



NHS NC Central London and NHS NW London

ICB Board Meeting in Common

24 March 2026

Report Title	NW London Audit & Risk Committee Chair's Assurance Report	Date of report	06/03/2026	Agenda Item	3.4
Lead Director / Manager	Stephen Bloomer, Chief Financial Officer	Email / Tel		stephen.bloomer@nhs.net	
Board Member Sponsor	Simon Perry, Chair of Audit & Risk Committee NW London, Non-Executive Member				
ICB	NHS NW London				
Report Author	Josie Onianwa Corporate Governance Manager	Email / Tel		j.onianwa1@nhs.net	
Name of Authorising Finance Lead	Stephen Bloomer, Chief Financial Officer. Approved 09/03/2026	Summary of Financial Implications Not applicable.			
Recommendation	Note the Chair's Assurance report.				
Report summary	<p>This report summarises discussion at the most recent Audit & Risk Committee meetings on 13 January and 10 March 2026.</p> <p>The Chair's Audit and Risk Assurance Report provides a summary of the key outcomes from the Audit and Risk Committee meeting held on 13 January and 10 March 2026.</p> <p>It captures all items that were approved, noted, or assured by the Committee, and highlights priority actions and areas requiring further attention. The report serves to support the Board's assurance processes and offers a clear record of governance oversight and decision-making.</p>				
Identified risks and risk management actions	The NHS NW London Annual Report and Accounts for 2025/2026 to be submitted to NHS England by 19 June 2026.				
Conflicts of interest	Conflicts of interests are managed at NW London Audit and Risk Committee meetings in accordance with NW London Conflicts of Interest Policy.				
Resource implications	Where applicable, potential resource implications is undertaken for each item.				
Engagement	Where applicable, Engagement Implications is undertaken for each item.				
Equality impact analysis	Where applicable, an equality impact analysis is undertaken for each item.				
Report history and key decisions	This report summarises discussion at the most recent Audit & Risk Committee meetings on 13 January and 10 March 2026.				
Next steps	The final meeting of this Committee took place on 10 March 2026. Future meetings to manage audit and risk will be overseen by a new committee, post-merger from 1 April 2026.				



North Central London
Integrated Care Board



North West London

Appendices	Not applicable.
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Audit & Risk Committee 13 January 2026

Item	Planning and Accounts Update
Summary of item	<p>The Deloitte team assured the Committee that despite the challenges the external audit process is on track. They outlined the external audit plan, including materiality levels, the impact of the new ISFE 2 finance system, and the increasing use of advanced analytics and AI in audit processes.</p> <p>It was noted that for the audit timeline planning completed in November; interim audit currently underway (risk assessment, controls testing, substantive testing, value-for-money work). Year-end fieldwork scheduled for May; submission deadline would be 19 June 2026 (similar to last year).</p>
Committee assured/ decision	The Committee were assured by the Planning and Accounts Update.
Follow-on work	Submit Annual Accounts and Report 2025/2026 June 2026.
Recommendation to Board	To note

Item	Internal Audit Progress Report 2025/2026
Summary of item	<p>The Head of Internal Audit presented findings on reports completed being substantial assurance on balance transfers and partial assurance on IT asset management.</p> <p>It was emphasised that management need to prioritise follow-up on outstanding actions, as there remained a number of outstanding actions including some that are critical for the new organisation and have been outstanding for a period.</p>
Committee assured/ decision	The Committee was assured by the progress against the 2025/26 Internal Audit Plan.
Follow-on work	<ul style="list-style-type: none"> • IT and HR to cross-check the refreshed staff establishment with the IT asset register post-transition • Management to ensure follow up actions are completed
Recommendation to Board	To note

Item	Draft Local Counter Fraud Progress Report 2025/26
Summary of item	<p>The inclusion of a new fraud risk in the register was reported, reflecting increased risk of fraud and asset loss during organisational change, and confirmed that this encompassed risks related to staff working elsewhere or taking assets during transition.</p> <p>The Committee received positive assurance on the completion of procurement actions, Single Tender Waiver Benchmarking and noted the HR-related actions were under review to determine their ongoing relevance in light of the merger.</p>



