

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					D	✓		
Pathways of Care Delays (Reasonable Assurance)	JJ/AC	Assurance					✓			
Workforce Planning (Reasonable Assurance)	JJ/LG	Assurance					✓			
Staff Experience and Wellbeing (Reasonable Assurance)	JJ/LG	Assurance					✓			
Financial Management - Grip and Control	JJ/HT	Assurance					D	✓		
Radiology Informatics System Programme	JJ/HT	Assurance					D	✓		
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	JJ/HT	Assurance						✓		

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Schemes										
Patient Demographic Information	JJ/HT	Assurance						✓		
Digital Partner Contract	JJ/HT	Assurance						✓		
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	JS	Assurance				✓				

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Authority Internal Audit										
Progress Update: High Cost Drugs Internal Audit	MH	Assurance						✓		
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	✓							✓
PPV Mid-Year Update	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	✓		✓	✓	✓	✓	✓	✓

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To provide an update on the cases highlighted as part of the counter fraud update report (In-Committee)	CFO	Information	✓		✓	✓	✓	✓	✓	✓
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: • Community and Integrated Medicine CCG	JW/CW AC	Assurance				✓				
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
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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