


MEETING DATE:	10 October 2013	 North Lincolnshire Clinical Commissioning Group REPORT TO THE CLINICAL COMMISSIONING GROUP GOVERNING BODY
AGENDA ITEM NUMBER:	Item 7.3	
AUTHOR:	Therese Paskell	
JOB TITLE:	CFO & Business Support	
DEPARTMENT:	CCG	

AUDIT GROUP WORKPLAN & BRIEFING

PURPOSE/ACTION REQUIRED:	To Approve
CONSULTATION AND/OR INVOLVEMENT PROCESS:	Approved by the Audit Group at its meeting of 5 th September 2013
FREEDOM OF INFORMATION:	Public

1. PURPOSE OF THE REPORT:					
To provide assurance that for this subcommittee of the Governing Body that there is an appropriate workplan for the year to June 2014 in place and to briefly update on new audit arrangements.					
2. STRATEGIC OBJECTIVES SUPPORTED BY THIS REPORT:					
Continue to improve the quality of services	x				
Reduce unwarranted variations in services	x				
Deliver the best outcomes for every patient	x				
Improve patient experience	x				
Reduce the inequalities gap in North Lincolnshire	x				
3. IMPACT ON RISK ASSURANCE FRAMEWORK:					
<table border="1" style="display: inline-table;"> <tr> <td style="width: 20%;">Yes</td> <td style="width: 20%; text-align: center;">x</td> <td style="width: 20%;">No</td> <td style="width: 40%;"></td> </tr> </table>		Yes	x	No	
Yes	x	No			
The Audit Group remit and work plan covers risk and mitigation					
4. IMPACT ON THE ENVIRONMENT – SUSTAINABILITY:					
<table border="1" style="display: inline-table;"> <tr> <td style="width: 20%;">Yes</td> <td style="width: 20%;"></td> <td style="width: 20%;">No</td> <td style="width: 40%; text-align: center;">x</td> </tr> </table>		Yes		No	x
Yes		No	x		

5. LEGAL IMPLICATIONS:

Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
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Yes. Legal compliance and corporate liability is part of the Audit Groups remit and workplan

6. RESOURCE IMPLICATIONS:

Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
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Yes. Audit groups workplan and remit includes financial controls and best use of resources etc.

7. EQUALITY IMPACT ASSESSMENT:

Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
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No. This is not a policy /procedure/guidance

8. PROPOSED PUBLIC & PATIENT INVOLVEMENT AND COMMUNICATIONS:

Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
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This paper has already been to the Audit Group

9. RECOMMENDATIONS:

The CCG is asked to: -

- Approve the Audit Groups workplan until June 2014

CCG Governing Body – October 2013

Briefing Note on Changes to Audit Delivery

Since the creation of the CCG North Lincs CCG has retained both the internal auditors, East Coast Audit Consortia and the external audit has moved from the Audit Commission to KPMG. Most of the financial services have transferred to the CSU which results in North Lincs seeking assurance from that organisation and comfort from their audit arrangements.

Deloitte is now appointed to cover the internal audit function for NHS England including the CSU. The CCG Audit Group, with the support of KPMG and Internal Audit will be reviewing information, as it is released, to establish that North Lincs receive the assurances anticipated in the SLA with the CSU.

The East Coast Audit Consortia has recently entered into a strategic partnership with Mersey. We had been earlier concerned about the effect of a merger, but this arrangement should improve technical resources whilst retaining the current relationships.

Most of our external audit relationship staff transferred to KPMG. However we have recently learned that our senior contact is retiring from the end of the 2012/13 audit.

The audit group is monitoring these changes to ensure continuity of assurance.

The Audit group workplan until June 2014 is attached.

NHS NORTH LINCOLNSHIRE

REVISED AUDIT GROUP WORK PLAN 13/14 until June 2014

Business Item	Sept 2013	Nov 2013	Jan 2014	March 2014	April 2014	May 2014
Legacy issues e.g. balances exercise, CHC backlog etc.	x	x	x	x	x	x
Governance Issues /Assurance Framework /Risks	x	x	x	x	x	x
Internal Audit Plan and Costs				x	x	
Internal Audit Periodic Reports	x	x	x	x	x	x
Internal Audit Annual Report & Opinion Statement					x	x
External Audit Plan and Costs/fee letter	x	x		x	x	
External Audit Reports + Capita	x	x	x	x	x	x
External Audit Year End Report / Annual Letter						x
Local Counter Fraud Reports and Related Issue	x	x	x	x	x	x
Annual Accounts preparation including Accounting Policies				x		
Annual Accounts, Letter of Representation, Annual Report, 3rd party						x
Annual Governance Statement				x	x	x
Report Matters/timetable etc			x	x	x	x
Audit Group Annual Work Plan		x	x		x	
CQC declarations/ registrations				x	x	
Self Assessment Checklist, T of R, other Comm.ToR		x	x			
Issues from T of R, losses, special payments, write offs, use of seal etc	x	x	x	x	x	x
Private Discussion with Auditors	x		x		x	as needed
Changes to Accounting and Financial Policies/ Constitution etc	as needed	x	as needed	x	as needed	as needed
Legal updates	x	x	x	x	x	x
Taxation and procurement issues	x	as needed	as needed	as needed	as needed	as needed
Annual Meeting Arrangements Dates/ Times etc	as needed	as needed	as needed	as needed	as needed	as needed
Briefings re CSU, Healthy Lives Healthy Futures etc	x	as needed	as needed	as needed	as needed	as needed