

Key Matters and Escalation Report to the Group Trust Board

Name of Committee: Audit and Risk Committee (In Common)

Chair: John Kennedy

Meeting Date: Monday, 15 September 2025

Key matters

The committee received and discussed the following:

Norfolk Community Health & Care Trust (NCHC)

- Local Counter Fraud Service (LCFS) Progress Report – the 2024-25 Counter Fraud Functional Standard Return (CFFSR) had been submitted with an overall rating of Green. Three referrals of alleged fraud had been received since April 2025.
- Update on Fraud Incidents (Missing IT equipment) – **Partial assurance**
- Internal Audit Progress Report – three audits had been finalised:
 - Lone Worker Safety (**Reasonable assurance**)
 - Emergency Preparedness, Resilience and Response (EPRR) (**Reasonable assurance**)
 - Cyber Assessment Framework (**Overall risk – very low**)
- Update on External Audit activities – the annual report and accounts for 2024/25 had been submitted to the NAO (National Audit Office) with final certification to follow.

Cambridgeshire Community Services NHS Trust (CCS)

- Local Counter Fraud Service (LCFS) Progress Report - a number of events were planned for Fraud Awareness Week in November 2025, including 'live' Q&A sessions. Three referrals had been received since April 2025.
- Update on Fraud Incidents (Cambridgeshire Dental Service) – **Partial assurance**.
- Internal Audit Progress Report – three reviews had been completed:
 - Rostering (**Reasonable assurance**)
 - Cyber Assessment Framework (CAF) (**Overall risk – very low**)
 - Infection Control (**Substantial assurance**)
- Update on External Audit activities - the annual report and accounts for 2024-25 had been submitted to the NAO with final certification to follow.

Discussion in Common

- Annual Updates on Group Board Declarations of Interest and Registers (NCHC & CCS) of Gifts & Hospitality 2024-25 (**Reasonable assurance**)
- Update on Job Consultant Planning Review – the Chief Medical Officer provided a verbal update on developments, to harmonise existing processes and practices across each Trust. Work was expected to be completed by January 2026.
- Review of Group Governance Manual – no significant material changes were needed at present. A revised manual would be produced prior to the merger in April 2026.
- Group Trust Board Assurance Framework (**Reasonable assurance**) – more detail under 'key risks and issues'.

Key risks and issues

- The committee received and approved the latest iteration of the Group Board Assurance Framework which incorporated a register of the principal risks faced by each Trust in meeting its strategic objectives. There were currently 10 strategic risks, of which one risk was rated 15 or above (Risk 3709 – Cyber Security). Two previously extreme scoring risks had been reduced to a high rating – Risk 3708 (securing long term efficiencies: rated 12) and Risk 3707 (NCHC delivery of financial breakeven plan for 2024-25: rated 12). Risk 3706 (NCHC Intermediate bedded care capacity and flow) had been removed from the BAF and would continue to be monitored by the Norfolk Adults Service Assurance Committee.

Key escalations

There were no escalation points to report for either Trust.

Key Points to note:

NCHC

- The committee were briefed on IT equipment losses. Investigations, which had involved the police, had been inconclusive although a substantial number of weaknesses in controls had been identified and were currently being addressed. Good progress had been made to address previous identified actions to improve EPRR practices.

CCS

- The committee received an update on a potential financial fraud within the Cambridgeshire Dental Service. Investigations were ongoing and key findings to date were shared with the committee along with actions taken and any immediate risks or concerns. The committee were assured that appropriate steps were being taken to deal with the matter and noted that final outcomes would be reported at the next meeting in December.

Joint

- Further to the two recent fraud incidents reported above, it was agreed that a group-wide review and risk assessment would be undertaken by the Executive Team.
- The committee discussed how the BAF could be further developed and noted the plans for the Group Board to review and agree a revised Risk Appetite Statement to progress this work further. This would take place in time for the next committee meeting in December 2025.
- On reviewing the latest edition of the Group's Emerging Risk Register, the committee agreed that further consideration should be given to site security threats given a recent 'live' example had occurred within CCS.