

## 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
<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>			D	✓		✓		
Escalation Status Update	<b>PK/LD/SA</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>		✓						
Compliance with Ministerial Directions	<b>JW</b>		✓						
Compliance with Welsh Health Circulars (WHCs)	<b>JW</b>		✓						
Review ARAC Annual Report	<b>Chair</b>		✓						
Review Board Effectiveness Report	<b>JW</b>		✓						
Review Accountability Report, incl Annual Governance Statement	<b>JW</b>		✓ (Draft)	✓ (Final)					
Review Annual Head of Internal Audit Report and Opinion (incl Capital/PFI)	<b>JJ</b>		✓ (Draft)	✓ (Final)					
Internal Audit: Annual Governance Statement Review	<b>JJ</b>		✓	✓					
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	<b>HT</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>	✓ (SOs)		✓ (SFIs)					
Annual Review of Standing Orders and Standing Financial Instructions	<b>JW</b>	✓ (SOs)		✓ (SFIs)					✓
Scheme of Delegation	<b>JW</b>	✓						✓	
Annual Review of Terms of Reference	<b>Chair/JW</b>			✓					
All Wales NHS Audit Committee Chairs' Meeting Update	<b>Chair</b>				D	✓	✓	✓	
NWSSP's Construction Frameworks for Swansea Bay & Hywel Dda UHBs	<b>LD</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 where a significant activity is shared with another organisation (eg NWSSP/JCC)	<b>HT/SM</b>	✓	✓	✓	✓	✓	✓	✓	✓
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>	✓	✓	✓	✓	✓	✓	✓	✓

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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 2024 Management Response Update	<b>Audit Wales/JW</b>				✓				✓
Structured Assessment 2025	<b>Audit Wales</b>						✓		✓
Review of Urgent and Emergency Care (Part 1 and Part 2)	<b>Audit Wales/AC</b>	D		✓	D	✓	✓		
Planned Care Review	<b>Audit Wales/AC</b>	D		✓					
Review of Capital Investment Prioritisation	<b>Audit Wales/LD</b>			✓					
Cancer Services in Wales: A review of the strategic approach to improving the timeliness of diagnosis and treatment	<b>Audit Wales/AC</b>	✓							
Review of the Management of Outpatients	<b>Audit Wales/AC</b>				D	D	D	D	✓
Deep Dive - Review of Investment in Digital Systems	<b>Audit Wales/HT</b>				D		D	D	D

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Review of Radiology Services	<b>Audit Wales/AC</b>							D	D
Deep Dive - Review of the Arrangements to Manage Estates	<b>Audit Wales/JS</b>								D
Review of Cancer Services	<b>Audit Wales/AC</b>								D
National Fraud Initiative Briefing Note	<b>Audit Wales</b>					✓			
Audit Fees Consultation 2026/27	<b>Audit Wales</b>						✓		
<b>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>	✓							
Standards of Cleanliness IA Update and Action Plan	<b>JS</b>				✓				
Learning Lessons (Reasonable Assurance)	<b>JJ/SD</b>	✓							
Elective Waiting List Management (Substantial Assurance)	<b>JJ/AC</b>	✓							
Consultant Job Planning Follow-up (Reasonable Assurance)	<b>JJ/MH</b>	✓							
Financial Management (Reasonable Assurance)	<b>JJ/HT</b>	✓							
Performance Management (Substantial Assurance)	<b>JJ/HT</b>	✓							

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

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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	✓	
Operational Governance Arrangements (Limited Assurance)	JJ/AC						D	D	✓
Level 3 / 4 Directorates (Limited Assurance)	JJ/HT						D	D	✓
Estates Assurance – Space Utilisation (Advisory Report)	JJ/LD							D	✓
Human Tissue Authority Follow-up (Review)	JJ/JS								✓
Shadow IT (IC) (Reasonable Assur)	JJ/HT							D	✓
GP Out of Hours	JJ/AC								D
Major Infrastructure Investment Plan	JJ/LD								D
Decision Making for High Cost Drugs	JJ/HT							D	D
Wellsky System	JJ/HT								D
Joint Committee with SBUHB	JJ/PK								D
Medical Workforce Stabilisation	JJ/MH								D
Commissioning – Third Sector	JJ/AC								
Sickness Management Follow-up	JJ/LG								
Infection Prevention & Control	JJ/SD								D
Theatre Stock System Implementation	JJ/AC							D	D
Estates/Facilities Directorate – Cleaning Standards	JJ/JS								D
Validation of Emergency Department Waiting Time Data Follow-up	JJ/AC								D

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Follow up and agreed Action Implementation Tracking -	<b>JJ/JW</b>								
Integrated Audit & Assurance Plans (SSU) – Withybush General Hospital Fire – Phase 2	<b>EJ/LD</b>								
Glangwili General Hospital Fire – Phase 2	<b>EJ/LD</b>								
<b>CLINICAL AUDIT</b>									
Review annual forward clinical audit plan and terms of reference	<b>SD</b>	✓				✓			✓
Review the effectiveness of clinical audit – consider recs from the ECPG on suggested areas of activity for review by internal audit	<b>SD</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>			✓					
Annual statement of financial procedures	<b>HT</b>							✓	
Immaterial over and underpayment of salaries (IC)	<b>HT</b>							✓	
Receive Post Payment Verification (PPV) report	<b>HT</b>			D	✓			D	✓
Receive PPV annual report	<b>HT</b>			D	✓				
Receive Primary Care PPV report	<b>JP</b>			D	✓			D	✓
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>								

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<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>	✓							✓
Right To Work Governance and Checks (In-Committee)	<b>AC/RE</b>	✓		✓					
Annual Review of Requisitions (as part of main Counter Fraud update)	<b>CFO</b>							✓	
Counter Fraud, Bribery and Corruption Policy Review (3 yearly)	<b>CFO</b>				✓				
Review the Health Board's assessment against NHS Protect Qualitative Assessment Reviews*	<b>CFO</b>								
<b>ASSURANCE AND RISK</b>									
External Recommendations and WHC Assurance Report	<b>JW/CW</b>			✓		✓		✓	
Risk Assurance Report	<b>JW/CW</b>	✓			✓		✓		✓
Risk Management Framework and Strategy	<b>JW/CW</b>				✓				
Scrutiny of Outstanding Impr Plans *	<b>JW/CW</b>								
<b>DEEP DIVE</b>									
TBC *									
<b>FOR INFORMATION</b>									
ARAC Work Programme 2025/26	<b>Chair</b>	✓		✓	✓	✓	✓	✓	✓
Audit Wales Letter regarding Future Report Writing Style					✓				
National Internal Audit Reports *									

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<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**

<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>JS – James Severs</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>SA – Shaun Ayres</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>15 April 2025</b>	<b>8 May 2025</b>	<b>24 June 2025</b>	<b>12 Aug 2025</b>	<b>14 Oct 2025</b>	<b>9 Dec 2025</b>	<b>10 Feb 2026</b>	<b>14 April 2026</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>			D	✓		✓		
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