

## HYWEL DDA UNIVERSITY HEALTH BOARD – AUDIT & RISK ASSURANCE COMMITTEE DRAFT ANNUAL WORK PLAN 2024/25

The proposed work programme is aligned to the requirements of the 2012 Revised NHS Wales Audit Committee Handbook, Draft Terms of Reference and example agenda and timetable.

AGENDA ITEM/ISSUE	LEAD	16 April 2024	9 May 2024	18 June 2024	9 July 2024	13 Aug 2024	15 Oct 2024	10 Dec 2024	11 Feb 2025	April 2025
<b>INTRODUCTIONS</b>										
Apologies	<b>Chair</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓
Declaration of Interests	<b>All</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓
<b>GOVERNANCE</b>										
Minutes from previous meeting	<b>Chair</b>	✓		✓		✓	✓	✓	✓	✓
Matters Arising & Table of Actions	<b>Chair</b>	✓		✓		✓	✓	✓	✓	✓
Matters Arising not on agenda	<b>Chair</b>	✓		✓		✓	✓	✓	✓	✓
Self-Assessment of Committee's effectiveness	<b>Chair</b>					✓		✓		
Review and report upon the adequacy of arrangements for declaring, registering and handling interests	<b>JW</b>		✓							✓
Receive full report of all offers of gifts and hospitality	<b>JW</b>		✓							✓
Escalation Status Update	<b>PK/LD</b>	✓		✓		✓	✓	✓	✓	✓
Compliance with Ministerial Directions	<b>JW</b>		✓							
Compliance with Welsh Health Circulars (WHCs)	<b>JW</b>		✓							
Review Draft/Final ARAC Annual Report	<b>Chair</b>		✓							
Review Draft/Final Board Effectiveness Report	<b>JW</b>		✓							
Review Draft/Final Accountability Report, including Annual Governance Statement	<b>JW</b>		✓ (Draft)		✓ (Final)					
Review Annual Head of Internal Audit Report and assoc op (incl Capital/PFI)	<b>JJ</b>		✓ (Draft)	✓ (Final)						

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Review, agree and recommend to the Board the audited accounts & financial statements	<b>HT</b>		✓ (Draft)		✓ (Final)					
Audit Enquiries to those charged with Governance and Management	<b>HT</b>		✓							
Internal Audit: Annual Governance Statement Review	<b>JJ</b>				✓					
Audit Wales ISA 260 incl Letter of Representation	<b>Audit Wales</b>				✓					
Review the Health Board's Annual Report (Overview & Perf Section)	<b>HT</b>		✓ (Draft)		✓ (Final)					
Review changes to Standing Orders & Standing Financial Instructions*	<b>JW</b>									
Annual Review of Standing Orders and Standing Financial Instructions	<b>JW</b>		✓							✓
Scheme of Delegation	<b>JW</b>						✓			
All Wales NHS Audit Committee Chairs' Meeting Update	<b>Chair</b>					✓	✓	✓	✓	✓
Contract and Procurement Processes – Governance	<b>JW</b>	✓								
Annual Review of Terms of Reference/membership	<b>Chair/JW</b>			✓						
Procedure 175: Management of Board and Committees SOP	<b>JW</b>						✓			
Review of any other sources of external assurance to ensure approp planning & coordination and that the Board is informed accordingly of any issues relating to compliance, risks of non-compliance & recommendations	<b>All</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓
Provide assurances through where a significant activity is shared with another organisation (eg NWSSP, JCC)	<b>HT/SM</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓

