

Delegation of Authority for approval of Annual Accounts 2023-24			
Meeting	Board of Directors		
Date	17/04/2024	Agenda Item	15
Lead Director	Alison Hughes, Director of Corporate Affairs		
Author(s)	Karen Lees, Head of Corporate Governance		
Action required (please select the appropriate box)			
To Approve <input checked="" type="checkbox"/>	To Discuss <input type="checkbox"/>	To Assure <input type="checkbox"/>	
Purpose			
The purpose of this paper is to request that the Board of Directors formally delegate authority to the Trust's Audit Committee to receive and approve the Trust's Annual Report and Accounts for 2023-24.			
Executive Summary			
<p>The Foundation Trust is required to comply with the guidance in the Annual Reporting Manual for Foundation Trusts for 2023-24 and submit a set of audited annual accounts including an Annual Report by the national deadline of 28 June 2024.</p> <p>The process for the completion of Foundation Trust Annual Accounts is set out in the attached summary paper. These are in line with the updated guidance from NHS England for the NHS accounts timetable and year-end arrangements. The paper also sets out the responsibilities of the Trust staff for the preparation of the accounts and the role of the accountable officer, and the interim arrangements for these roles.</p>			
Risks and opportunities:			
Not applicable			
Quality/inclusion considerations:			
Quality & Equality Impact Assessment completed and attached No.			
Not applicable			
Financial/resource implications:			

Not applicable

The Trust Vision – To be a population health focused organisation specialising in supporting people to live independent and healthy lives. The Trust Objectives are:

- Populations – We will support our populations to thrive by optimising wellbeing and independence
- People – We will support our people to create a place they are proud and excited to work
- Place - We will deliver sustainable health and care services within our communities enabling the creation of healthy places

Please select the top three Trust Strategic Objectives and underpinning goals that this report relates to, from the drop-down boxes below.

Place - Improve the health of our population and actively contribute to tackle health inequalities	Place - Make most efficient use of resources to ensure value for money	People - Grow, develop and realise employee potential
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The Trust Social Value Intentions

Does this report align with the Trust social value intentions? Yes.

If Yes, please select all of the social value themes that apply:

Community engagement and support

Purchasing and investing locally for social benefit

Representative workforce and access to quality work

Increasing wellbeing and health equity

Reducing environmental impact

Board of Directors is asked to consider the following action

The Board is asked to approve the request to delegate authority to the Audit Committee to sign-off the Foundation Trust Annual Report and Accounts for 2023-24.

Report history (Please include history of where the paper has been presented prior to reaching this meeting, including the title of the meeting, the date, and a summary of the outcome)

Submitted to	Date	Brief summary of outcome
No previous reporting history		



Delegation of Authority for approval of Annual Accounts 2023-24

1. The Foundation Trust is required to comply with the guidance in the Annual Reporting Manual for Foundation Trusts for 2023-24 and submit a set of audited annual accounts including an Annual Report by the national deadline of 28 June 2024.
2. The process for the completion of Foundation Trust (FT) Annual Accounts is set out below. These are in line with the updated guidance from NHS England for the NHS accounts timetable and year-end arrangements.

Date	Action
17 April 2024	Board of Directors delegates authority to the Audit Committee to approve accounts and the Annual Report
24 April 2024 (noon)	NHS FTs electronically submit unaudited FTCs and draft accounts to NHS England
20 June 2024	Audit Committee receives annual report, audited accounts, certificates and audit opinion and approves accounts and annual report
28 June 2024 (12 noon)	NHS FTs submit (electronically) audited FTCs and accounts, the external auditors ISA 260 report, the external audit opinion on the accounts, and the Annual Report to NHS Improvement The Quality Report is not required to be included in the Annual Report. There is no national requirement for the assurance work on Quality Reports and there is no formal requirement for a limited assurance opinion or governors' report
Date to be confirmed	Parliament step 1: Preparation for laying before Parliament NHS FTs to check the format of the annual report with the Dept Health Parliamentary Office.
Date to be confirmed	Parliament step 2: NHS FTs submit accounts to Dept Health Parliamentary Office to be laid before Parliament
Date to be confirmed	NHS FTs submit laid full annual report including full statutory accounts to NHS Improvement (the submission of hard copy documents is not required)
Date to be confirmed, following the publication of the national submission dates	Audited accounts presented at Trust Annual Members Meeting, and publish the Annual Report and Accounts on the public website

