residents Monies 2020/21

Mrs Edwards presented the Annual Report and Accounts for consideration by the Audit Committee for recommendation for approval to the Trust Board. She explained the Accounts had been prepared in accordance with 90(2) of the HPSS (NI) Order 1972 as amended by Article 6 of the Audit and Accountability (NI) Order 2003, and are in the format directed by the DoH. The Trust's financial statements consolidate the accounts of charitable trust funds. The Trust has accounted for these transfers using merger accounting as required by the FReM

Mrs Edwards advised the accounts were submitted on 7 May 2021 and will be available for laying before the end of June 2021.

Mrs Edwards provided a review of the accounts:

- The Accounts show that the Trust met the statutory breakeven target, a surplus of £182k is reported, and remained within the Capital Resource Limit by £354k.
- The Trust income and RRL increased by £183.9m between 2019-20 and 2020-21
- The total gross pay expenditure for 2020-21 was £1,133m which represents a £116m increase on 2019-20.
- Goods and services expenditure (excluding non-cash items) rose by £30.3m
- The Trust's Capital budget for 2020-21 was £87.5, major capital schemes accounted for £47.2m and general capital schemes for £40.3m.
- There were no adjusted difference identified during the course of the audit
- Monies held on behalf of patients and residents - £4.068m received and £3.366m paid out to patients and residents. The balance at year end was £7.52m.
- In line with the DoH Circular HSC (F) 09-2021 electronic signatures are permitted again on submission of the final approved annual report for 2020-21 to the NIAO.

Mrs Edwards provided a brief update to the Audit Committee of the Critical Care Building and referred to the relevant section in the Annual Report.

In response to a question from Mr Smyth, Mrs Edwards advised the Charitable Trust Funds accounts are added into the accounts in order to consolidate accounts.

Professor Bradley enquired about the possibility of inserting a sentence into the Report to acknowledge the military assistance provided during Covid under workforce capacity. Mrs Williams to check if this can be added at this stage.

Mr Smyth, referred to Mrs McKeagney's comments. Mrs McKeagney wished to thank the entire staff team for producing the Annual Report and Consolidated Accounts. The report is very comprehensive and yet reflects the challenges faced during the year by the Trust as a corporate body and particularly the staff. It also has managed to capture the compassion of the Trust response to the pandemic.

Mr Smyth thanked Mr Edwards, Mrs Cotter, Mrs Williams and their team for the excellent report.

The Belfast Trust Consolidated Annual Report and Accounts including Patients Residents Monies 2020/21 was approved by the Committee.

*Proposed: Mrs Karp
Bradley*

Seconded: Professor

AC29/21 Belfast Trust Charitable Trust Fund Accounts 2020/21

Mrs Edwards presented the Charitable Trust Funds Accounts for consideration by the Audit Committee for recommendation for approval to the Trust Board.

Mrs Edwards provided a review of the accounts:

- Income was £5.72m, an increase of 66% from previous year
- Expenditure of £1.266m for the year, a decrease of 68.5% from 2019-20
- No adjusted differences made to the CFT accounts
- The total Fund balance of £61.67m, an increase of approximately £15.55m, primarily due to the unrealised gain and the one off donation from DoH
- In line with the DoH Circular HSC(F) 09-2021 electronic signatures are permitted again on submission of the final approved annual report for 2020-21 to the NIAO.

Dr Loughran enquired if there was a specific way in which the government money received this year was spent. Mrs Edwards advised that £2m of the £3m of the government's money was specifically to be earmarked for staff support, which did not need spent in one year. She further advised that Mrs Cotter is leading a team including representation across all the directorates to come up with ways to spend the money working within the guidelines with a structured plan to include simulation suites to assist with training, courses and education.

Mr Smyth referred to Mrs McKeagney's comments. She is delighted to acknowledge the unqualified Charitable Trust Funds Accounts for the

year ending 31 March 2021. She wished to thank the Charitable Funds Advisory Committee (CFAC) and the new sub committees for their work during the year. Mrs McKeagney wished to thank Mrs Cotter and Mrs McDonald for their great work in supporting the CTFAC.

Mr Smyth thanked Mrs Edwards and her team for what was an excellent report.

The Charitable Trust Fund Report and Accounts 2020-21 were approved by the Committee.

Proposed: Dr Loughran

Seconded: Professor Bradley

AC30/21 Draft Report to those Charged with Governance 2020/21

Mrs Patterson presented the draft RTTCWG for 2020/21. She wished to thank Mrs Edwards and the finance team for the huge amount of work undertaken and for all their assistance during the course of the Audit. She also thanked NIAO and their team.