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Receive assurances from internal audit performed at these organisations that risks in the services provided to them are adequately managed and mitigated with appropriate controls	<b>JJ</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓
Review of Capital & PFI Audit Reports including results & the adequacy of executive & management responses to any issues identified and ensuring that they are acted upon	<b>EJ</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓
<b>FINANCIAL FOCUS</b>										
Review risks and controls around financial management (via Financial Assurance Report)	<b>HT</b>	✓		✓		✓	✓	✓	✓	✓
Review Annual Summary of Single Tender Actions (STAs)	<b>HT</b>			✓						
Receive Post Payment Verification (PPV) report	<b>HT</b>			✓				✓		
Receive PPV annual report	<b>HT</b>			✓						
Receive Primary Care PPV report	<b>JP</b>			✓				✓		
Annual statement of financial procedures	<b>HT</b>								✓	
Review of Schedule of Losses & Compensation*	<b>HT</b>									
Receive reports which record the basis of decisions where the HB awards additional funding to contractors outside the terms of the contract *	<b>HT</b>									
Non-Clinical Temporary Staff/Agency Spend and Numbers	<b>HT/LG</b>	✓								
NuroKor Write-Off	<b>HT</b>	✓								
Industrial Action Payments	<b>HT/AG</b>	✓								

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<b>AUDIT WALES</b>										
Review External Audit Plan via update reports	<b>Audit Wales</b>	✓		✓		✓	✓	✓	✓	✓
Approve External Audit Strategy & Annual Audit Plan (designed to implement the strategy) & assoc fees	<b>Audit Wales</b>	✓								✓
Review of External Audit Reports including results & the adequacy of executive & mgmt responses to any issues identified and ensure that the other Cttees monitor & report back	<b>Audit Wales</b>	✓		✓		✓	✓	✓	✓	✓
Consider any Audit Wales National Value for Money Examinations & Performance Reports	<b>Audit Wales</b>	✓		✓		✓	✓	✓	✓	✓
Receive the Auditor's General report to those charged with governance (Year-end)	<b>Audit Wales</b>		✓							
Structured Assessment 2023 Management Response Update	<b>Audit Wales/JW</b>					✓			✓	
Structured Assessment 2024	<b>Audit Wales</b>							✓	✓	
Follow-up Review of Primary Care	<b>Audit Wales/JP</b>	✓								
Review of Operational Governance Arrangements across Service Directorates	<b>Audit Wales/AC</b>	D		✓						
Review of Cost Savings Arrangements Report and HDdUHB Management Response	<b>Audit Wales/HT</b>					✓				
Review of Urgent and Emergency Care	<b>Audit Wales/AC</b>	D				D	D	D	✓	
Planned Care Review	<b>Audit Wales/AC</b>								✓	
Review of Arrangements for Capital Programme Prioritisation	<b>Audit Wales/LD</b>								✓	

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Review of the Management of Outpatients	<b>Audit Wales/AC</b>									✓
Review of Investment in Digital Systems	<b>Audit Wales/HT</b>									
<b>NWSSP – AUDIT AND ASSURANCE SERVICES – INTERNAL AUDIT</b>										
Internal Audit: Audit Plan Progress Report	<b>JJ</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓
Review and approve Annual Internal Audit Plan	<b>JJ</b>	✓								✓
Review of Internal Audit Reports including results & the adequacy of executive & management responses to any issues identified and ensuring that they are acted upon	<b>JJ</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓
Review and approve Internal Audit terms of reference (charter) and the effectiveness of internal audit	<b>JJ</b>	✓								
WGH RAAC Internal Major Incident (Reasonable Assurance)	<b>JJ/AC</b>	✓								
Transforming Urgent & Emergency Care (Reasonable Assurance) and update	<b>JJ/AC</b>	✓				✓	✓			
Cleanliness/Cleaning Standards (Limited Assurance)	<b>JJ/AC</b>	D	✓							
Elective Waiting List Management – SCP (Reasonable Assurance)	<b>JJ/AC</b>	✓								
GGH Fire Enforcement (BJC1) (Limited Assurance)	<b>JJ/AC</b>	D	✓							
Records Digitisation Follow-up (Reasonable Assurance)	<b>JJ/AC</b>	✓								
Discharge Management (Limited Assurance) and update	<b>JJ/AC</b>	✓				✓				
Agency/Rostering (Reasonable Assurance)	<b>JJ/LG</b>	✓								

