

HYWEL DDA UNIVERSITY HEALTH BOARD – AUDIT & RISK ASSURANCE COMMITTEE DRAFT ANNUAL WORK PLAN 2025/26

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	15 April 2025	8 May 2025	24 June 2025	12 Aug 2025	14 Oct 2025	9 Dec 2025	10 Feb 2026	14 April 2026
INTRODUCTIONS									
Apologies	Chair	✓	✓	✓	✓	✓	✓	✓	✓
Declaration of Interests	All	✓	✓	✓	✓	✓	✓	✓	✓
GOVERNANCE									
Minutes from previous meeting	Chair	✓		✓	✓	✓	✓	✓	✓
Matters Arising & Table of Actions	Chair	✓		✓	✓	✓	✓	✓	✓
Matters Arising not on agenda	Chair	✓		✓	✓	✓	✓	✓	✓
Self-Assessment of Committee's effectiveness	Chair			D	✓		✓		
Escalation Status Update	PK/LD/SA	✓		✓	✓	✓	✓	✓	✓
Review and report upon the adequacy of arrangements for declaring, registering and handling interests	JW		✓						✓
Receive full report of all offers of gifts and hospitality	JW		✓						✓
Compliance with Ministerial Directions	JW		✓						
Compliance with Welsh Health Circulars (WHCs)	JW		✓						
Review ARAC Annual Report	Chair		✓						
Review Board Effectiveness Report	JW		✓						
Review Accountability Report, incl Annual Governance Statement	JW		✓ (Draft)	✓ (Final)					
Review Annual Head of Internal Audit Report and Opinion (incl Capital/PFI)	JJ		✓ (Draft)	✓ (Final)					
Internal Audit: Annual Governance Statement Review	JJ		✓	✓					
Review, agree and recommend to the Board the audited accounts & financial statements	HT		✓ (Draft)	✓ (Final)					

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Audit Enquiries to those charged with Governance and Management	HT		✓						
Audit Wales ISA 260 incl Letter of Representation	Audit Wales			✓					
Review the Health Board's Annual Report (Overview & Perf Section)	HT		✓ (Draft)	✓ (Final)					
Review changes to Standing Orders & Standing Financial Instructions*	JW	✓ (SOs)		✓ (SFIs)					
Annual Review of Standing Orders and Standing Financial Instructions	JW	✓ (SOs)		✓ (SFIs)					✓
Scheme of Delegation	JW	✓						✓	
Annual Review of Terms of Reference	Chair/JW			✓					
All Wales NHS Audit Committee Chairs' Meeting Update	Chair				D	✓	✓	✓	✓
NWSSP's Construction Frameworks for Swansea Bay & Hywel Dda UHBs	LD				✓				
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	All	✓	✓	✓	✓	✓	✓	✓	✓
Provide assurances where a significant activity is shared with another organisation (eg NWSSP/JCC)	HT/SM	✓	✓	✓	✓	✓	✓	✓	✓
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	JJ	✓	✓	✓	✓	✓	✓	✓	✓
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	EJ	✓	✓	✓	✓	✓	✓	✓	✓

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AUDIT WALES									
Review External Audit Plan via update reports	Audit Wales	✓		✓	✓	✓	✓	✓	✓
Approve External Audit Strategy & Annual Audit Plan (designed to implement the strategy) & assoc fees	Audit Wales	✓							✓
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	Audit Wales	✓		✓	✓	✓	✓	✓	✓
Consider any Audit Wales National Value for Money Examinations & Performance Reports	Audit Wales	✓		✓	✓	✓	✓	✓	✓
Receive the Auditor's General report to those charged with governance (Year-end)	Audit Wales		✓						
Structured Assessment 2024 Management Response Update	Audit Wales/JW				✓				✓
Structured Assessment 2025	Audit Wales						✓		✓
Review of Urgent and Emergency Care (Part 1 and Part 2)	Audit Wales/AC	D		✓	D	✓	✓		
Planned Care Review	Audit Wales/AC	D		✓					
Review of Capital Investment Prioritisation	Audit Wales/LD			✓					
Cancer Services in Wales: A review of the strategic approach to improving the timeliness of diagnosis and treatment	Audit Wales/AC	✓							
Review of the Management of Outpatients	Audit Wales/AC				D	D	D	D	✓
Deep Dive - Review of Investment in Digital Systems	Audit Wales/HT				D		D	D	✓

