

MINUTES
AUDIT COMMITTEE
Wednesday 24 June 2020, 3.00pm
Via Microsoft Teams Conferencing

PRESENT: David Swift (DS) – Audit Committee Chair, Lay Member
Dr Christine Ahmed (CA) – Governing Body Member
Clare Todd (CT) – Governing Body Member

IN ATTENDANCE: Ruth Parker (RP) – Internal Audit, MiAA
Debra Chamberlain (DC) – External Audit, KPMG
Chris Paisley (CP) – External Audit, KPMG
Kathy Roe (KR) – Director of Finance
Judith Stevens (JS) – Finance Business Partner
David Milner (DM) – Assistant Chief Finance Officer
Joanne Keast (JK) – Executive Support Manager
Dr Asad Ali (AA) – CCG Co-Chair
Dr Ashwin Ramachandra – CCG Co-Chair
Dr Kate Hebden (KH) – Governing Body GP
Dr Tim Hendra (TH) – Secondary Care Consultant
Dr Vinny Khunger (VK) – Governing Body GP
Carol Prowse – Governing Body, Lay Member
Karen Huntley – Governing Body, Lay Member
Steven Pleasant (SP) – Chief Executive/Accountable Officer
Gill Gibson (GG) – Director of Quality and Safeguarding
Jessica Williams (JW) – Director of Commissioning
James Mallion (JM) – Public Health Consultant
Jayne Somerville (JSo) – Personal Assistant (notes)
Karen Jones (KJ) – Executive Support (notes)

1. Welcome and Apologies

Governing Body members joined the Audit Committee meeting to receive and recommend approval to the Governing Body of the 2019/2020 Annual Accounts and Report alongside the Audit Committee members.

The Chair welcomed Governing Body members and noted apologies from Tracey Simpson CCG, Dr Jeanelle de Gruchy

The meeting was quorate in line with the Terms of Reference.

2. Declarations of Interest

No interests were declared further to those held on file in the register.

3. Minutes of the Previous Meeting

The minutes were agreed as a true and accurate reflection of the meeting held on 20 May 2020.

4. Action Log

11-0520 – Annual Report – presented to Audit Committee – action complete
All other actions within the log will be considered at Audit Committee September 2020.

5. External Audit

a) Annual Accounts

KR commented that the overriding message is that the targets have been met and we have received a clean bill health from the auditors, it is a difficult task to produce the annual accounts and a thank you to all staff at the CCG and the auditors especially in such unprecedented times. The annual accounts have been agreed and Tameside & Glossop CCG has met all statutory targets.

JS informed that the information is scrutinised throughout the year at the Finance & QIPP Assurance Group and Audit Committee which aids the process to run smoothly. JS has commented previously at FQAG and Audit Committee how efficient the process for Final Accounts and year end is and flows through with little issue. However JS also wished to note that the reason for this is that there is a lot of hard and excellent work completed by individuals throughout the year to ensure the year end process runs as smoothly as it does. Year-end remains a point of pressure for the team, the process is much improved and although a smoother process this still requires a huge amount of work and input from individuals.

CP agreed with KR this has been an extraordinary year but still the process has been very smooth, this is a good set of initial accounts which is evident by the lack of audit adjustment.

The Annual Accounts have been fully audited by CP and the team at KPMG.

Chair expressed his thanks to the Finance Team and Auditors for all their hard work in producing the Annual Accounts.

The Committee was happy to recommend the report to the Governing Body for approval.

b) Annual Report Including Annual Governance Statement and Annual Accounts

KR commented that the Annual Report requires a lot of effort to produce and everything has been included. This is a positive report with many highlights in what has been an incredibly challenging year.

JK expressed thanks to everyone for their contributions to the Annual Report especially in light of all the other priorities that are being dealt with.

CT felt this was a very comprehensive report and it is commendable that it has been produced to such a high standard in these circumstances

The Annual Report was received and accepted by the Committee. The report demonstrates achievements over the year and reports the accounts and audit. This has been scrutinised by CP and contains all mandatory content.

The Committee was happy to recommend the report to the Governing Body for approval.

c) Audit Opinion

An unqualified audit opinion and a clean value for money conclusion has been given.

d) ISA 260 Year End Report

CP presented the ISA260 Report to the Audit Committee and Governing Body Members. A clean value for money conclusion has been given which includes COVID up to the end of the financial year. There are no unjustified audit differences and no mismatches on agreement of balances with other organisations.

The Committee was happy to recommend the report to the Governing Body for approval.

e) Management Representation Letter

This contains a standard suite of representations as last year and can be signed by KR on behalf of the Governing Body. Once this has been received and the Annual Accounts and Annual Report have been checked the auditors will issue the signed opinion.

The Committee was happy to recommend The Management Representation Letter to the Governing Body.

6. Internal Audit

- a) Final Head of Audit Opinion (agreed at previous Audit Committee meeting but included today for completeness)**
Substantial assurance good system of internal control to meet statutory objectives

Conclusion and recommendations of today's Audit Committee:

The Audit Committee recommend that the Governing Body approves and signs off the Annual Report and Accounts, management representation letter and all related documents.

Date and Time of Next Meeting:
16 September 2020 at 9.30am