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Cross Hands Health & Wellbeing Centre Capital Scheme (Reasonable Assurance)	<b>JJ/LD</b>	✓								
Consultant Job Planning Follow-up (Limited Assurance) and update	<b>JJ/MH</b>	✓				✓				
BGH Chemotherapy Day Unit Review (Final Briefing Paper) and update	<b>JJ/AC</b>			✓		✓				
RAAC Programme WGH (Substantial Assurance)	<b>JJ/LD</b>			✓						
Planning Maturity Matrix (Reasonable Assurance)	<b>JJ/LD</b>			✓						
Accelerated Cluster Development (Reasonable Assurance)	<b>JJ/JP</b>			✓						
Emergency Response Planning – Industrial Action (Reasonable Assurance)	<b>JJ/AG</b>			✓						
Health & Care Quality Standards/Duty of Quality (Reasonable Assurance)	<b>JJ/SD</b>			✓						
Nurse Staffing Levels (Wales) Act 2016 (Reasonable Assurance)	<b>JJ/SD</b>					✓				
Falls Management (Reasonable Assurance)	<b>JJ/SD</b>						✓			
Emergency and Business Continuity Planning (Reasonable Assurance)	<b>JJ/AG</b>						✓			
Digital Benefits Realisation (Substantial Assurance)	<b>JJ/HT</b>						✓			
Ultrasound Services (Reasonable Assurance)	<b>JJ/AC</b>					D	✓			
Speaking Up Safely (Reasonable Assurance)	<b>JJ/LG</b>						D	✓		
Nursing Management (Limited Assurance)	<b>JJ/SD</b>						D	✓		
Discharge Management Follow-up (Limited Assurance)	<b>JJ/AC</b>							✓		

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Energy Management (Reasonable Assurance)	JJ/AC							✓		
Capital Systems (Reasonable Assurance)	JJ/AC							✓		
Cash Management (Substantial Assurance)	JJ/HT						D	✓		
Health & Safety	JJ/JS						D	D	✓	
Management of Bed Capacity	JJ/AC							D	✓	
Mortuary Services	JJ/AC							D	✓	
Financial Management	JJ/HT							D	✓	
Executive Team Working	JJ/PK/JW								✓	
Targeted Intervention Governance	JJ/PK/JW								✓	
Elective Waiting List Management	JJ/AC								✓	
Learning Lessons	JJ/SD								✓	
Medical Workforce (Medical Locums Planned Care)	JJ/MH								✓	
Performance Management Arrangements	JJ/HT								✓	
IT/Digital – Data Quality/Use of Data	JJ/HT								✓	
Digital Strategy Partner (IC)	JJ/HT								✓	✓
Consultant Job Planning Follow-up (2)	JJ/MH									✓
Primary Care Strategy including Managed Practices	JJ/JP									✓
UHB Procurement - Contract Management	JJ/HT									✓
Annual Planning	JJ/LD									✓
Cleanliness/Cleaning Standards Follow-up	JJ/AC									✓
Withybush Hospital (WGH) RAAC	JJ/AC									✓
Continuing Health Care	JJ/JP									✓
Revised Operational Governance arrangements	JJ/AC									D
Estates Facilities Directorate	JJ/AC									D

