

## 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 Report	<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 (TI 41)	<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)						
Review, agree and recommend to the Board the audited accounts & financial statements	<b>HT</b>		✓ (Draft)		✓ (Final)					

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Audit Enquiries to those charged with Governance and Management	HT		✓							
Internal Audit: Annual Governance Statement Review	JJ				✓					
Audit Wales ISA 260 incl Letter of Representation	<b>Audit Wales</b>				✓					
Review the Health Board's Annual Report (Overview & Perf Section)	HT		✓ (Draft)		✓ (Final)					
Review changes to Standing Orders & Standing Financial Instructions*	JW									
Annual Review of SOs and SFIs	JW						✓			
Scheme of Delegation	JW						✓			
All Wales NHS Audit Committee Chairs' Meeting Update	Chair					✓	✓	✓	✓	✓
Contract and Procurement Processes – Governance	JW	✓								
Annual Review of TORs/membership	Chair/JW			✓					✓	
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 through where a significant activity is shared with another organisation (eg NWSSP, EASC, WHSSC)	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	✓	✓	✓	✓	✓	✓	✓	✓	✓

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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 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 - review changes to the accounting policies & comment on the process for review of the accounts prior to submission for audit	<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>									
Welsh Risk Pool colleagues to attend ARAC meeting to answer questions from the membership and provide assurance.	<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>	✓								
<b>CLINICAL AUDIT</b>										

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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>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 & management responses to any issues identified and ensure that the other Committees 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 - Core 2024	<b>Audit Wales</b>							✓	✓	
Follow-up Review of Primary Care	<b>Audit Wales/JP</b>	✓								
Review of Unscheduled Care	<b>Audit Wales/AC</b>	D				✓				
Review of Operational Governance Arrangements across Service Directorates	<b>Audit Wales/AC</b>	D		✓						

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Review of Operational Governance Arrangements across Service Directorates – Management Response	<b>AC</b>								✓	
Review of Urgent and Emergency Care	<b>Audit Wales</b>						✓			
Planned Care review	<b>Audit Wales</b>							✓		
Review of arrangements for Capital Programme Prioritisation (Local work 2024)									✓	
<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)	<b>JJ/AC</b>	✓								
Transforming Urgent & Emergency Care – Progress Update on Management Response						✓				
Cleanliness/Cleaning Standards	<b>JJ/AC</b>	D	✓				✓			
Elective Waiting List Management – SCP (Reasonable Assurance)	<b>JJ/AC</b>	✓								
GGH Fire Enforcement (BJC1)	<b>JJ/AC</b>	D	✓							
Records Digitisation Follow-up	<b>JJ/AC</b>	✓								

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(Reasonable Assurance)										
Discharge Management (Limited Assurance)	<b>JJ/AC</b>	✓								
Discharge Management – Progress Update on Management Response						✓				
Agency/Rostering (Reasonable Assurance)	<b>JJ/LG</b>	✓								
Cross Hands Health & Wellbeing Centre Capital Scheme (Reasonable Assurance)	<b>JJ/LD</b>	✓								
Consultant Job Planning Follow-up (Limited Assurance)	<b>JJ/MH</b>	✓				✓				
BGH Chemotherapy Day Unit Review	<b>JJ/AC</b>			✓						
BGH Chemotherapy Day Unit Review – Management Response						✓				
Major Programme/Project Provision - RAAC	<b>JJ/LD</b>		✓							
Planning Matrix	<b>JJ/LD</b>		✓							
Business Continuity Plans	<b>JJ/AG</b>		✓							
Accelerated Cluster Development	<b>JJ/JP</b>		✓							
Emergency Response Planning – Industrial Action	<b>JJ/AG</b>		✓							
Quality & Safety - New Quality Standards	<b>JJ/SD</b>		✓							
Nurse Staffing Act (Reasonable Assurance)						✓				
Ultrasound (Reasonable Assurance)							✓			
<b>DEEP DIVE</b>										
TBC *										
<b>ASSURANCE AND RISK</b>										
Audit Tracker	<b>JW/CW</b>	✓		✓		✓	✓	✓	✓	✓
Risk Assurance Report (TI 39)	<b>JW/CW</b>					✓			✓	
Risk Assessment Procedure	<b>JW</b>			✓						

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Scrutiny of Outstanding Improvement Plans *	JW/CW									
<b>COUNTER FRAUD</b>										
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	✓								✓
Annual Review of Requisitions	CFO								✓	
Review the Health Board's assessment against NHS Protect Qualitative Assessment Reviews*	CFO									
<b>FOR INFORMATION</b>										
ARAC Work Programme 2024/25	Chair	✓		✓		✓	✓	✓	✓	✓
National Internal Audit Reports *										
<b>REVIEW OF THE MEETING</b>										
Matters & Risks for Escalation to the Board	Chair/JW	✓		✓		✓	✓	✓	✓	✓

\* To be included on agenda as applicable

Initials

<b>AC – Andrew Carruthers</b> <b>AG – Ardiana Gjini</b> <b>CH – Carly Hill</b> <b>CW – Charlotte Wilmshurst</b> <b>CFO – Counter Fraud Officer</b> <b>CSO – Committee Services Officer</b> <b>EDs – Executive Directors</b> <b>EJ – Eifion Jones</b> <b>HIW – Healthcare Inspectorate Wales</b>	<b>HT – Huw Thomas</b> <b>IMs – Independent Board Members</b> <b>JJ – James Johns</b> <b>JP – Jill Paterson</b> <b>JW – Joanne Wilson</b> <b>KJ – Keith Jones</b> <b>LC – Liz Carroll</b> <b>LD – Lee Davies</b> <b>LO’C – Louise O’Connor</b>	<b>LG – Lisa Gostling</b> <b>MH – Mark Henwood</b> <b>NLI – Nicola Llewellyn</b> <b>PK – Philip Kloer</b> <b>RE – Rob Elliott</b> <b>SD – Sharon Daniel</b> <b>SMJ – Sian-Marie James</b> <b>TP – Tracy Price</b>
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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