HYWEL DDA UNIVERSITY HEALTH BOARD – AUDIT & RISK ASSURANCE COMMITTEE DRAFT ANNUAL WORK PLAN 2026/27

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	PURPOSE	14 April 2026	7 May 2026	23 June 2026	13 Aug 2026	15 Oct 2026	10 Dec 2026	11 Feb 2027	April 2027
INTRODUCTIONS										
Apologies	**Chair**	Information	✓	✓	✓	✓	✓	✓	✓	✓
Declaration of Interests	**All**	Information	✓	✓	✓	✓	✓	✓	✓	✓
GOVERNANCE										
Minutes from previous meeting	**Chair**	Approval	✓		✓	✓	✓	✓	✓	✓
Matters Arising & Table of Actions	**Chair**	Assurance	✓		✓	✓	✓	✓	✓	✓
Matters Arising not on agenda	**Chair**	Discussion	✓		✓	✓	✓	✓	✓	✓
Self-Assessment of Committee's effectiveness	**JW**	Assurance			✓			✓		
Escalation Status Update	**PK/LD/SA**	Assurance	✓		✓	✓	✓	✓	✓	✓
Review and report upon the adequacy of arrangements for declaring, registering and handling interests	**JW**	Assurance		✓						
Receive full report of all offers of gifts and hospitality	**JW**	Assurance		✓						
Review ARAC Annual Report	**Chair**	Approval		✓						
Review Board Effectiveness Report	**JW**	Assurance		✓						
Review Accountability Report, incl Annual Governance Statement	**JW**	Approval		✓ (Draft)	✓ (Final)					
Review Head of Internal Audit Opinion and Annual Report (incl Capital/PFI)	**JJ**	Assurance		✓ (Draft)	✓ (Final)					
Internal Audit: Annual Governance Statement Review	**JJ**	Assurance		✓	✓					
Review, agree and recommend to the Board the audited accounts & financial statements	**HT**	Approval		✓ (Draft)	✓ (Final)					
Audit Enquiries to those charged with Governance and Management	**HT**	Approval		✓						

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Audit Wales ISA 260 incl Letter of Representation	**Audit Wales**	Assurance			✓					
Review the Health Board's Annual Report (Overview & Perf Section)	**HT**	Approval		✓ (Draft)	✓ (Final)					
Review changes to Standing Orders & Standing Financial Instructions*	**JW**	Approval	✓							
Annual Review of Standing Orders and Standing Financial Instructions	**JW**	Approval	✓							✓
Scheme of Delegation	**JW**	Approval								
Annual Review of Terms of Reference	**Chair/JW**	Approval			✓					
All Wales NHS Audit Committee Chairs' Meeting Update	**Chair**	Information			✓		✓	✓	✓	✓
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**	Assurance	✓	✓	✓	✓	✓	✓	✓	✓
Provide assurances where a significant activity is shared with another organisation (eg NWSSP/JCC)	**HT**	Assurance	✓	✓	✓	✓	✓	✓	✓	✓
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**	Assurance	✓	✓	✓	✓	✓	✓	✓	✓
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	**MG**	Assurance	✓	✓	✓	✓	✓	✓	✓	✓

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AUDIT WALES										
Review External Audit Plan via update reports	**Audit Wales**	Assurance	✓	✓	✓	✓	✓	✓	✓	✓
Approve External Audit Strategy & Annual Audit Plan (designed to implement the strategy) & assoc fees	**Audit Wales**	Approval	✓							✓
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**	Assurance	✓		✓	✓	✓	✓	✓	✓
Consider any Audit Wales National Value for Money Examinations & Performance Reports	**Audit Wales**	Assurance	✓		✓	✓	✓	✓	✓	✓
Receive the Auditor’s General report to those charged with governance (Year-end)	**Audit Wales**	Assurance		✓						
Structured Assessment 2024 Management Response Update	**Audit Wales/JW**	Assurance	✓							
Structured Assessment 2025	**Audit Wales**	Assurance	✓							
Structured Assessment 2026	**Audit Wales**	Assurance						✓		✓
Review of the Management of Outpatients	**Audit Wales/AC**	Assurance	✓							
Digital Transformation Review (also IC)	**Audit Wales/HT**	Assurance	D	✓						
Review of Radiology Services	**Audit Wales/AC**	Assurance	D		✓					
Deep Dive - Review of the Arrangements to Manage Estates	**Audit Wales/JS**	Assurance	D			D	✓			
Review of Cancer Services	**Audit Wales/AC**	Assurance	D			D	✓			
Review of Eye Care Services	**Audit Wales/AC**	Assurance							✓	

