

## ALL WALES AUDIT COMMITTEE CHAIRS (AWACC) MEETING NOTES FROM THE MEETING HELD REMOTELY VIA MICROSOFT TEAMS ON 26 JANUARY 2026 AT 10AM

**Please note, this is not intended to serve as a formal minute of the meeting. It is a Copilot-generated summary designed to support those who were unable to attend and to inform the actions and decisions log.**

**It was agreed at the meeting held on 30 September that formal minutes would not be taken or presented in a public format. This decision reflects the nature of the All Wales Audit Chairs Committee, which is not a decision-making forum but rather a valuable peer support group.**

### **MEMBERS PRESENT:**

Peter Curran	Chair, Welsh Ambulance Services NHS University Trust
Anne Beegan	Audit Wales ( <i>Part 1 only</i> )
Simon Cookson	NWSSP Internal Audit ( <i>Part 1 only</i> )
Graham Dainty	Head of NHS Counter Fraud Services (Wales) ( <i>Part 1 only</i> )
Stephen Elliot	Powys Teaching Health Board, Independent Member
Rhodri Evans	Hywel Dda University Health Board, Independent Member ( <i>joined at 11:36am during item 7.1</i> )
Gareth Jones	Velindre NHS Trust, Independent Member
Iwan Jones	Aneurin Bevan University Health Board, Independent Member
Alistair Klaas	Independent member – Executive Board (DDHCW) ( <i>Deputising for Marian Jones</i> )
Alun Lloyd	Health Education and Improvement Wales
Trish Mills	Director of Corporate Governance/Board Secretary, Welsh Ambulance Services NHS University Trust
Carl Window	Counter Fraud Manager, Welsh Ambulance Services NHS University Trust ( <i>Part 1 only</i> )
Dave Thomas	Audit Wales ( <i>Part 1 only</i> )
Anthony Veale	Audit Wales ( <i>left at 10:30am</i> )

### **IN ATTENDANCE:**

Sarah Harland	Secretariat, Welsh Ambulance Services NHS University Trust
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### **APOLOGIES:**

Pippa Britton	Chair of the Board, Public Health Wales
Andrew Doughton	Audit Wales
Dave Edwards	Cardiff & Vale University Health Board, Independent Member
Helen Jones	Audit Wales
Marian Jones	Digital Health Care Wales, Independent Member

Paul Lambert	Betsi Cadwaladr University Health Board Independent Member
Ceri Mcgaugie	Betsi Cadwaladr University Health Board, Corporate Office
Patsy Roseblade	Cwm Taf Morgannwg, Independent Member
Nuria Zolle	Swansea Bay University Health Board, Independent Member

## **PART A - EXTERNAL BRIEFINGS**

### **Agenda Item 3 Audit Wales Update**

- **Transition & Thanks:** Dave Thomas confirmed his upcoming retirement in March and thanked the group for their engagement.
- **Governance Activities:** Audit Wales has been active in the governance space, collaborating with the All Wales Director of Corporate Governance Group and presenting on best practices for SMART setting objectives in IMTPs and measuring impact.
- **National Reports:** Anne Beegan highlighted ongoing national reports, including access to education for children (with health board relevance), urgent and emergency care, and planned care. Updates on NFI work and fraud-related reports (GP practice list and community pharmacy data pilot) were shared, noting generally good arrangements but some areas for improvement.
- **2025-26 Accounts Audit Update:** Anthony Veale provided a heads-up for the upcoming accounts round:
  - All health boards met last year's deadlines, with Powys slightly delayed but resolved.
  - Regularity opinions for health boards were qualified due to the three-year break-even duty; trusts and SHAs were unqualified.
  - Remuneration report issues (salary sacrifice, temporary senior posts) have clearer guidance this year.
  - Additional senior officer disclosures for hosted bodies expected.
  - Timetable remains similar: accounts due to Welsh Government by early May, audit report by end of June.
  - No major technical changes anticipated; minor updates only.
  - Audits will start earlier, with more interim work post-COVID.
  - No expected disruption from Senedd elections unless a political issue arises during the audit.
- **Structured Assessment Themes:** Dave and Anne noted overall positive findings in corporate governance across health bodies, with variability in Board Assurance Frameworks (BAFs), risk assurance, and financial savings planning. Workforce planning and skills for cost savings and transformation remain areas to watch.

