

## HYWEL DDA UNIVERSITY HEALTH BOARD – AUDIT & RISK ASSURANCE COMMITTEE DRAFT ANNUAL WORK PLAN 2023/24

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	18 April 2023	11 May 2023	20 June 2023	26 July 2023	15 Aug 2023	17 Oct 2023	12 Dec 2023	22 Feb 2024	April 2024
<b>INTRODUCTIONS</b>										
Apologies	Chair	✓	✓	✓	✓	✓	✓	✓	✓	✓
Declaration of Interests	All	✓	✓	✓	✓	✓	✓	✓	✓	✓
<b>GOVERNANCE</b>										
Minutes from previous meeting	Chair	✓		✓		✓	✓	✓	✓	✓
Matters Arising & Table of Actions	Chair	✓		✓		✓	✓	✓	✓	✓
Matters Arising not on agenda	Chair	✓		✓		✓	✓	✓	✓	✓
Self-Assessment of Committee's effectiveness	Chair			✓						
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	✓								✓
Escalation Status Update	SM/SMJ	✓		✓		✓	✓	✓	✓	✓
Legislative Assurance Framework	JW									
Compliance with Ministerial Directions	JW		✓							
Compliance with Welsh Health Circulars (WHCs)	JW		✓							
Review Draft/Final ARAC Annual Report	Chair		✓							
Review Draft/Final Governance, Leadership & Accountability Standard (Board Effectiveness Report)	JW		✓							
Review Draft/Final Accountability Report, including Annual Governance Statement	JW		✓		✓					

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Review Annual Head of Internal Audit Report and associated opinions (including Capital/PFI)	<b>JJ</b>		✓	✓						
Review, agree and recommend to the Board the audited accounts & financial statements	<b>HT</b>		✓		✓					
Audit Enquiries to those charged with Governance and Management	<b>HT</b>		✓							
Internal Audit: Annual Governance Statement Review	<b>JJ</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>		✓		✓					
Review changes to Standing Financial Instructions*	<b>HT</b>			✓						
Annual Review of HDdUHB SOs and SFIs	<b>JW</b>			✓						
Scheme of Delegation	<b>JW</b>	✓		✓						
All Wales NHS Audit Committee Chairs' Meeting Update	<b>Chair</b>			✓						
Annual Review of TORs/membership	<b>Chair/JW</b>	✓								
Execution of the Contract for the Construction of the Day Surgery Unit, PPH				✓						
Review of any other sources of external assurance to ensure appropriate planning & coordination and that the Board is informed accordingly of any issues relating to compliance, risks of non-compliance and recommendations (decide mtg to mtg if issues to raise to Board)	<b>All</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓

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Provide assurances through where a significant activity is shared with another organisation (eg NWSSP, EASC, WHSSC)	<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>	✓	✓	✓	✓	✓	✓	✓	✓	✓
<b>FINANCIAL FOCUS</b>										
Review risks and controls around financial management (via Financial Assurance Report)	<b>HT</b>	✓		✓		✓	✓	✓	✓	✓
Receive, for information, UHBs Summary Report on monthly Financial Monitoring Returns to WG	<b>HT</b>	✓		✓		✓	✓	✓	✓	✓
Review Draft/Final Annual Accounts	<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>								✓	

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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>									
Carers Services Commissioned with Non-recurrent Grant Funding	<b>LG</b>	✓								
Independent Mental Capacity Advocate (IMCA) Services Single Tender Action	<b>JP</b>			✓						
<b>CLINICAL AUDIT</b>										
Review annual forward clinical audit plan and terms of reference	<b>MR</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>MR</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>	✓		✓		✓	✓	✓	✓	✓

