

## Audit Committee 2026/27 **DRAFT** Work Plan

| Committee Training and Development |                               |      |
|------------------------------------|-------------------------------|------|
| Date                               | Subject                       | Lead |
| 7 May 2026                         | Topics TBC by self-assessment |      |
| 3 September 2026                   |                               |      |
| 7 January 2027                     |                               |      |
| 4 March 2027                       |                               |      |

| Work Plan 2026-2027  |               |                        |               |               |                 |
|--|---------------|------------------------|---------------|---------------|-----------------|
| Dates<br>Agenda Item   | 7 May<br>2026 | 24 June<br>26<br>(EoY) | 3 Sep<br>2026 | 7 Jan<br>2027 | 4 March<br>2027 |
| <b>0 Private Discussions</b>   |               |                        |               |               |                 |
| 0.1 External Audit   | X             | X                      |               | X             |                 |
| 0.1 Internal Audit   |               |                        | X             |               | X               |
| 0.1 Counter Fraud  |               |                        |               | X             |                 |
| <b>1. Standing Items</b>   |               |                        |               |               |                 |
| 1.1 Welcome and Introductions; Apologies for Absence;<br>and Declarations of Interest  | X             | X                      | X             | X             | X               |
| 1.2 Approval of Minutes of the Previous Meeting  | X             | X                      | X             | X             | X               |
| 1.3 Matters Arising and review of Action Tracker   | X             | X                      | X             | X             | X               |
| 1.4 Items from other Board Committees/ Executives  | X             | X                      | X             | X             | X               |
| <b>2. Briefings</b>  |               |                        |               |               |                 |
| 2.1 Chair of the Audit Committee   | X             | X                      | X             | X             | X               |
| <b>3. Governance, risk management and control (i.e. the<br/>Trust's system of internal controls).</b>                          |               |                        |               |               |                 |
| Level 1 risk reviews   |               |                        |               |               |                 |
| <b>Workforce</b>   |               |                        |               |               |                 |
| Director of HR&OD:<br>Supply, Deployment, Retention & performance risks  | X             |                        |               |               |                 |
| <b>Clinical</b>  |               |                        |               |               |                 |
| Chief Medical Officer:<br>Patient safety & outcomes<br>Research & Innovation Development -<br>Infection Prevention and control |               |                        | X             | X             | X               |
| Chief Nurse:<br>Patient experience   | X             |                        |               |               |                 |
| COO:<br>Capacity Planning  |               |                        |               | X             |                 |
| <b>Operational</b>   |               |                        |               |               |                 |
| COO:<br>Business Continuity - COO  | X             |                        |               |               |                 |
| Chief Medical Officer:<br>Health & Safety  |               |                        |               |               | X               |
| Chief Digital Information Officer:<br>Information Governance, Information Security,<br>Information Technology, cyber security  |               |                        |               |               | X               |
| Director of Estates:<br>Physical Assets  |               |                        |               |               | X               |
| Change Risk  |               |                        |               |               | X               |
| <b>External</b>  |               |                        |               |               |                 |
| Chief Executive Office:<br>Legal, Governance and Regulatory<br>Partnership Working<br>Strategic Planning                       | X             |                        |               | X<br>X        |                 |
| <b>Financial</b>   |               |                        |               |               |                 |
| Director of Finance  |               |                        |               |               |                 |