Committee assured/ decision	The Committee noted and were assured by the draft local Counter Fraud Progress Report 2025/26.
Follow-on work	N/A
Recommendation to Board	To note

Item	West and North London ICB Draft Constitution
Summary of item	<p>The draft constitution for the new ICB was presented, noting that statutory duties remained unchanged until new legislation would be enacted.</p> <p>The Committee reviewed the draft constitution ahead of submission to the January 2026 ICB board. The document currently mirrored the existing ICB's purpose and background whilst new legislation is pending, with the expectation that NHS England will lead future revisions once statutory duties are revised.</p>
Committee assured/ decision	The Committee noted the West and North London ICB Draft Constitution and supported a document going to the Board.
Follow-on work	To submit to the Board (completed)
Recommendation to Board	Superseded.

Item	Resilience/ Emergency planning
Summary of item	Full compliance was reported for the ICB and substantial compliance for the ICS, highlighting effective incident response despite staff turnover, and identified cyber security, supply chain, and infection control as top risks.
Committee assured/ decision	The Committee were assured of the Resilience/ Emergency planning process.
Follow-on work	N/A
Recommendation to Board	To note

Item	Freedom to Speak Up (FTSU)
Summary of item	The Committee were advised that there had been no new FTSU cases since the May 2025 Audit and Risk Committee but three ongoing cases continued to require additional support.
Committee assured/ decision	The Committee noted and were assured of the Freedom to Speak Up report.
Follow-on work	To continue supporting the existing FTSU cases.
Recommendation to Board	To note



Item	Review of losses and special payments (incl. Single Tender Waivers)
Summary of item	Seven breaches were detailed, covering areas including primary care, continuing healthcare and legal challenges and a downward trend in breach incidents was noted.
Committee assured/ decision	The Committee were assured of the review of losses and special payments process.
Follow-on work	Review HR processes to ensure they were fit for purpose in the context of ongoing changes and confirm recovery status with relevant departments.
Recommendation to Board	To note

Present – Members

Name	Role/ organisation
Simon Perry	Chair and Non-Executive Member, NHS NW London
Anita Charlesworth	Non-Executive Member

Present - Attendees

Name	Role/ organisation
Mike Bell (MB)	Chair, NHS NW London and NC London
Frances O’Callaghan (FO)	Chief Executive, NHS NW London and NC London
Steve Bloomer (SBlo)	Chief Finance Officer, NHS NW London and NC London
SarahLouise Morgan (SLM)	Chief People Officer, NHS NW London and NC London
Alex Stiles (AS)	Director of Finance – Reporting, NHS NW London
Mandip Riyat (MR)	Head of Financial Control NHS NW London
Nick Atkinson (NA)	Internal Auditor, RSM
Matt Wilson (MW)	LCFS, RSM
Jonathan Gooding (JG)	Deloitte
Nick Jepps (NJ)	Deloitte
Martyn Schofield (MS)	Company Secretary, NHS NW London
Josie Onianwa (JO)	Governance Manager, NHS NW London
Nathan Welch (NW)	EPRR Lead NHS NC London and NW London
David Thomas (DT)	Deputy Director of ICT Operations NWL London



Audit & Risk Committee 10 March 2026

Item	Board Assurance Framework 2025/26 including Corporate Risk Register
Summary of item	<p>It was reported that normally in February/March an end of year assessment was undertaken of each strategic risk by the relevant Executive Director. This forms the basis for the creation of a Board Assurance Framework (BAF) against the strategic objectives for the year ahead along with a refresh of the board risk appetite statement.</p> <p>It was noted that there would be a new Board Assurance Framework for West and North London as well as risk management sessions with the Board once appointed. This would be post 1 April 2026 and therefore this report was a formal closure of the NWL BAF along with a summary of how the risks have been managed during 25/26.</p>
Committee assured/ decision	The Committee approved the Board Assurance Framework 2025/26 including BAF 6 – ICB Governance (which was assigned to the committee) and reviewed and noted the closure of the 25/26 Board Assurance Framework (BAF); and noted the Corporate Risk Register (CRR) which details the escalated operational risks from across NWL.
Follow-on work	To review and update the BAF with the Executive team.
Recommendation to Board	To note the Board Assurance Framework and Corporate Risk Register for 25/26 and that there would be a new Board Assurance Framework for West and North London as well as risk management sessions with the Board once appointed.