## **Agenda Item 4 Update from Internal Audit**

- **Audit Progress:** Simon Cookson reported audit progress is on track, with most work delivered as planned for 2025/26. The busiest period is January to May, with some last-minute changes expected. About 60% of findings relate to compliance with existing policies and procedures.
- **External Quality Assessment (EQA):** The next EQA will be under new global internal audit standards, requiring a more formal process and sign-off by each Audit Committee. Timing is flexible but ideally completed by summer next year.
- **AI and Efficiency:** Internal audit is exploring AI to improve efficiency, but quality assurance and control will be a focus to mitigate risks. No formal standards yet link AI to audit requirements, but this may change in the future.
- **Audit Metrics:** The percentage of limited/unsatisfactory audits is currently 14% (down from 17-18% last year). Management response times are slightly behind last year but tend to improve as year-end approaches.
- **Resource Pressures:** Internal audit is also facing financial pressures and is looking for ways to work more efficiently.
- **Knowledge Sharing:** There has been a relaunch of the audit database and increased training/support following interest from the Governance Conference.

## **Agenda Item 5 Counter Fraud**

- **Liaison Group Activities:** Carl Window updated on the Counter Fraud Liaison Group's recent work, including positive feedback on group effectiveness and ongoing collaboration with Audit Wales on the National Fraud Initiative (NFI). NHS compliance with NFI is strong, but further improvements and collaboration with internal audit/accounts payable teams are being considered.
- **Strategy & Accreditation:** Input is being provided to the Fighting Fraud Strategy, and accreditation requirements for Counter Fraud qualifications are under review, with updates expected soon from the National Account Fraud Authority.
- **Risk Assessment:** The group is focusing on more coordinated risk assessment approaches across Wales, with outcomes to be shared with the Counter Fraud Steering Group.
- **Chair & Terms:** Carl's role as chair is up for review, but they will continue for stability through the next financial year.
- **Quarterly Report & Resources:** Graham Dainty noted the quarterly report is shared with Directors of Finance and can be made available to Audit Chairs. Resource levels vary across health boards, with Aneurin Bevan best resourced. Graham also announced his upcoming retirement and succession planning.
- **Welsh Government Directions:** New directions for Counter Fraud are expected soon, which will clarify accreditation and training requirements.

## **Agenda Item 6 Update from the Director of Corporate Governance**

- **Community of Practice Conference:** Trish Mills highlighted the success of the first corporate governance community of practice conference, with strong engagement and positive feedback. Plans are underway for another event, likely in October, possibly in Wrexham.
- **Master Classes & Blogs:** Three master classes have been held so far and were well received, covering topics like risk, audit trackers, and governance. These sessions are open to all governance team members and are complemented by a schedule of monthly blogs and master classes.
- **Board Induction Programme:** HEIW presented a new module-based induction programme for board members, designed for both new and existing non-executive and executive directors. The programme will align with local induction and include modules on data interpretation, financial literacy, and performance measures.
- **Shared Learning:** The group is focused on sharing best practices and lessons learned, especially around risk and public accountability meetings, to avoid duplication and promote efficiency across organisations.
- **Information Flow:** Trish emphasised that updates and learnings from the group should flow through Directors of Corporate Governance to individual organisations and that agenda items that are relevant for Audit Committee oversight can be brought to this group as needed.

## **PART B - ALL WALES AUDIT COMMITTEE CHAIRS**

### **Agenda Item 7.1 Deep Dive -Challenges (including conflicts) faced by Audit Committee Chairs and Members**

The Committee discussed the governance implications of audit committee cross-membership, including independence, role clarity and the practical constraints arising from limited non-executive capacity. It was agreed that Directors of Corporate Governance would discuss how best to embed clarity on roles and responsibilities within their organisations to support effective management of any associated conflicts.

**Agenda Item 7.2 Deep Dive - planning for next session (Board Assurance Framework, Risk Management & Appetite, Counter Fraud issues, Audit Committee role in partnership working, Clinical Audits, Financial sustainability/Digital)**

The group agreed that the next deep dive would focus on risk management and risk appetite from an audit committee oversight perspective, rather than operational detail, with Trish and the Chair to draft and circulate a high-level scope for comment, recognising differing levels of organisational maturity.

**Agenda Item 8 Invitation for all members to feedback from their experiences and learnings from the recent Public Accountability Meetings**

Members reflected on their experiences of Public Accountability Meetings.

**Agenda Item 9 Reflections of the Meeting**

The group agreed in principle to hold one meeting per year in person, potentially opening it up to other Audit Committee members. The Chair, Trish and Stephen Elliot volunteered to form a small group to plan the logistics and details for the in-person meeting, aiming for around April. They will send out proposals to the wider group.

**The date and time of the next meeting is to be confirmed.**