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Consider any Audit Wales National Value for Money Examinations & Performance Reports	<b>Audit Wales</b>	✓		✓		✓	✓	✓	✓	✓
Structured Assessment 2022 Management Response Update	<b>Audit Wales/JW</b>			✓			✓		✓	
Structured Assessment 2023	<b>Audit Wales</b>							✓	✓	
Receive the Auditor's General report to those charged with governance (Year-end)	<b>Audit Wales</b>		✓							
Review of Operational Governance Arrangements - MHL D	<b>Audit Wales/AC</b>	✓								
Orthopaedic Services Review (Nat and Local AW Reports and GIRFT Orthopaedics Report)	<b>Audit Wales/AC</b>	D		✓						
Workforce Planning	<b>Audit Wales/LG</b>	D		D	✓					
Review of Unscheduled Care	<b>Audit Wales/AC</b>			D	✓					
Follow-up Review of Primary Care	<b>Audit Wales/JP</b>			D	✓					
Audit Wales Annual Audit Report 2023	<b>Audit Wales</b>							✓		
Review of operational governance arrangements across service directorates	<b>Audit Wales/AC</b>									
<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>	✓								✓

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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>	✓								
RCP Medical Records Keeping Standards Update	<b>PK</b>	✓								
Safety Indicators – Pressure Damage & Medication Errors (Reasonable Assurance)	<b>JJ/MR</b>	✓								
Patient Experience (Reasonable Assurance)	<b>JJ/MR</b>	✓								
Fitness for Digital (Advisory Review)	<b>JJ/HT</b>	✓								
Job Planning (Limited Assurance)	<b>JJ/PK</b>	D	✓							
Service Reset and Recovery (Reasonable Assurance)	<b>JJ/AC</b>	D	✓							
WGH Fire Precautions Phase 1 (Reasonable Assurance)	<b>JJ/AC</b>	D	✓							
Regional Integrated Fund (Reasonable Assurance)	<b>JJ/JP</b>	D	✓							
Lessons Learned (Reasonable Assurance)	<b>JJ/MR</b>	D	D	✓						
Agency Nursing & Rostering (Reasonable Assurance)	<b>JJ/LG</b>	D	D	✓						
Records Digitalisation (Limited Assurance)	<b>JJ/HT</b>	D	✓	✓						
Strategic Transformation Programme Governance (Limited Assurance)	<b>JJ/HT</b>	D	D	✓						
Financial Management (Reasonable Assurance)	<b>JJ/HT</b>	D	D	✓						

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Theatre Loan Trays & Consumables (Limited Assurance)	<b>JJ/AC</b>		D	✓						
<b>DEEP DIVE</b>										
Ophthalmology	<b>AC/CH</b>	✓								
<b>ASSURANCE AND RISK</b>										
Audit Tracker	<b>JW/CW</b>	✓		✓		✓	✓	✓	✓	✓
Risk Assurance Report	<b>JW/CW</b>					✓				
Scrutiny of Outstanding Improvement Plans	<b>JW/CW</b>									
<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 Counter Fraud Authority SRT Return	<b>CFO</b>	✓								✓
Annual Review of Requisitions	<b>CFO</b>								✓	
Review the Health Board's assessment against NHS Protect Qualitative Assessment Reviews*	<b>CFO</b>									
<b>FOR INFORMATION</b>										
Auditor General Forward Programme 2023-2026				✓						
ARAC Work Programme 2023/24	<b>Chair</b>	✓		✓		✓	✓	✓	✓	✓
<b>REVIEW OF THE MEETING</b>										
Reflective Summary of the Meeting	<b>Chair/JW</b>	✓		✓		✓	✓	✓	✓	✓

\* To be included on agenda as applicable

**Initials**

<b>AC – Andrew Carruthers</b> <b>AS – Alison Shakeshaft</b> <b>CH – Carly Hill</b> <b>CW – Charlotte Wilmshurst</b> <b>CFO – Counter Fraud Officer</b> <b>CSO – Committee Services Officer</b> <b>DPH – Director of Public Health</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>MR – Mandy Rayani</b> <b>NLI – Nicola Llewellyn</b> <b>PK – Philip Kloer</b> <b>RE – Rob Elliott</b> <b>SM – Steve Moore</b> <b>SMJ – Sian-Marie James</b> <b>TP – Tracy Price</b>
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<b>Audit Committee Tasks</b>		<b>18 April 2023</b>	<b>11 May 2023</b>	<b>8 June 2023</b>	<b>20 June 2023</b>	<b>15 Aug 2023</b>	<b>17 Oct 2023</b>	<b>12 Dec 2023</b>	<b>22 Feb 2024</b>	<b>April 2024</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 8 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