

**NHS BOLTON CLINICAL COMMISSIONING GROUP**  
**Public Board Meeting**

**AGENDA ITEM NO:** .....14.....

**Date of Meeting:** .....26<sup>th</sup> February 2018.....

<b>TITLE OF REPORT:</b>	CCG Audit Committee Minutes	
<b>AUTHOR:</b>	Tony Ward, Lay Member Governance	
<b>PRESENTED BY:</b>	Tony Ward, Lay Member & Audit Committee Chair	
<b>PURPOSE OF PAPER: (Linking to Strategic Objectives)</b>	For the Board to receive and review the minutes of the Audit Committee meeting held on 17 <sup>th</sup> January 2018.	
<b>LINKS TO CORPORATE OBJECTIVES (tick relevant boxes):</b>	<b>Delivery of Year 1 Locality Plan.</b>	
	<b>Joint collaborative working with Bolton FT and the Council.</b>	
	<b>Supporting people in their home and community.</b>	
	<b>Shared health care records across Bolton.</b>	
	<b>Regulatory Requirement</b>	
	<b>Standing Item</b>	√
<b>RECOMMENDATION TO THE BOARD: (Please be clear if decision required, or for noting)</b>	<p>The Board is asked to approve the minutes. The key points the Board is asked to note from these minutes are:-</p> <ul style="list-style-type: none"> <li>• Cath Robson, LCFS to attend a GP event to raise awareness of fraud, bribery and corruption as well as highlighting the risks associated with overseas patients.</li> </ul>	
<b>COMMITTEES/GROUPS PREVIOUSLY CONSULTED:</b>	CCG Audit Committee	
<b>REVIEW OF CONFLICTS OF INTEREST:</b>	Conflicts of Interest are reviewed at every meeting.	
<b>VIEW OF THE PATIENTS, CARERS OR THE PUBLIC, AND THE EXTENT OF THEIR INVOLVEMENT:</b>	Patient views are not specifically sought as part of this report.	
<b>EQUALITY IMPACT ASSESSMENT (EIA) COMPLETED &amp; OUTCOME OF ASSESSMENT:</b>	EIA and an assessment is not considered necessary for the report.	

**MINUTES**

**Audit Committee**

**Date:** 17 January 2018

**Time:** 2.00pm – 4pm

**Venue:** Bevan Room

**Present:**

Tony Ward (TW)	Lay Member Governance (Chair)
Alan Stephenson (AS)	Lay Member (Vice Chair)
Dr Charles Hendy (CH)	GP Board Member

**In attendance:**

Ian Boyle	Chief Finance Officer, Bolton CCG
Amanda Williams (AAW)	Head of Financial Accounting & Reporting Bolton CCG
Ruth Parker (RP)	Senior Internal Audit Manager, MIAA
Cath Robson (CR)	Anti-fraud Specialist, MIAA
Rob Jones (RJ)	KPMG

**Minutes by:**

Linda Hughes (LH)	Personal Assistant
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Minute No.	Topic	Action By
1/18	<b><u>Introductions and Apologies for Absence</u></b> Apologies were received from Dr Tarek Bakht.	
2/18	<b><u>Declarations of Interest</u></b>  <i>"The Chair reminded committee members of their obligation to declare any interest they may have on any issues arising at committee meetings which might conflict with the business of NHS Bolton Clinical Commissioning Group".</i>  <i>"Declarations declared by members of the CCG Executive are listed in the CCG's Register of Interests. The Register is available either via the Board Secretary to the Governing Body or the CCG website at the following link:  <a href="http://www.boltonccg.nhs.uk/about-us/declarations-of-interest">http://www.boltonccg.nhs.uk/about-us/declarations-of-interest</a></i>  There were no declarations of interest.	
3/18	<b><u>Previous Minutes 20 September 17</u></b> The minutes of the 20 September 17 were agreed as an accurate record.	
4/18	<b><u>Matters arising from the minutes not otherwise on the agenda and review of action log</u></b>  The action log was reviewed and updated.	



<p><b>6.3/18</b></p>	<p><u>Standards for Commissioners: Fraud Bribery and Corruption- Self-Review Toolkit (SRT)</u>  CR informed she had drafted the report for the SRT submission to NHS CFA which included a bulleted list of evidence to support compliance against the standards. The SRT would be submitted at the end of March 2018 following formal approval from the CFO.</p> <p>CR advised the current level of compliance with the standards had been given an overall rating of green, however two standards were rated amber due to there being no actual fraud on which to gather evidence. This was consistent with the outcomes from previous assessments.</p> <p>CR informed that the CFA had not issued any revised standards but if new standards were issued by prior to the submission dated the SRT would be updated accordingly.</p> <p>The Committee expressed its frustration at not receiving a green rating on the remaining two standards due to the absence of any identified fraud. A discussion took place on potentially challenging the scoring criteria; however it was noted that this was a national issue and locally the absence of fraud should be regarded as positive for the CCG.</p> <p><b>The Committee noted the report.</b></p>	
<p><b>6.4/18</b></p>	<p><u>Anti-Fraud Draft Work plan 2018/19</u>  CR presented the draft Anti-Fraud Work plan for 2018/19 which had been developed following the completion of the fraud risk assessment and discussion with the CCG CFO and Head of Financial Accounting and Reporting.</p> <p>CR asked the Committee to note that the template of the work plan may change and a final version would be brought to the April meeting for final approval.</p> <p>CR informed that the FRAT identified four high risk areas and advised of the proposed actions to address the risks:-</p> <ol style="list-style-type: none"> <li>1) Procurement Fraud – CR advised that a checklist will be issued for the CCG to complete and for the CCG to provide CR with appropriate evidence to meet compliance against standards 3.5 and 3.6.</li> <li>2) Prescription Fraud – CR advised she was scheduled to meet with key staff to discuss the arrangements of the new community pharmacists and to explore the possibility of conducting a proactive detection exercise in respect of risks relating to prescription fraud, perhaps looking at the correlation between prescriptions dispensed and invoices paid to identify any potential or actual fraud.</li> <li>3) Overseas Patients - CR advised that she was to attend a GP event to raise awareness of fraud, bribery and corruption as well as highlighting the risks associated with overseas patients.</li> </ol>	