Mrs Patterson advised that, subject to satisfactory clearance of the matters highlighted in the "Status of Audit" section, it is proposed that the Comptroller and Auditor General will certify the 2020-21 financial statements with an unqualified audit opinion, without modification.

Mrs Patterson reported that BHSCT has strong processes in place for the production of the accounts and continues to produce good quality supporting working papers. Officers dealt efficiently with audit queries, effectively prioritising them, and the audit process has been completed within the planned timescales.

Mr Smyth thanked Mrs Patterson for her comprehensive report. He asked why there was a concern about the impact on the Trust of the holiday pay if it goes in as an accrual or a provision. Mrs Patterson explained that this was partly to do with classification and partly to do with the RRL classification.

Mrs Edwards further advised that if it was a provision rather than an accrual there would be no financial cover for costs if they are awarded next year. Whereas if it was an accrual those costs have been allowed for and therefore have the financial cover if they occur.

Mr Smyth, on behalf of the Committee thanked Mrs Patterson and her team for their tremendous work, which is always much appreciated.

In concluding members indicated they were content that the Report be recommended to the Trust Board subject to the final pieces of information that are outstanding.

Proposed: Professor Bradley

Seconded: Dr Loughran

AC31/21 Draft Audit Committee Annual Report 2020/21

Mrs Williams presented the Draft Audit Committee Annual Report 2020/21, which summarised the main activity of the Audit Committee within the 2020/21 financial year.

The Audit Committee was satisfied that appropriate steps were being taken to ensure economy, efficiency and effectiveness in relation to the operations of the Trust.

The Audit Committee was of the opinion that the assurances available were sufficient to support the Board in the decisions taken by it and in its accountability obligations and that an adequate system is in place to manage internal governance.

The Audit Committee recommends that the Annual Report for 2020/21 be approved and that it be submitted to the Trust Board and the Chief Auditor.

Proposed: Dr Loughran

Seconded: Professor Bradley

AC32/21 Any Other Business

a. Chief Executive – Thanks

Dr Jack wished to record her grateful thanks to Mrs Edwards, Mrs Cotter, Mrs Williams and their team; PWC, IA, NIAO and Audit Committee members for their work and support during an extremely challenging year for the Trust.

AC33/21 Date of Next Meeting

Members noted the next meeting of Audit Committee was scheduled for 10.00am on 12 October 2021.

AUDIT COMMITTEE SELF- ASSESSMENT OF EFFECTIVENESS REPORT

OCTOBER 2021

1. Introduction

HM Treasury recommend that the audit committees of all publicly funded bodies undertake regular self assessment. The National Audit Office (NAO) has designed an updated condensed Checklist for this purpose which assists audit committees in assessing their levels of compliance with a range of good practice criteria derived from HM Treasury's Audit and Risk Assurance Committee Handbook. This Checklist seeks to assess the Audit Committee's effectiveness under five key principles:

- Principle 1 - Membership, independence, objectivity and understanding;
- Principle 2 - Skills;
- Principle 3 and 4 - The role and scope of the Audit Committee;
- Principle 5 - Communication and reporting

This report summarises the approach adopted by the Audit Committee of Belfast Health and Social Care Trust in undertaking this review. It summarises the key findings arising out of the Committee's self-assessment.

2. Process

The Audit Committee agreed to undertake a review of its own effectiveness by completing the updated NAO self-assessment Checklist. Each Audit Committee member independently completed the Checklist and the results are summarised at Appendix 2.

3. Summary of Checklist Results

The Checklist is set out in the form of a questionnaire and follows a series of good practice questions that are framed in order to generate a "yes", "no" or "comment" response. A statistical analysis of the results highlights that 96% of questions were answered in the positive, 2% were negative and 2% were answered as unsure.

This is the sixth self-assessment carried out by the Non-executive Directors and a high-level comparison with the results of the previous self-assessment shows consistency with previous year's scores and demonstrates that overall the Audit Committee has the ability to achieve 96% of the good practice questions.

A more detailed qualitative analysis of the main principles examined within the Checklist is set out in Section 4 below.

4. Findings

4.1 Principle 1: Membership, independence, objectivity and understanding – 97% positive, 0% negative and 3% unsure

The Checklist returns confirmed that the Audit Committee is compliant with the minimum membership requirements and that although the Trust's Accounting Officer does not routinely attend she is invited to attend at least one Audit Committee meeting per annum.

When a Directorate receives a Limited Assurance Internal Audit Report, the Committee requires the Director responsible to attend to answer members questions and provide details of their action plan together with an accurate timeline.