3. The Board is asked to delegate authority to approve its Annual Accounts to the Audit Committee which comprises Non-Executive members including the Chair of the Finance & Performance Committee.
4. The Chair of the Board will be invited to attend the Audit Committee when the approval of the Annual Accounts takes place on 20 June 2024.

Conclusion

5. The Trust requires the delegation of authority to approve its Annual Accounts to the Audit Committee in order to ensure the delivery of accounts in line with the national timetable.

Board Action

6. The Board of Directors is asked to approve the request to delegate authority to the Audit Committee to sign-off the Foundation Trust Annual Accounts and Annual Report for 2022-24.

Alison Hughes
Director of Corporate Affairs

5 April 2024

Revised Audit Committee Terms of Reference			
Meeting	Board of Directors		
Date	17/04/2024	Agenda Item	16
Lead Director	Alison Hughes, Director of Corporate Affairs		
Author(s)	Karen Lees, Head of Corporate Governance		
Action required (please select the appropriate box)			
To Approve <input checked="" type="checkbox"/>	To Discuss <input type="checkbox"/>	To Assure <input type="checkbox"/>	
Purpose			
This paper provides the updated Terms of Reference (ToR) for the Audit Committee for receipt and approval by the Board of Directors.			
Executive Summary			
<p>In order for Wirral Community Health & Care NHS Foundation Trust to fully discharge its responsibilities, a committee structure has been established to ensure effective control and governance arrangements are in place and that the Board of Directors receives good quality, timely information through a robust committee structure and reporting schedule.</p> <p>The board and committee structure form a key part of the governance framework.</p> <p>The Audit Committee Terms of Reference were last reviewed in July 2023 as part of the annual review cycle. At the meeting of the committee in October 2023 two points were raised which have resulted in the following changes to the ToRs;</p> <ul style="list-style-type: none"> - The reporting line of the Local Security Management Specialist (LSMS) reports has changed, and these will now report to the Quality & Safety Committee. The reference to the LSMS reports has been removed from the Audit Committee ToRs. - The approach for the approval of the clinical audit programme has been discussed including with the Quality & Safety Committee members, to confirm that the annual programme will be approved by the QSC (as subject matter experts), and twice-yearly updates will be provided to the Audit Committee for assurance on progress to deliver the plan and any emerging and consistent themes which will be addressed via the QSC. This has been reflected in the ToRs for both committees. <p>The changes to the Audit Committee Terms of Reference are in red font for ease of review.</p>			



The consequential changes to the Quality & Safety Committee Terms of Reference have been made and will be reviewed at the next meeting in May 2024 before the next Board of Directors in June 2024.

Risks and opportunities:

In order to discharge the duties of the board and committees effectively and provide strong leadership in all matters associated with workforce, culture and inclusion, Terms of Reference are a key governance tool; a lack of current Terms of Reference does not support a well-led organisation.

Quality/inclusion considerations:

Quality & Equality Impact Assessment completed and attached No.

Not applicable for Terms of Reference, however all ToRs have been assessed for AIS.

Financial/resource implications:

None identified

The Trust Vision - To be a population health focused organisation specialising in supporting people to live independent and healthy lives. The Trust Objectives are:

- Populations - We will support our populations to thrive by optimising wellbeing and independence
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- Place - We will deliver sustainable health and care services within our communities enabling the creation of healthy places

Please select the top three Trust Strategic Objectives and underpinning goals that this report relates to, from the drop-down boxes below.