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Review of Management & Prevention of Diabetes	**Audit Wales/AG**	Assurance								✓
Progress Update: Audit Wales Radiology Review	**AC**	Assurance						✓		
INTERNAL AUDIT										
Internal Audit: Audit Plan Progress Report	**JJ**	Assurance	✓	✓	✓	✓	✓	✓	✓	✓
Review and approve Annual Internal Audit Plan	**JJ**	Approval	✓							✓
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**	Assurance	✓	✓	✓	✓	✓	✓	✓	✓
Review and approve Internal Audit terms of reference (charter) and the effectiveness of internal audit	**JJ**	Approval	✓							✓
Correspondence Regarding Audit Participation and Implementation of Recommendations	**Chair/EM/ JW**	Discussion				✓				
Operational Governance Arrangements (Limited Assurance)	**JJ/AC**	Assurance	✓							
Level 3 / 4 Directorates (Limited Assurance)	**JJ/HT**	Assurance	✓							
Estates Assurance – Space Utilisation (Advisory Report)	**JJ/LD**	Assurance	✓							
Human Tissue Authority Follow-up (Review)	**JJ/JS**	Assurance	✓							
Shadow IT (Reasonable Assur) (IC)	**JJ/HT**	Assurance	✓							
Sickness Management Follow-up (Review)	**JJ/LG**	Assurance		✓						
Major Infrastructure Investment Plan (Reasonable Assurance)	**JJ/LD**	Assurance	D	✓						
WGH Fire Precaution Works Phase 2 (Reasonable Assurance)	**MG/LD**	Assurance		✓						

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GP Out of Hours (Limited Assurance)	**JJ/AC**	Assurance	D		✓					
Commissioning – Third Sector (Reasonable Assurance)	**JJ/AC**	Assurance			✓					
Regional Joint Cttee Governance Arrangements (Advisory Report)	**JJ/JW**	Assurance	D		✓					
Infection Prevention & Control (Limited Assurance)	**JJ/SD**	Assurance	D		✓					
Medical Workforce Stabilisation (Reasonable Assurance)	**JJ/MH**	Assurance	D		✓					
High Cost Drugs (Limited Assurance)	**JJ/MH/HT**	Assurance	D		✓					
WellSky System (Advisory Report)	**JJ/HT**	Assurance	D		✓					
Follow-up and Action Implementation Review (Reasonable Assurance)	**JJ/JW**	Assurance			✓					
Capital Equipping (Limited Assurance)	**JJ/LD**	Assurance				✓				
Organisational Change Process - Operational Structure (Advisory)	**JJ/AC**	Assurance					✓			
Pathways of Care Delays	**JJ/AC**	Assurance					✓			
Workforce Planning	**JJ/LG**	Assurance					✓			
Staff Experience and Wellbeing	**JJ/LG**	Assurance					✓			
Financial Management - Grip and Control	**JJ/HT**	Assurance					✓			
Radiology Informatics System Programme	**JJ/HT**	Assurance					✓			
Primary Care Prescribing	**JJ/AC**	Assurance						✓		
Rostering	**JJ/LG**	Assurance						✓		
Quality Management System	**JJ/SD**	Assurance						✓		
Integrated Audit and Assurance Plans - Aseptic Scheme	**JJ/LD**	Assurance						✓		
Health and Safety	**JJ/JS**	Assurance						✓		
Cost Management and Savings Schemes	**JJ/HT**	Assurance						✓		
Patient Demographic Information	**JJ/HT**	Assurance						✓		
Digital Partner Contract	**JJ/HT**	Assurance						✓		

