

**ALL WALES AUDIT COMMITTEE CHAIRS (AWACC) MEETING  
NOTES FROM THE MEETING HELD REMOTELY VIA  
MICROSOFT TEAMS ON 1 JUNE 2026 AT 11AM**

Please note, this is not intended to serve as a formal minute of the meeting. It is a Copilot-generated summary designed to support those who were unable to attend and to inform the actions and decisions log.

It was agreed at the meeting held on 30 September that formal minutes would not be taken or presented in a public format. This decision reflects the nature of the All Wales Audit Chairs Committee, which is not a decision-making forum but rather a valuable peer support group.

**MEMBERS PRESENT:**

Peter Curran	Chair, Welsh Ambulance Services NHS University Trust
Anne Beegan	Audit Wales ( <i>Part 1 only</i> )
Simon Cookson	NWSSP Internal Audit ( <i>Part 1 only</i> )
Dave Edwards	Cardiff & Vale University Health Board, Independent Member
Rhodri Evans	Hywel Dda University Health Board, Independent Member
Michale Giannasi	Powys Teaching Health Board, Independent Member
Tom Haslam	Audit Wales ( <i>Part 1 only</i> )
Gareth Jones	Velindre NHS Trust, Independent Member ( <i>left at 11:55am</i> )
Iwan Jones	Aneurin Bevan University Health Board, Independent Member
Marian Jones	Digital Health Care Wales, Independent Member
Paul Lambert	Betsi Cadwaladr University Health Board Independent Member
Alun Lloyd	Health Education and Improvement Wales
Trish Mills	Director of Corporate Governance/Board Secretary, Welsh Ambulance Services NHS University Trust
Carl Window	Counter Fraud Manager, Welsh Ambulance Services NHS University Trust ( <i>Part 1 only</i> )
Anthony Veale	Audit Wales ( <i>left at 11:30am</i> )
Nuria Zolle	Swansea Bay University Health Board, Independent Member

**IN ATTENDANCE:**

Julie Boach	Assistant Director of Corporate Governance & Risk Welsh Ambulance Service NHS University Trust ( <i>joined for Item 8.1</i> )
Sarah Harland	Secretariat, Welsh Ambulance Services NHS University Trust Welsh Ambulance Services NHS University Trust

**APOLOGIES:**

Pippa Britton	Chair of the Board, Public Health Wales
Stephen Elliot	Powys Teaching Health Board, Independent Member
Helen Jones	Audit Wales
Ceri Mcgaugie	Betsi Cadwaladr University Health Board, Corporate Office
Patsy Roseblade	Cwm Taf Morgannwg, Independent Member

## **PART A - EXTERNAL BRIEFINGS**

### **Agenda Item 2 Action Log**

- Trish Mills advised that the action relating to the development of a protocol to support Audit Committee members in managing multiple roles had been considered by the Directors of Corporate Governance, who concluded that existing Terms of Reference sufficiently address this issue. It was agreed that no separate protocol would be developed. The position was endorsed by the group, with no objections raised, and the action was therefore closed, noting that organisations may address the matter locally if required.

### **Agenda Item 3 Audit Wales Update**

- Anne Beegan and Anthony Veale provided an Audit Wales update, outlining progress on a revised approach to structure assessments and forthcoming All-Wales summary reports on planned care and urgent and emergency care. It was noted that local digital audit work is largely complete, with consideration being given to producing a national summary of findings and undertaking further work on system-wide digital challenges. An update on year-end accounts confirmed work is progressing to timetable, with limited issues identified in relation to remuneration reporting, linked to the application of existing guidance.
- Members welcomed the update, particularly the focus on digital transformation, highlighting the complexity of the landscape and the importance of timely, consolidated national insights. Discussion emphasised the value of sharing all-Wales learning and improving visibility of interdependencies and shared risks across organisations. Clarification was sought on remuneration reporting and the scope of future digital outputs, with Audit Wales confirming these areas remain under active consideration.

### **Agenda Item 4 Update from Internal Audit**

- Simon Cookson delivered an Internal Audit update, noting that the audit programme is substantially complete, with increased focus on operational service areas reflecting current organisational pressures. Simon reported that there has been a rise in high priority findings and limited assurance opinions, particularly in finance and workforce, alongside below target management response times. Members discussed these trends in detail, highlighting concern as to whether they reflect system pressures or a deterioration in control environments, and emphasised the need for further thematic analysis at an All-Wales level. The importance of triangulating audit findings with risk frameworks and improving the timeliness of management responses was also noted.

- Concerns were raised regarding cyber security risks, including levels of assurance and emerging vulnerabilities, and requested further insight and shared learning in this area. Overall, there was support for greater use of comparative audit data and strengthened cross-organisational learning to inform improvement.