Item	Internal Audit Progress Report 2025/2026
Summary of item	<p>Internal audit findings were presented, including progress against the plan 25/26 plan and the need for prioritised follow-up on outstanding actions, with discussions about ongoing improvements and process automation.</p> <p>It was noted that the Merger Due Diligence Review set out an independent assessment of the process the ICB was undergoing alongside NC London ICB in preparing to merge as the new ICB from 1 April 2026 and a substantial assurance was provided.</p> <p>It was reported that a Draft Head of Audit Opinion was provided that NWL ICB has an adequate and effective framework for risk management, governance and internal control. This was consistent with the opinion provided last year.</p>
Committee assured/ decision	The Committee noted the final reports on Risk Management (Reasonable Assurance) and Contract management (Partial Assurance), Progress was reported against the 2025/26 internal audit plan; Merger due diligence review, the draft Head of Internal Audit opinion for 2025/26, the Planning priorities for



	2026/27 and Progress in implementing actions and proposal for reassessing actions for the new WNL ICB.
Follow-on work	<ul style="list-style-type: none"> IT and HR to cross-check the refreshed staff establishment with the IT asset register post-transition Internal Audit to continue to follow up actions with the relevant executives and teams
Recommendation to Board	To note

Item	External Audit Update 2025/2026
Summary of item	<p>The External Auditors presented the interim audit update report to the Audit and Risk Committee, reflecting on the progress of our 2025/26 audit for North West London ICB. It was noted that the work continues to be informed by the environment of the ICB, particularly as it navigates significant strategic and operational changes.</p> <p>These included the recent implementation of the ISFE 2 accounting system, the merger with NCL ICB on 1 April 2026, and the ongoing management of complex financial pressures. This report provided an overview of Deloitte interim procedures, key observations, and an update on their risk assessment. Deloitte thanked Finance and Management for their ongoing engagement during their interim procedures.</p> <p>The auditors remain on track to commence the final audit visit on 27 April 2026, with the aim of completing the year-end audit by the national deadline of 19 June 2026.</p>
Committee assured/ decision	The committee noted and were assured of the External Audit Update 2025/2026.
Follow-on work	To continue to work on and complete the final audit report.
Recommendation to Board	To note

Item	NWL ICB 2025/2026 Year End Preparation
Summary of item	<p>It was stated that the preparation for the 2025/26 year-end had started and this paper covered the ICB's process and approach for the completion of the 2025/26 Statutory Accounts and Annual Report.</p> <p>It was reported that this year represented the first "normal" year-end for North West London ICB in several years. However, the process was significantly influenced by the ongoing staff consultation, and the associated risks and mitigations as outlined within the report.</p> <p>In contrast to previous audit cycles, the interim audit was completed on schedule, and no issues were identified. Over the past two years, the ICB Finance team and the Deloitte audit team have established a strong and collaborative working</p>



	relationship. With effective planning in place, the final audit process was expected to progress smoothly
Committee assured/ decision	The committee noted and were assured of the year end preparation 2025-26
Follow-on work	To continue to work on and complete the NWL ICB 2025/26 Statutory Accounts and Annual Report.
Recommendation to Board	To note

Item	NWL ICB Local Counter Fraud Progress Report 2025/26
Summary of item	<p>An update on Local Counter Fraud Specialist (LCFS) activity was provided since the last Audit and Risk Committee meeting. It confirmed notable progress against the 2025/26 work plan.</p> <p>Key messages included continued improvement in controls over Personal Health Budgets, resulting in significant savings since April 2025, delivery of targeted fraud awareness activity, and ongoing management of fraud risks and investigations.</p> <p>Overall compliance with the Counter Fraud Functional Standards remains Green, and priority areas for the 2026/27 work plan were outlined for committee consideration.</p>
Committee assured/ decision	The committee were assured of the NWL ICB local Counter Fraud Progress Report 2025/26.
Follow-on work	
Recommendation to Board	To note