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Review of Radiology Services	Audit Wales/AC							D	✓
Deep Dive - Review of the Arrangements to Manage Estates	Audit Wales/JS								D
Review of Cancer Services	Audit Wales/AC								D
National Fraud Initiative Briefing Note	Audit Wales					✓			
Audit Fees Consultation 2026/27	Audit Wales						✓		
INTERNAL AUDIT									
Internal Audit: Audit Plan Progress Report	JJ	✓	✓	✓	✓	✓	✓	✓	✓
Review and approve Annual Internal Audit Plan	JJ	✓							✓
Review of Internal Audit Reports including results & the adequacy of executive & management responses to any issues identified and ensuring that they are acted upon	JJ	✓	✓	✓	✓	✓	✓	✓	✓
Review and approve Internal Audit terms of reference (charter) and the effectiveness of internal audit	JJ	✓							
Standards of Cleanliness IA Update and Action Plan	JS				✓				
Learning Lessons (Reasonable Assurance)	JJ/SD	✓							
Elective Waiting List Management (Substantial Assurance)	JJ/AC	✓							
Consultant Job Planning Follow-up (Reasonable Assurance)	JJ/MH	✓							
Financial Management (Reasonable Assurance)	JJ/HT	✓							
Performance Management (Substantial Assurance)	JJ/HT	✓							

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Executive Team Governance (Substantial Assurance)	JJ/PK/JW	D	✓						
Annual Planning (Reasonable Assurance)	JJ/LD	D	✓						
Digital Strategic Partner (Substantial Assurance)	JJ/HT		✓						
Discharge Management Follow-up (Advisory Report)	JJ/AC			✓					
Standards of Cleanliness Follow-up (Limited Assurance)	JJ/AC/JS	D	D	✓					
Withybush Hospital (WGH) RAAC (Reasonable Assurance)	JJ/AC/JS	D	D	✓					
Continuing Healthcare – Database Maintenance and Finance Processes (Substantial Assurance)	JJ/HT	D	D	✓					
Contract Management (Advisory Report)	JJ/HT			✓					
Follow Up Review (Reasonable Assurance)	JJ/JW			✓					
Corporate Risk: Ophthalmology (Reasonable Assurance)	JJ/AC				✓				
Sickness Management (Limited Assurance)	JJ/LG				✓				
Nursing Management (Limited Assurance)	JJ/SD				✓				
Validation of Emergency Department Waiting Time Data (Limited Assurance)	JJ/AC					✓			
Control of Contractors (Advisory Report)	JJ/JS					✓			
Human Tissue Authority (Limited Assurance)	JJ/JS					✓			
Commissioning – Long Term Agreements (Reasonable Assurance)	JJ/LD					✓			
Capital Governance Arrangements (Advisory Report)	HR/EJ/LD					✓			

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Medical Devices Regulations (Substantial Assurance)	JJ/AC						✓		
Escalation Governance (Substantial Assurance)	JJ/PK/JW							✓	
Managed Practices (Reasonable Assurance)	JJ/AC						D	✓	
Vaccination and Immunisation (Limited Assurance)	JJ/AG					D	D	✓	
Patient Experience (Reasonable Assurance)	JJ/SD							✓	
Cyber Security (IC) (Substantial Assurance)	JJ/HT						D	✓	
Level 3 / 4 Directorates	JJ/HT						D	D	✓
Operational Governance Arrangements	JJ/AC						D	D	✓
Theatre Stock System Implementation	JJ/AC							D	✓
Decision Making for High Cost Drugs	JJ/HT							D	✓
Departmental / Local IT systems management	JJ/HT							D	✓
Estates Assurance – Space Utilisation	JJ/LD							D	✓
Wellsky System	JJ/HT								
Joint Committee with SBUHB	JJ/JW								✓
Medical Workforce Stabilisation	JJ/MH								✓
GP Out of Hours	JJ/AC								✓
Major Infrastructure Investment Plan	JJ/LD								✓
Infection Prevention & Control	JJ/SD								✓
IRMER	JJ/JS								D
Sickness Management Follow-up	JJ/LG								
Human Tissue Authority Follow-up	JJ/JS								
Validation of Emergency Department Waiting Time Data Follow-up	JJ/AC								
Estates/Facilities Directorate – Cleaning Standards	JJ/JS								
Commissioning – Third Sector	JJ/AC								