Populations - Safe care and support every time	People - Improve the wellbeing of our employees	Place - Make most efficient use of resources to ensure value for money
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The Trust Social Value Intentions

Does this report align with the Trust social value intentions? Yes.

If Yes, please select all of the social value themes that apply:

Community engagement and support

Purchasing and investing locally for social benefit

Representative workforce and access to quality work

Increasing wellbeing and health equity

Reducing environmental impact <input checked="" type="checkbox"/>		
Board of Directors is asked to consider the following action		
To receive and approve the revised Terms of Reference for the Audit Committee. To approve publication of the revised Terms of Reference on the Trust's Staff Zone.		
Report history (Please include history of where the paper has been presented prior to reaching this meeting, including the title of the meeting, the date, and a summary of the outcome)		
Submitted to	Date	Brief summary of outcome
Audit Committee	07/02/24	The Committee reviewed the revised ToR and approved onward presentation to the Board of Directors.



Terms of Reference - Audit Committee

What is the aim of the AC?

In accordance with the NHS FT Code of Governance, the Board of Directors resolves to establish the Audit Committee as a sub-committee of the Board to scrutinise the governance, risk management and internal control arrangements put in place to ensure achievement of organisational objectives.

What is the purpose of the AC?

- Governance, risk management and internal control - providing an independent review of the work of the sub-committees of the Board by receiving the outcome of self-assessments
- Internal audit - reviewing the major findings of internal audit work and considering management's responses, ensuring co-ordination between the internal and external auditors to optimise audit resources
- External audit - reviewing all external audit reports and considering the implications and management's responses to their work
- Other assurance functions - reviewing the findings of other significant assurance functions (e.g. reports from external regulators and arm's length bodies, the work of other committees, **clinical audit programme via the work of the QSC**)
- Counter fraud - seeking assurance that the organisation has adequate arrangements in place for countering fraud
- Management - as required, reviewing reports and positive assurances from directors and managers on the overall arrangements for governance, risk management and internal control
- Financial control - monitoring the integrity of the financial statements of the Trust and any formal announcements relating to the Trust's financial performance

What is the operating framework for the committee?



Membership

Chair - Non-Executive Director / Audit Chair

4 x Non-Executive Directors (including the Chair of the committee)

NOTE: The Chair and CEO of the Trust are NOT members but invited annually by the Chair of the committee for year-end review and approvals.

In attendance;
Chief Finance Officer
Director of Corporate Affairs
Internal and external auditors
LCFS

Other senior employees may be invited to attend according to specific agenda items.

Members should attend at least three scheduled meetings annually

Any disputes will be escalated to the Board of Directors; all votes will be taken at Board level.



Quorate

- 2 x members
- In the absence of the Chair another NED member (with relevant experience) will be nominated to take the chair



Frequency

- Five per annum
- As a guide as follows; April, June, September, December, February



Governance

- Reporting to the Board of Directors
- An annual report presented to the Board on the work of the committee
- The committee will review its ToR annually
- The committee will complete a review of performance annually
- The committee will receive the outcome of other committee's self-assessments annually
- Following each meeting, a decision and action log detailing discussions will be circulated



Standing agenda

- Review of decision & action log
- Board Assurance Framework review
- Organisational risk review
- Internal Audit & Fraud Tracker Tool
- Tender Waivers
- Policy schedule review
- Internal Audit update and progress reports
- Counter Fraud update and progress reports
- External Audit updates
- **LSMS reports**
- Items for the risk register
- AOB

The committee has an annual workplan in place

Annually the committee will self-assess its performance

Members and attendees shall abide by the following etiquette;

- **Presence** - colleagues are required to attend and contribute
- **Prepared** - colleagues must have read the papers and materials
- **Punctual** - attend in good time for the meeting to begin; and
- **Participate** - colleagues are required to engage in the discussion or debate and be prepared to challenge and be challenged, accepting differing perspectives and observing the Trust values of **Trust, Open and Compassion**

Glossary of acronyms included in ToR

LSMS	Local Security Management Specialist
LCFS	Local Counter Fraud Specialist