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<b>CLINICAL AUDIT</b>										
Review annual forward clinical audit plan and terms of reference	<b>SD</b>			✓				✓		
Review the effectiveness of clinical audit – consider recommendations from the Effective Clinical Practice Group on suggested areas of activity for review by internal audit	<b>SD</b>							✓		
<b>DEEP DIVE</b>										
TBC *										
<b>ASSURANCE AND RISK</b>										
Audit Tracker	<b>JW/CW</b>	✓		✓		✓	✓		✓	
Risk Assurance Report	<b>JW/CW</b>					✓		✓		✓
Risk Assessment Procedure	<b>JW</b>			✓						
Scrutiny of Outstanding Improvement Plans *	<b>JW/CW</b>									
<b>COUNTER FRAUD</b>										
Review work plan & results from Counter Fraud activities, including anti fraud policies, etc.	<b>CFO</b>	✓		✓		✓	✓	✓	✓	✓
To provide an update on the cases highlighted as part of the counter fraud update report (In-Committee)	<b>CFO</b>	✓		✓		✓	✓	✓	✓	✓
Review and approve Counter Fraud Annual Report	<b>CFO</b>	✓								✓
Review and approve annual forward work plan for Counter Fraud activities	<b>CFO</b>	✓								✓
NHS CF Authority SRT Return	<b>CFO</b>	✓								✓
Guidance on Offence of Failure to Prevent Fraud	<b>HT</b>							✓		
Annual Review of Requisitions	<b>CFO</b>								✓	
Review the Health Board's assessment against NHS Protect Qualitative Assessment Reviews*	<b>CFO</b>									

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<b>FOR INFORMATION</b>										
ARAC Work Programme 2024/25	<b>Chair</b>	✓		✓		✓	✓	✓	✓	✓
National Internal Audit Reports *										
<b>REVIEW OF THE MEETING</b>										
Matters & Risks for Escalation to the Board	<b>Chair/JW</b>	✓		✓		✓	✓	✓	✓	✓

\* To be included on agenda as applicable

**Initials**

AC – Andrew Carruthers AG – Ardiana Gjini CH – Carly Hill CW – Charlotte Wilmshurst CFO – Counter Fraud Officer CSO – Committee Services Officer EDs – Executive Directors EJ – Eifion Jones HIW – Healthcare Inspectorate Wales	HT – Huw Thomas IMs – Independent Board Members JJ – James Johns JP – Jill Paterson JW – Joanne Wilson KJ – Keith Jones LC – Liz Carroll LD – Lee Davies LO’C – Louise O’Connor	LG – Lisa Gostling MH – Mark Henwood NLI – Nicola Llewellyn PK – Philip Kloer RE – Rob Elliott SD – Sharon Daniel SMJ – Sian-Marie James TP – Tracy Price
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<b>Audit Committee Tasks</b>		<b>16 April 2024</b>	<b>9 May 2024</b>	<b>18 June 2024</b>	<b>9 July 2024</b>	<b>13 Aug 2024</b>	<b>15 Oct 2024</b>	<b>10 Dec 2024</b>	<b>11 Feb 2025</b>	<b>April 2025</b>
Prepare Schedule of meeting dates	<b>JW/CSO</b>							✓		
Agenda Setting Meeting with Chair & Exec Lead (at least 1m prior to mtg)	<b>Chair/JW</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓
Disseminate agenda & papers 7 days prior to meeting	<b>CSO</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓
Minutes and action log to be circulated within 7 days of the meeting	<b>CSO</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓
Produce ARAC Update Report for Board	<b>Chair/JW/ CSO</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓
Monitor agreed actions from previous meetings	<b>CSO</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓
Develop & monitor annual work plan linked to corporate objectives, assurance framework and Local and national priorities for Audit.	<b>Chair/JW</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓
Ongoing Development of IMs (Briefings/Training/Development sessions)	<b>Chair/JW</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓
Annual Report on Committee's activity for onward submission to the Board – timed to support AGS	<b>Chair/JW</b>		✓							
Process for regular and rigorous self assessment of Committee's effectiveness	<b>Chair/JW +IMs</b>					✓				
Annual bi-lateral meeting between Chair & LCFS *	<b>CFO</b>									
Independent Members private discussions with Internal & External Audit, HIW and LCFS *	<b>All IMs</b>								✓	
Assess performance of Internal Audit *	<b>Chair/IMs</b>								✓	
Assess performance of External Audit *	<b>Chair/IMs</b>								✓	

\* Separate meeting