

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	April 2026
INTRODUCTIONS									
Apologies	Chair	✓	✓	✓	✓	✓	✓	✓	✓
Declaration of Interests	All	✓	✓	✓	✓	✓	✓	✓	✓
GOVERNANCE									
Minutes from previous meeting	Chair	✓		✓	✓	✓	✓	✓	✓
Matters Arising & Table of Actions	Chair	✓		✓	✓	✓	✓	✓	✓
Matters Arising not on agenda	Chair	✓		✓	✓	✓	✓	✓	✓
Self-Assessment of Committee's effectiveness	Chair			D	✓		✓		
Escalation Status Update	PK/LD/SA	✓		✓	✓	✓	✓	✓	✓
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		✓						✓
Compliance with Ministerial Directions	JW		✓						
Compliance with Welsh Health Circulars (WHCs)	JW		✓						
Review ARAC Annual Report	Chair		✓						
Review Board Effectiveness Report	JW		✓						
Review Accountability Report, incl Annual Governance Statement	JW		✓ (Draft)	✓ (Final)					
Review Annual Head of Internal Audit Report and Opinion (incl Capital/PFI)	JJ		✓ (Draft)	✓ (Final)					
Internal Audit: Annual Governance Statement Review	JJ		✓	✓					
Review, agree and recommend to the Board the audited accounts & financial statements	HT		✓ (Draft)	✓ (Final)					

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	April 2026
Audit Enquiries to those charged with Governance and Management	HT		✓						
Audit Wales ISA 260 incl Letter of Representation	Audit Wales			✓					
Review the Health Board's Annual Report (Overview & Perf Section)	HT		✓ (Draft)	✓ (Final)					
Review changes to Standing Orders & Standing Financial Instructions*	JW	✓ (SOs)		✓ (SFIs)					
Annual Review of Standing Orders and Standing Financial Instructions	JW	✓ (SOs)		✓ (SFIs)					✓
Scheme of Delegation	JW	✓							
Annual Review of Terms of Reference/membership	Chair/JW			✓					
All Wales NHS Audit Committee Chairs' Meeting Update	Chair				✓	✓	✓	✓	✓
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	✓	✓	✓	✓	✓	✓	✓	✓
Provide assurances through where a significant activity is shared with another organisation (eg NWSSP, JCC)	HT/SM	✓	✓	✓	✓	✓	✓	✓	✓
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	✓	✓	✓	✓	✓	✓	✓	✓
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	EJ	✓	✓	✓	✓	✓	✓	✓	✓

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	April 2026
AUDIT WALES									
Review External Audit Plan via update reports	Audit Wales	✓		✓	✓	✓	✓	✓	✓
Approve External Audit Strategy & Annual Audit Plan (designed to implement the strategy) & assoc fees	Audit Wales	✓						✓	✓
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	✓		✓	✓	✓	✓	✓	✓
Consider any Audit Wales National Value for Money Examinations & Performance Reports	Audit Wales	✓		✓	✓	✓	✓	✓	✓
Receive the Auditor's General report to those charged with governance (Year-end)	Audit Wales		✓						
Structured Assessment 2024 Management Response Update	Audit Wales/JW				✓			✓	
Structured Assessment 2025	Audit Wales						✓	✓	
Review of Urgent and Emergency Care (Part 1 and Part 2)	Audit Wales/AC	D		✓	✓				
Planned Care Review	Audit Wales/AC	D		✓					
Review of Capital Investment Prioritisation	Audit Wales/LD			✓					
Cancer Services in Wales: A review of the strategic approach to improving the timeliness of diagnosis and treatment	Audit Wales/AC	✓							
Deep Dive - Review of Investment in Digital Systems	Audit Wales/HT				D		✓		
Review of the Management of Outpatients	Audit Wales/AC				D	✓			

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	April 2026
Deep Dive - Review of the Arrangements to Manage Estates	Audit Wales/JS			TBC					
Review of Cancer Services	Audit Wales/AC			TBC					
Review of Radiology Services	Audit Wales/AC			TBC					
INTERNAL AUDIT									
Internal Audit: Audit Plan Progress Report	JJ	✓	✓	✓	✓	✓	✓	✓	✓
Review and approve Annual Internal Audit Plan	JJ	✓							✓
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	✓	✓	✓	✓	✓	✓	✓	✓
Review and approve Internal Audit terms of reference (charter) and the effectiveness of internal audit	JJ	✓							
Learning Lessons (Reasonable Assurance)	JJ/SD	✓							
Elective Waiting List Management (Substantial Assurance)	JJ/AC	✓							
Consultant Job Planning Follow-up (Reasonable Assurance)	JJ/MH	✓							
Financial Management (Reasonable Assurance)	JJ/HT	✓							
Performance Management (Substantial Assurance)	JJ/HT	✓							
Executive Team Governance (Substantial Assurance)	JJ/PK/JW	D	✓						
Annual Planning (Reasonable Assurance)	JJ/LD	D	✓						
Digital Strategic Partner (Substantial Assurance)	JJ/HT		✓						