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Operational Governance Arrangements Follow-up	**JJ/AC**	Assurance							✓	
Management of Service Change	**JJ/AC**	Assurance							✓	
Complaints	**JJ/SD**	Assurance							✓	
Estates Assurance - Control of Contractors	**JJ/LD**	Assurance							✓	
Capital Systems - Targeted Estates Funding	**JJ/LD**	Assurance							✓	
Follow-up and agreed Action Implementation Tracking	**JJ/JW**	Assurance							✓	
Artificial Intelligence and Robotic Process Automation	**JJ/HT**	Assurance							✓	
Heath Records Management	**JJ/HT**	Assurance							✓	
Regional Joint Committee: Work Programme Delivery	**JJ/PK**	Assurance								✓
Validation of Emergency Departments Performance and Waiting Time Data Follow-up	**JJ/AC**	Assurance								✓
Business Continuity - Emergency Escalation	**JJ/AC**	Assurance								✓
Theatre Stock System Implementation	**JJ/AC**	Assurance								✓
Primary Care Community by Design (CbD)	**JJ/AC**	Assurance								✓
Cleanliness Standards Follow-up	**JJ/JS**	Assurance								✓
Vaccination and Immunisation Follow-up	**JJ/AG**	Assurance								✓
Progress Update: Operational Governance Internal Audit	**AC**	Assurance			✓					
Progress Update: Major Infrastructure Investment Programme Internal Audit	**LD**	Assurance				✓				
Progress Update: Human Tissue Authority Internal Audit	**JS**	Assurance				✓				
Progress Update: High Cost Drugs Internal Audit	**MH**	Assurance						✓		

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CLINICAL AUDIT										
Review annual forward clinical audit plan and terms of reference	**MH/IB**	Assurance	✓				✓			✓
Review the effectiveness of clinical audit – consider recs from the ECPG on suggested areas of activity for review by internal audit	**MH/IB**	Assurance	✓				✓			✓
FINANCIAL FOCUS										
Review risks and controls around financial management (via Financial Assurance Report)	**HT**	Assurance	✓		✓	✓	✓	✓	✓	✓
Review Annual Summary of Single Tender Actions (STAs)	**HT**	Assurance			✓					
Financial Grip and Control	**HT**	Assurance	D	✓						
Annual statement of financial procedures	**HT**	Assurance							✓	
Receive Post Payment Verification (PPV) report	**HT**	Assurance	✓				✓			✓
Receive PPV annual report	**HT**	Assurance	✓							✓
Receive Primary Care PPV report	**AC**	Assurance	✓				✓			✓
Review of Schedule of Losses & Compensation*	**HT**	Assurance								
Receive reports which record the basis of decisions where the HB awards additional funding to contractors outside the terms of the contract *	**HT**	Assurance								
COUNTER FRAUD										
Review work plan & results from Counter Fraud activities, including anti fraud policies, etc.	**CFO**	Information	✓		✓	✓	✓	✓	✓	✓
To provide an update on the cases highlighted as part of the counter fraud update report (In-Committee)	**CFO**	Information	✓		✓	✓	✓	✓	✓	✓

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Review and approve Counter Fraud Annual Report	**CFO**	Approval	✓							✓
Review and approve annual forward work plan for Counter Fraud activities	**CFO**	Approval	✓							✓
NHS CF Authority SRT Return	**CFO**	Approval	✓							✓
Annual Review of Requisitions (as part of main Counter Fraud update)	**CFO**	Information							✓	
Review the Health Board's assessment against NHS Protect Qualitative Assessment Reviews*	**CFO**	Information								
ASSURANCE AND RISK										
External Recommendations and WHC Assurance Report	**JW/CW**	Assurance			✓		✓		✓	
Risk Assurance Report	**JW/CW**	Assurance	✓			✓		✓		✓
Scrutiny of Outstanding Improvement Plans - Update on Status of Risks and Audits:	**JW/CW**	Assurance								
• Community and Integrated Medicine CCG	**AC**					✓				
DEEP DIVE										
TBC *		Assurance								
FOR INFORMATION										
ARAC Work Programme	**Chair**	Information	✓		✓	✓	✓	✓	✓	✓
National Internal Audit Reports *		Information								
REVIEW OF THE MEETING										
Matters & Risks for Escalation to the Board	**Chair/JW**	Discussion	✓		✓	✓	✓	✓	✓	✓

* To be included on agenda as applicable

Initials

AC – Andrew Carruthers AG – Ardiana Gjini CW – Charlotte Wilmshurst CFO – Counter Fraud Officer CSO – Committee Services Officer EDs – Executive Directors HIW – Healthcare Inspectorate Wales	HT – Huw Thomas IB – Ian Bebb IMs – Independent Board Members JJ – James Johns JS – James Severs JW – Joanne Wilson LD – Lee Davies	LG – Lisa Gostling MG – Murray Gard MH – Mark Henwood PK – Philip Kloer SA – Shaun Ayres SD – Sharon Daniel

Audit Committee Tasks		14 April 2026	7 May 2026	23 June 2026	13 Aug 2026	15 Oct 2026	10 Dec 2026	11 Feb 2027	April 2027
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**			✓			✓		
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