	<p>4) Cyber Crime - CR advised that she was scheduled to attend a CCG staff brief in February 2018 to deliver a fraud, bribery and corruption awareness presentation and confirmed the presentation will include reference to Cybercrime.</p> <p><b>Committee noted the Draft Anti-Fraud Work plan.</b></p>	
<p><b>7</b> <b>7.1/18</b></p>	<p><b>External Audit (KPMG)</b> <u>External Audit Plan</u> RJ presented the external audit plan for 2017/18. This sets out the risk assessment and audit approach for the organisation and continues to focus on providing an opinion on financial statements to deliver economy, efficiency and effectiveness in use of resources.</p> <p>RJ advised audit planning had commenced and would be focussing on the following risks.</p> <ul style="list-style-type: none"> <li>• Management Override of Controls.</li> <li>• Delivery of Financial Targets and QIPP Plans.</li> </ul> <p>RJ updated on staffing changes within the team.</p> <p>RJ highlighted the audit fee, which was in line with the recent tender price.</p>	
<p><b>7.2/18</b></p>	<p><u>Technical update – November 17</u> RJ presented the November 17 Technical Update.</p> <p>The report highlighted the main issues which are currently impacting on the health sector as well as sharing some of the wider work being carried out by the wider KPMG firm.</p> <p>Discussion took place around changes made to the way the NHS charges overseas visitors for hospital care.</p> <p>RJ informed of the HM Treasury technical update on reporting off payroll disclosures (IR35) which had been circulated following the November Technical Update.</p> <p>IB stated that the concerns on pension changes may be overstated given the relatively small percentage of the NHS workforce affected. However, it was agreed to draw staff attention to online guidance provided by NHS Pensions.</p> <p><b>Committee noted the Technical Update.</b></p>	<p><b>AAW</b></p>
<p><b>8/18</b></p>	<p><b><u>Annual Report and Accounts Timetable</u></b> AAW presented the paper to inform the Audit Committee of the reporting timetable and approval process for the 2017/18 Annual Reports, Accounts and Governance Statement. AAW informed appendix 1 contained a glossary of terms with explanation of each report</p>	

	AAW proposed to hold a detailed review of the Annual Accounts following the April meeting.  <b>The Committee noted the Annual Report and Accounts Timetable.</b>	<b>LH</b>
<b>9/18</b>	<b><u>Corporate Registers</u></b> The Committee reviewed the registers which included:- <ul style="list-style-type: none"> <li>• Register of Interests</li> <li>• Register of Gifts and Hospitality</li> <li>• Procurement Register</li> <li>• Waiver of Standing Financial Instructions</li> <li>• Whistleblowing Log</li> </ul> <b>The Committee approved the report.</b>	
<b>10/18</b>	<b><u>Audit Committee Work Plan</u></b> The work plan was discussed and agreed the following amendments:- <ul style="list-style-type: none"> <li>• Draft Anti-Fraud work plan to be presented at January meetings.</li> <li>• Anti-Fraud Bribery and Corruption Policy be removed from 16 Jan 19 meeting as only reviewed every 3 years.</li> </ul>	
<b>11/18</b>	<b><u>Any Other Business</u></b> There was no other business discussed.	
<b>12/18</b>	<b><u>Chair reflection on significant decisions/actions/risks that may need reporting to the Board through these minutes.</u></b> <ul style="list-style-type: none"> <li>• Cath Robson, LCFS to attend a GP event to raise awareness of fraud, bribery and corruption as well as highlighting the risks associated with overseas patients.</li> </ul>	
<b>13/18</b>	<b>The Chair held a private meeting with Internal Audit (MIAA) and External Audit (KPMG).</b>	
<b>14/18</b>	<b><u>Date of Next Meeting:-</u></b> It was agreed the Self-Assessment session would take place 1.30-2pm on Weds 18 April 2018 in the Nightingale Room. To include Members, MIAA colleagues, AAW and IB.  <b>Wednesday 18 April 2018</b> Self-Assessment Session 1.30pm-2pm Nightingale Room Audit Committee Meeting 2-4pm Bevan Room  <b>Future Meetings:-</b> <b><u>2018</u></b> Weds 23 May 2-4pm Bevan Room Weds 19 September 2-4pm Bevan Room  <b><u>2019</u></b> Weds 16 January 2-4pm Bevan Room	

	Weds 10 April 2-4.30pm inc Self-Assessment Session Bevan Room	
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