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	April 2026
Discharge Management Follow-up (Advisory Report)	JJ/AC			✓					
Standards of Cleanliness Follow-up (Limited Assurance)	JJ/AC/JS	D	D	✓					
Withybush Hospital (WGH) RAAC (Reasonable Assurance)	JJ/AC/JS	D	D	✓					
Continuing Healthcare – Database Maintenance and Finance Processes (Substantial Assurance)	JJ/HT	D	D	✓					
Contract Management (Advisory Report)	JJ/HT			✓					
Follow Up Review (Reasonable Assurance)	JJ/JW			✓					
Primary Care Strategy including Managed Practices	JJ/JP								
Medical Workforce (Medical Locums Planned Care)	JJ/MH								
CLINICAL AUDIT									
Review annual forward clinical audit plan and terms of reference	SD	✓			✓		✓		
Review the effectiveness of clinical audit – consider recs from the ECPG on suggested areas of activity for review by internal audit	SD	✓					✓		✓
FINANCIAL FOCUS									
Review risks and controls around financial management (via Financial Assurance Report)	HT	✓		✓	✓	✓	✓	✓	✓
Review Annual Summary of Single Tender Actions (STAs)	HT			✓					
Receive Post Payment Verification (PPV) report	HT			D	✓		✓		
Receive PPV annual report	HT			D	✓				
Receive Primary Care PPV report	JP			D	✓		✓		

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	April 2026
Annual statement of financial procedures	HT							✓	
Review of Schedule of Losses & Compensation*	HT								
Receive reports which record the basis of decisions where the HB awards additional funding to contractors outside the terms of the contract *	HT								
COUNTER FRAUD									
Review work plan & results from Counter Fraud activities, including anti fraud policies, etc.	CFO	✓		✓	✓	✓	✓	✓	✓
To provide an update on the cases highlighted as part of the counter fraud update report (In-Committee)	CFO	✓		✓	✓	✓	✓	✓	✓
Review and approve Counter Fraud Annual Report	CFO	✓							✓
Review and approve annual forward work plan for Counter Fraud activities	CFO	✓							✓
NHS CF Authority SRT Return	CFO	✓							✓
Right To Work Governance and Checks (In-Committee)	AC/RE	✓		✓					
Annual Review of Requisitions	CFO						✓		
Review the Health Board's assessment against NHS Protect Qualitative Assessment Reviews*	CFO								
ASSURANCE AND RISK									
Audit Tracker	JW/CW			✓		✓		✓	
Risk Assurance Report	JW/CW	✓			✓		✓		✓
Scrutiny of Outstanding Improvement Plans *	JW/CW								
DEEP DIVE									
TBC *									

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	April 2026
FOR INFORMATION									
ARAC Work Programme 2025/26	Chair	✓		✓	✓	✓	✓	✓	✓
National Internal Audit Reports *									
REVIEW OF THE MEETING									
Matters & Risks for Escalation to the Board	Chair/JW	✓		✓	✓	✓	✓	✓	✓

* To be included on agenda as applicable

Initials

AC – Andrew Carruthers AG – Ardiana Gjini CH – Carly Hill CW – Charlotte Wilmshurst CFO – Counter Fraud Officer CSO – Committee Services Officer EDs – Executive Directors EJ – Eifion Jones HIW – Healthcare Inspectorate Wales HT – Huw Thomas	IMs – Independent Board Members JJ – James Johns JP – Jill Paterson JS – James Severs JW – Joanne Wilson KJ – Keith Jones LC – Liz Carroll LD – Lee Davies LO’C – Louise O’Connor	LG – Lisa Gostling MH – Mark Henwood NLI – Nicola Llewellyn PK – Philip Kloer RE – Rob Elliott SA – Shaun Ayres SD – Sharon Daniel SMJ – Sian-Marie James TP – Tracy Price
---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Audit Committee Tasks		15 April 2025	8 May 2025	24 June 2025	12 Aug 2025	14 Oct 2025	9 Dec 2025	10 Feb 2026	April 2026
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