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Follow up and agreed Action Implementation Tracking -	JJ/JW								
Integrated Audit & Assurance Plans (SSU) – Withybush General Hospital Fire – Phase 2	EJ/LD								
Glangwili General Hospital Fire – Phase 2	EJ/LD								
CLINICAL AUDIT									
Review annual forward clinical audit plan and terms of reference	SD	✓				✓			✓
Review the effectiveness of clinical audit – consider recs from the ECPG on suggested areas of activity for review by internal audit	SD	✓				✓			✓
FINANCIAL FOCUS									
Review risks and controls around financial management (via Financial Assurance Report)	HT	✓		✓	✓	✓	✓	✓	✓
Review Annual Summary of Single Tender Actions (STAs)	HT			✓					
Annual statement of financial procedures	HT							✓	
Immaterial over and underpayment of salaries (IC)	HT							✓	
Receive Post Payment Verification (PPV) report	HT			D	✓			D	✓
Receive PPV annual report	HT			D	✓				
Receive Primary Care PPV report	JP			D	✓			D	✓
Review of Schedule of Losses & Compensation*	HT								
Receive reports which record the basis of decisions where the HB awards additional funding to contractors outside the terms of the contract *	HT								

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COUNTER FRAUD									
Review work plan & results from Counter Fraud activities, including anti fraud policies, etc.	CFO	✓		✓	✓	✓	✓	✓	✓
To provide an update on the cases highlighted as part of the counter fraud update report (In-Committee)	CFO	✓		✓	✓	✓	✓	✓	✓
Review and approve Counter Fraud Annual Report	CFO	✓							✓
Review and approve annual forward work plan for Counter Fraud activities	CFO	✓							✓
NHS CF Authority SRT Return	CFO	✓							✓
Right To Work Governance and Checks (In-Committee)	AC/RE	✓		✓					
Annual Review of Requisitions (as part of main Counter Fraud update)	CFO							✓	
Counter Fraud, Bribery and Corruption Policy Review (3 yearly)	CFO				✓				
Review the Health Board's assessment against NHS Protect Qualitative Assessment Reviews*	CFO								
ASSURANCE AND RISK									
External Recommendations and WHC Assurance Report	JW/CW			✓		✓		✓	
Risk Assurance Report	JW/CW	✓			✓		✓		✓
Risk Management Framework and Strategy	JW/CW				✓				
Scrutiny of Outstanding Impr Plans *	JW/CW								
DEEP DIVE									
TBC *									
FOR INFORMATION									
ARAC Work Programme 2025/26	Chair	✓		✓	✓	✓	✓	✓	✓
Audit Wales Letter regarding Future Report Writing Style					✓				
National Internal Audit Reports *									

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REVIEW OF THE MEETING									
Matters & Risks for Escalation to the Board	Chair/JW	✓		✓	✓	✓	✓	✓	✓

* 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 JS – James Severs 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 SA – Shaun Ayres SD – Sharon Daniel SMJ – Sian-Marie James TP – Tracy Price
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Audit Committee Tasks		15 April 2025	8 May 2025	24 June 2025	12 Aug 2025	14 Oct 2025	9 Dec 2025	10 Feb 2026	14 April 2026
Prepare Schedule of meeting dates	JW/CSO						✓		
Agenda Setting Meeting with Chair & Exec Lead (at least 1m prior to mtg)	Chair/JW	✓	✓	✓	✓	✓	✓	✓	✓
Disseminate agenda & papers 7 days prior to meeting	CSO	✓	✓	✓	✓	✓	✓	✓	✓
Minutes and action log to be circulated within 7 days of the meeting	CSO	✓	✓	✓	✓	✓	✓	✓	✓
Produce ARAC Update Report for Board	Chair/JW/CSO	✓	✓	✓	✓	✓	✓	✓	✓
Monitor agreed actions from previous meetings	CSO	✓	✓	✓	✓	✓	✓	✓	✓
Develop & monitor annual work plan linked to corporate objectives, assurance framework and Local and national priorities for Audit	Chair/JW	✓	✓	✓	✓	✓	✓	✓	✓
Ongoing Development of IMs (Briefings/Training/Development sessions)	Chair/JW	✓	✓	✓	✓	✓	✓	✓	✓
Annual Report on Committee's activity for onward submission to the Board – timed to support AGS	Chair/JW		✓						
Process for regular and rigorous self assessment of Committee's effectiveness	Chair/JW +IMs			D	✓		✓		
Annual bi-lateral meeting between Chair & LCFS *	CFO							✓	
Independent Members private discussions with Internal & External Audit, HIW and LCFS *	All IMs							✓	
Assess performance of Internal Audit *	Chair/IMs							✓	
Assess performance of External Audit *	Chair/IMs							✓	

* Separate meeting