### **Agenda Item 5 Counter Fraud**

- Cheryl Hill was welcomed as the new Head of NHS Counter Fraud Service and provided an overview highlighting a continued focus on strengthening a proactive, intelligence led and preventative approach in response to emerging risks, particularly digital and procurement related fraud. Cheryl reported positive developments including the establishment of collaborative forums, strengthened governance arrangements, and a new service level agreement with the NHS Counter Fraud Authority. Progress over the past year was noted, including effective national collaboration that prevented a significant fraud loss. Variability in resourcing across organisations was acknowledged, alongside anticipated short term capacity pressures, with further work planned to review service structure and capability.
- Members welcomed the update and recognised the proactive work being undertaken, however concern was raised regarding resourcing levels, which the Chair noted should continue to be monitored at system level.
- Carl Window provided an update from the Counter Fraud Liaison Group, highlighting ongoing work to strengthen collaboration and consistency across NHS Wales through shared work planning, intelligence exchange and improved engagement with external partners such as local police forces. Carl noted emerging themes including inconsistencies in fraud risk assessment and the importance of ensuring risk owners, rather than counter fraud teams, are responsible for implementing controls. Progress was reported in relation to the National Fraud Initiative and collaborative approaches to data matching, alongside significant discussion on the introduction of mandatory counter fraud accreditation, including associated costs and the benefits of delivering training within Wales to reduce financial impact.
- Members noted the value of this collaborative and intelligence-led approach and supported continued sharing of learning across organisations. The Chair thanked Carl for his update and recognised the importance of the work, also expressing appreciation for his contribution as outgoing Chair of the Liaison Group.

### **Agenda Item 6 Update from the Director of Corporate Governance**

- Trish Mills reported progress in strengthening governance capability across NHS Wales, including the launch of a mentoring programme to support succession and development, alongside well received masterclasses and plans for a second governance conference.

- Trish highlighted the introduction of the NHS Wales Operating and Accountability Framework from 1 April, structured around key pillars including quality, workforce, finance, performance and well-led, which remains under development as further detail on evidence requirements is established.
- Members were advised of new arrangements for senior led engagement and public accountability meetings, with feedback emphasising the need for a coordinated and proportionate approach to avoid excessive administrative burden. The framework is yet to be formally published pending ministerial input and will continue to evolve through the Director of Corporate Governance network.

## **PART B - ALL WALES AUDIT COMMITTEE CHAIRS**

### **Agenda Item 7 AWACC Chair from September 2026 – Expressions of Interest**

- The Chair invited members to consider putting themselves forward to chair the group as part of the forthcoming leadership transition. The Chair noted that the role would take effect from the autumn, allowing time for a handover, and requested expressions of interest ahead of the next meeting to support planning. The Chair assured members that the role is not overly onerous and highlighted that he has found it a rewarding experience.

### **Agenda Item 8.1 Deep Dive – Risk Management and Risk Appetite**

- Julie Boalch, Assistant Director of Corporate Governance & Risk at Welsh Ambulance Service NHS University Trust, was welcomed to the meeting and facilitated a detailed discussion on risk appetite. Members reflected broadly that organisations are on a similar maturity journey, with well-developed frameworks, but highlighted ongoing challenges in embedding these into practice.
- Several members, noted that while risk appetite statements are established, they are not yet consistently influencing decision making or being operationalised across organisations. Stronger progress was identified where risk appetite is closely aligned to strategic objectives and supported by board assurance frameworks and dashboards, enabling more meaningful discussion and oversight.
- Members emphasised the importance of moving from theoretical frameworks to practical application, stressing the need for clear action planning, prioritisation and accountability to bring risks back within appetite. Improvements in risk management processes, including regular review and stronger scrutiny of risk registers, was recognised, although concerns remained around consistency and visibility of risks at all levels. Discussion also highlighted challenges in managing systemwide and interdependent risks across organisations. The consensus was that further work is needed to embed risk appetite into decision making, strengthen links to strategy and performance, and improve consistency and application across organisations, with value placed on continued shared learning across NHS Wales.

**Agenda Item 8.2 Deep Dive - planning for next session (Board Assurance Framework, Risk Management & Appetite, Counter Fraud issues, Audit Committee role in partnership working, Clinical Audits, Financial sustainability/Digital)**

- Members discussed options for the next deep dive session, noting a range of potential topics including board assurance frameworks, counter fraud, partnerships, financial sustainability and digital. Marian Jones proposed *a focus on digital transformation*, referencing recent and forthcoming Audit Wales work and the value of drawing out key national messages. Members supported this, endorsing digital as a priority, given its relevance across all organisations. Trish also suggested a future *deep dive on the broader role of Audit Committees in providing holistic assurance from "floor to board,"* which members agreed would be a useful topic for a subsequent session. The group agreed that digital should be taken forward as the next deep dive, with further topics to be scheduled thereafter.

**Agenda Item 12 Any Other Business**

- Nuria Zolle raised a query regarding whether there is a consistent All-Wales methodology for assessing value for money in commissioning. Members acknowledged this as an increasingly important area, particularly given the scale of commissioned services and associated risks, but noted no established, standardised approach across NHS Wales.
- Marian Jones highlighted previous work on value-based approaches undertaken within Digital Health Care Wales (DHCW), while noting relevant experience sits within Swansea Bay. Michael Giannasi added that this remains a developing area, with current work in Powys supported by external partners identifying both emerging good practice and gaps. Members agreed the issue would benefit from further exploration within the wider governance network.

**The date and time of the next meeting is on 17 July 2026 at 11am, via MS Teams.**