Item	WNL Policies:
Summary of item	<p>A number of key policies were required to be in place by 'day one' of West and North London ICB to safely and effectively operate. Conflicts of Interest; Fraud & Bribery and Freedom to Speak Up are prioritised policies that require approval by the Audit & Risk Committee of both NWL and NCL ICBs.</p> <p>These policies have been created using a 'best of both' approach from the existing policies in place for NWL and NCL ICBs. The Fraud & Bribery Policy has been reviewed by the RSM fraud team. Advance approval of these key policies mitigates the risk associated with West and North London operating without robust guidance and processes in place.</p> <p>There are two other West and North London policies that are due to be submitted to the Committee for approval but are not yet ready:</p> <ul style="list-style-type: none"> • Sponsorship and Joint Working with the Pharmaceutical Industry • IG Incident Management Policy



	These will be circulated for approval via e-governance mid-March 2026.
Committee assured/ decision	The Committee approved the following policies that will be adopted on 1 April 2026 by West and North London ICB Board: <ul style="list-style-type: none"> • Conflicts of Interest • Fraud & Bribery • Freedom to Speak Up
Follow-on work	Sponsorship and Joint Working with the Pharmaceutical Industry and IG Incident Management Policies would be circulated for approval via e-governance mid-March 2026.
Recommendation to Board	To adopt and endorse

Item	Review of losses and special payments (incl. Single Tender Waivers)
Summary of item	One loss was report in relation to a historical NHS block service and five breaches of the ICB procurement policy noted in the report since the last Audit & Risk Committee and details were given in the report.
Committee assured/ decision	The Committee were assured of the review of losses and special payments process.
Follow-on work	
Recommendation to Board	To note

Item	Data Security & Protection Toolkit (Corporate) Update and Data Protection Policies
Summary of item	<p>The NWL ICB Audit & Risk Committee were updated on progress for the Data Security & Protection Toolkit (DSPT) 25/26:</p> <ul style="list-style-type: none"> • Fieldwork has commenced as of W/C 16/02/2026. • Stakeholders have submitted all evidence items for all audited contributing outcomes. • DSPT submission is due end of March 2026. <p>The intention was to achieve 'Standards Met', as per all other previous years. It was noted that monthly reports were presented at the monthly NWL ICB IG Committee (chaired by the Caldicott Guardian and Chief Clinical Information Officer).</p> <p>Subject Access Request Policy and IG and IT Security Incident Data Protection Policies were tabled for alignment across NWL and NCL</p>



Committee assured/ decision	The Committee were assured of the Data Security & Protection Toolkit (Corporate) Update and the Two Data Protection Policies.
Follow-on work	Continue to work on the Data Security & Protection Toolkit (Corporate).
Recommendation to Board	To note

Present – Members

Name	Role/ organisation
Simon Perry	Chair and Non-Executive Member, NHS NW London
Anita Charlesworth	Non-Executive Member

Present - Attendees

Name	Role/ organisation
Mike Bell (MB)	Chair, NHS NW London and NC London
Katie Fisher (KF)	Chief Executive, NHS NW London and NC London
Steve Bloomer (SBlo)	Chief Finance Officer, NHS NW London and NC London
SarahLouise Morgan (SLM)	Chief People Officer, NHS NW London and NC London
Manpareet Hothi (MH)	Deputy Chief Finance Officer, NHS NW London
Alex Stiles (AS)	Director of Finance – Reporting, NHS NW London
Mandip Riyat (MR)	Head of Financial Control NHS NW London
Nick Atkinson (NA)	Internal Auditor, RSM
Matt Wilson (MW)	LCFS, RSM
Jonathan Gooding (JG)	Deloitte
Nick Jepps (NJ)	Deloitte
Martyn Schofield (MS)	Company Secretary, NHS NW London
Josie Onianwa (JO)	Governance Manager, NHS NW London
Mansour Faez (MF)	Head of Data Protection and Data Protection Officer

Apologies

Name	Role/ organisation
Mike Bell (MB)	Chair, NHS NW London and NC London