

Key Matters and Escalation Report to the Trust Board

Name of Committee: Extraordinary Audit and Risk

Chair: John Kennedy, Non-Executive Director

Meeting Date: 15 June 2026

Key matters

The following reports were discussed in relation to the two legacy Trusts:

Norfolk Community Health & Care NHS Trust (NCHC)

- NCHC Annual Report and Accounts 2025-26 (***substantial assurance***)
- External Audit Annual Completion Report and Annual Report 2025-26
- Head of Internal Audit Opinion 2025-26

Points to note:

- The committee **agreed** they were content to **recommend** the Annual Report and Accounts 2025-26 to the Trust Board for approval in September 2026.
- The Audit Completion report provided an unqualified opinion on the financial statements.
- One internal audit review during 2025-26 received limited assurance. Controls were now in place to strengthen weaknesses, and a statement had been included in the Annual Governance Statement.

Cambridgeshire Community Services NHS Trust (CCS)

- CCS Annual Report and Accounts 2025-26 (***substantial assurance***)
- External Audit Annual Completion Report and Annual Report 2025-26
- Head of Internal Audit Opinion 2025-26

Points to note:

- The committee **agreed** they were content to **recommend** the Annual Report and Accounts 2025-26 to the Trust Board for approval in September 2026.
- The Audit Completion report provided an unqualified opinion on the financial statements and confirmed that there were no significant weaknesses in financial sustainability, governance, or efficiency.

Key escalations

None identified.

Key risks and issues

None identified.