In respect of the relationship and communication with the DoH ARAC, particularly in support of the DoH Governance Statement, two members advised they were unsure. The Trust submit a draft Governance Statement to DoH in advance of the annual accounts to allow the DoH to comment and provide feedback on the content of the Trust Governance Statement and this is used to inform the DoH Governance Statement.

All Non-Executives agreed that conflicts of interest are sought at the start of each meeting and members have a clear understanding of their terms of appointment.

Overall, all members concluded that the Committee are performing effectively in this area.

4.2 Principle 2: Skills – 96% positive, 4% negative and 0% unsure

This principle focused on the range of skills of Audit Committee members and results demonstrate high compliance against the vast majority of the good practice questions.

The results indicate that members have an appropriate skills mix to allow it to carry out its overall function. All members of the Audit Committee are experienced members in their second term of office and can challenge effectively when necessary. However, one member highlighted that they were unsure if the Committee collectively or individually have the required skills in respect of Digital Strategy and that an outside private sector digital specialist would be better able to scrutinise and advise in this area. This has been put forward for consideration on the Action Plan.

At least one member of the Committee has recent and relevant financial experience and is a qualified accountant.

The Trust provides ongoing training through workshops and external consultants. The Trust is a very complex and large organisation and Non Executive Directors have been able to build on the training provided by taking part in Safety Quality Visits across the organisation.

The Committee operates in an environment where there are constant opportunities for learning and as a Committee continually strive to identify and adopt best practice to improve our effectiveness.

4.3 Principle 3 and 4: The role and scope of the Audit Committee – 95% positive, 2.5% negative and 2.5% unsure

Audit Committee members advised they have a clear understanding of their role and responsibilities and that the work programme covers the assurance needs of the Trust Board and Accounting Officer.

Members have a sufficient understanding of the organisations overall control environment and critically review the comprehensiveness and reliability of assurances received along with the integrity of financial statements and the annual report.

Assurance mapping in respect of targeting areas of greatest risk is part of the role of the Trust Assurance Committee.

The Committee provide constructive challenge where required and work closely with Director colleagues and key stakeholders to ensure effective governance within BHSCT.

Given the size of the Belfast Trust the Committee relies on the triangulation of data and the relationships with senior colleagues. In addition, a number of committee members have previously worked at senior levels within the health family.

In respect of assurances received we rely on an excellent Internal Audit service provided by BSO under the effective leadership of Catherine McKeown. We also rely on NIAO colleagues and value their constructive comments and opinions. In addition the Assurance Committee values the reports created by Charlene Stoops team which enables the triangulation of data for assurance purposes.

One negative response was provided in relation to the Committee leading on the assessment of the annual Governance Statement. The draft statement is presented to Audit Committee prior to submission to the AO and DoH and any comments/advice on its content/completeness are taken on board.

The Audit Committee engages with the work of Internal and External Audit and track all audit recommendations. The Chair of Audit Committee is in regular contact with the Head of Internal Audit throughout the year. The Chair would also have regular discussions with External Auditors and keeps NIAO apprised of any matters that they may be potentially interested in.

The Committee has received some training on cyber risk management.

The Audit Committee Chair has reviewed the Cabinet Office's Counter Fraud Standards and the Committee is regularly appraised by the Director of Finance on all attempted fraud and the actions taken since the previous report.

The Senior Board member with overall responsibility for Whistleblowing arrangements is the Trust's Medical Director taken forward operationally by Ms Claire Cairns, Head of Office and Mrs Nuala McKeagney is the responsible NED.

Audit Committee terms of reference are reviewed annually in line with ARAC Handbook.

4.4 Principle 5: Communication and reporting – 96% positive and 4% unsure

This principle focuses on communication with the Board, Head of Internal Audit, External Audit and other stakeholders and results demonstrate excellent communication and reporting skills.

Audit Committee minutes continue to be provided to the Trust Board along with the Annual Report of the Audit Committee which supports the Trust Governance Statement.

The Committee continue to have an excellent relationship with both internal and external audit and seek feedback from them on emerging issues in other parts of the health family, to ensure we capture the learning points from such events.

The Chair of Audit Committee is in regular contact with the Trust Chief Executive, Director of Finance, the Head of Internal Audit and External Audit.

Audit Committee work is communicated across the departmental group via the Audit Chairs Forum although it is recognised that the frequency of these meetings could perhaps be increased.

5. Conclusion

The Committee recommends that this Self-Assessment Report, and the associated Action Plan detailed in Appendix 1, be submitted to the Trust Board for approval.

Review of Audit Committee Effectiveness – Actions

Checklist ref	Action	Responsible	Target date
Principle 2: Skills	Review AC members Digital Skills gap	Audit Committee Chair	January 2022