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| Counter Fraud, Financial Management & Waste Reduction, Financial Reporting, Revenue funding & Cash management, Supply Chain                         |               |                        | X             |               |                 |   |
| Corporate Risk Management <ul style="list-style-type: none"> <li>Board Assurance Framework</li> <li>Assurance on Corporate Risk Register</li> </ul> | X             |                        | X             | X             | X               |   |
| Review of Policies  | X             |                        |               |               |                 |   |
| Review of Provider Capability Assessment Submission   | X             |                        | X             | X             | X               |   |
| Review of Assurance against the Maternity Incentive Scheme Evidence   |               |                        |               | X             |                 |   |
| Review of Risk Appetite Framework   | X             |                        |               |               |                 |   |
| <b>4. External Audit, Internal Audit and Counter Fraud</b>  |               |                        |               |               |                 |   |
| <b>4.1 External Audit</b>   |               |                        |               |               |                 |   |
| Audit Strategy Memorandum and fee proposal  |               |                        |               |               |                 | X |
| Progress Report and Briefing  | X             |                        | X             | X             | X               |   |
| External Auditors Completion report (ISA 260)   |               | X                      |               |               |                 |   |
| Assessment of External Audit Performance  |               |                        | X             |               |                 |   |
| <b>4.2 Internal Audit</b>   |               |                        |               |               |                 |   |
| Internal Audit Strategic and Annual Plans   | X             |                        |               |               |                 | X |
| Internal Audit Progress Report  | X             |                        | X             | X             | X               |   |
| Critical /High rated Audit Reports – <i>to include attendance from Lead Exec Director</i>   | As required   |                        |               |               |                 |   |
| Internal Audit Annual Report and HoIA Opinion Statement   | X             |                        |               |               |                 |   |
| Assessment of Internal Audit Performance  |               |                        | X             |               |                 |   |
| Internal Audit Retender Process ( <b>current contract expires 31 March 2026</b> )   |               | X                      |               | X             |                 |   |
| <b>4.3 Counter Fraud</b>  |               |                        |               |               |                 |   |
| Counter Fraud Annual Report and Update  | X             |                        |               |               |                 |   |
| Counter Fraud Progress Updates  | X             |                        |               | X             |                 |   |
| <b>5. Corporate Governance Reports</b>  |               |                        |               |               |                 |   |
| Assurance of Board Committees – <i>Annual Reports and attendance by Chairs</i>  | X             |                        |               |               |                 |   |
| Audit Committee Annual Report   | X             |                        |               |               |                 |   |
| Annual Governance Statement (AGS)   | X             | X                      |               |               |                 |   |
| Annual Declaration of Independence by Audit Committee Members   |               |                        |               |               |                 | X |
| Review of Annual Declaration of Independence by all Non-Executive Directors   |               |                        |               |               |                 | X |
| Freedom to Speak Up Annual Review   |               |                        |               |               |                 | X |
| Losses and Special Payments Report  | X             |                        |               | X             |                 |   |
| Code of Governance (comply or explain)  |               |                        |               |               |                 | X |
| <b>6. Annual Report, Annual Accounts, and Quality Account</b>   |               |                        |               |               |                 |   |
| Review of Draft Annual Report & Quality Account   | X             |                        |               |               |                 |   |
| Final review of Annual Accounts, Annual Report & Quality Account (recommendation for Board approval)  |               | X                      |               |               |                 |   |
| Summary of Year end process/ timescales (Annual Report, Accounts & Quality Account)   |               |                        |               | X             |                 |   |
| Review of Draft Accounting Policies   |               |                        |               | X             |                 |   |
| Single Site Evaluation (recommendation for Board approval)  |               |                        |               | X             |                 |   |
| <b>7. Matters for the Audit Committee</b>   |               |                        |               |               |                 |   |
| Record of Use of the Seal   | X             |                        |               |               |                 |   |
| Review of External Visits Register  |               |                        |               |               |                 | X |
| Standing Orders and Standing Financial Instructions Review  |               |                        |               |               |                 | X |

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| Single Tender Actions   | X             |                        | X             | X             | X               |
| Self-Assessment of submission to NHS Digital – Data Security & Protection Tool Kit      |               |                        |               |               | X               |
| Review Audit Committee Terms of Reference   |               |                        |               |               | X               |
| Assessment of Audit Committee’s Effectiveness (Incl. Impact Assessment) Self-assessment |               |                        | X             |               |                 |
| Audit Committee Work Plan and Calendar of Key Events                                    | X             | X                      | X             | X             | X               |
| 8. Final Items  |               |                        |               |               |                 |
| Any other business  | X             | X                      | X             | X             | X               |
| Matters to be drawn to the Board's attention by the Chair of the Audit Committee        | X             | X                      | X             | X             | X               |
| Reflections on Meeting Effectiveness  | X             | X                      | X             | X             | X               |
| Date of next meeting  | X             | X                      | X             | X             | X               |