

Name of meeting

Meeting front sheet

Summary sheet

Date of meeting: 3 August 2021

For: Public session (part 1)

For: Discussion

Agenda item: Audit committee update report

Author(s): Chris Blong, chair of audit

Presented by: Chris Blong, chair of audit

Lead director or GP from CCG: Clare Bryan, chief finance officer

Clinical lead: Dr Fran Old

Executive summary

This annual report includes updates on:

External auditor (EA) - Grant Thornton (GT) update. GT continue to carry out and finalise their statutory annual audit of NHS Kernow CCG accounts. They have produced a draft audit findings report – which contains no significant changes to their earlier observations - shared previously. Audit Committee members have been notified that **NHS Kernow will receive an unqualified report** (an unqualified report, issued by the external auditor, states that the accounts and accompanying statements are a valid and fair reflection, and free from any manipulation).

Reaching the value for money (VfM) conclusion has been delayed slightly, owing to resource constraints within GT. The first draft of the VfM conclusion is now expected in early August. The latest deadline for external audit reports to be submitted to NHS England is 20 September 2021. GT's key deliverables will be the audit findings report and auditor's annual report.

Informal dispute resolution (DR) process with Cornwall Council. Members are aware of the DR process which is ongoing with the local authority relating to the funding requirements for a range of shared services. Meaningful progress is being made in addressing and agreeing solutions to the majority of the areas queried. The audit committee is increasingly assured that historical and current outstanding

disputes will be addressed before the end of 2021. Our interim managing director is leading on those issues which remain in dispute, supported expertly by our staff teams and external subject matter experts as appropriate.

Recommendations and specific action to take at the meeting

Governing body is asked to:

1. Note the content of the report and seek further information or assurance as required.

Additional required information

Additional required information

Cross reference to strategic objectives

- Improve health and wellbeing and reduce inequalities
- Provide safe, high quality, timely and compassionate care
- Work efficiently so health and care funding give maximum benefits
- Make Cornwall and the Isles of Scilly a great place to work
- Create the underpinning infrastructure and capabilities critical to delivery
- Commissioning supports COVID-19, recovery plans and long-term plan expectations

Evidence in support of arguments: See comments above.

Engagement and involvement: Not applicable.

Communication and/or consultation requirements: Not applicable.

Financial implications: As indicated above.

Review arrangements: Recommendations are reviewed and actioned accordingly at audit committee and governing body meetings.

Risk management: Risks are identified and addressed as indicated and required.

National policy/ legislation: Audit committees refer to national policy and legislation where relevant in carrying out their audit responsibilities and in making recommendations.

Public health implications: Not applicable.

Equality and diversity: Not applicable.

Climate change implications: Not applicable.

Other external assessment: Carried out by internal and external auditors.

Relevant conflicts of interest: Not applicable.