

**COFNODION Y CYFARFOD PWYLLGOR ARCHWILIO A SICRWYDD RISG  
HEB EU CYMERADWYO / UNAPPROVED MINUTES OF THE AUDIT AND RISK  
ASSURANCE COMMITTEE MEETING**

Date of Meeting: **09:30, Tuesday 14 October 2025**  
Venue: **Microsoft Teams Meeting/ Ystwyth Boardroom**

Present: Cllr. Rhodri Evans, Independent Member (Committee Chair)  
Mr Winston Weir, Independent Member (Committee Vice-Chair) (VC) (part)  
Mr Maynard Davies, Independent Member  
Mrs Eleanor Marks, Vice-Chair, HDdUHB

In Attendance: Ms Anne Beegan, Audit Wales (VC)  
Ms Urvisha Perez, Audit Wales (VC)  
Mr David Williams, Audit Wales (VC)  
Mr James Johns, Head of Internal Audit, NWSSP  
Mr Gareth Heaven, Internal Audit, NWSSP  
Mr Murray Gard, NWSSP Specialist Estates Services (VC) (part)  
Mrs Joanne Wilson, Director of Corporate Governance/Board Secretary  
Ms Claire Bird, Assurance and Risk Officer, deputising for Miss Charlotte Wilmshurst, Assistant Director of Assurance and Risk  
Mr Huw Thomas, Executive Director of Finance  
Mr Ben Rees, Head of Counter Fraud  
Mr Andrew Carruthers, Chief Operating Officer (part)  
Mr Gareth Cottrell, Deputy Chief Operating Officer (VC) (part)  
Mr Peter Skitt, Clinical Care Group Service Director - Community and Integrated Medicine (VC) (Part)  
Ms Anna Chiffi, Assistant Director of Nursing (VC) (part)  
Mr Tom Alexander, Principal Programme Manager (VC) (part)  
Mr Mark Henwood, Executive Medical Director (part)  
Mr Ian Bebb, Clinical Audit Manager (part)  
Mr James Severs, Executive Director of Allied Health Professions and Health Science (VC) (part)  
Mr Craig Baker, Cellular Pathology Service Manager (VC) (part)  
Ms Anne Simpson, Head of Strategic Commissioning (VC) (part)  
Ms Eldeg Rosser, Head of Capital Planning (VC) (part)  
Mr Dafydd Bebb, Board Secretary, Health Education and Improvement Wales (HEIW) (observing)  
Ms Clare Moorcroft, Committee Services Officer (minutes)

<b>Minutes Ref.</b>	<b>Item</b>	<b>Action</b>
<b>AC(25)159</b>	<p><b>Introductions and Apologies for Absence</b></p> <p>Cllr. Rhodri Evans, Audit and Risk Assurance Committee (ARAC) Chair, welcomed everyone to the meeting, thanking Mr Winston Weir for chairing the previous meeting in his absence. Apologies for absence were received from:</p> <ul style="list-style-type: none"> <li>• Ms Sophie Corbett, Deputy Head of Internal Audit, NWSSP</li> <li>• Professor Phil Kloer, Chief Executive</li> <li>• Mr Lee Davies, Executive Director of Strategy and Planning</li> </ul>	

- Mr Shaun Ayres, Director of Delivery
- Dr Jon Arthur, Deputy Director of Health Science

**AC(25)160 Declaration of Interests**

No declarations of interest were made.

**AC(25)161 Minutes of the Meeting held on 12 August 2025**

**Decision: RESOLVED** – the Minutes from the meeting held on 12 August 2025 were approved as an accurate record.

**AC(25)162 Table of Actions**

An update was provided on the Table of Actions from the meeting held on 12 August 2025 and confirmation received that outstanding actions had been progressed. In terms of matters arising:

**AC(25)103** – Mrs Joanne Wilson advised that this action has been closed, as the Chair of the People, Organisational Development and Culture Committee (PODCC) has requested that a detailed discussion take place at the next PODCC meeting.

**AC(25)108** – it was agreed that queries in relation to Discharge Planning would be addressed during discussion of the Audit Wales report on this topic, which appears later on the agenda.

**AC(25)163 Matters Arising not on Agenda**

There were no other matters arising.

**AC(25)164 Escalation Status Update Report**

Members were informed that those due to present this item were unavoidably absent from the meeting, and that Mrs Wilson and Mr Huw Thomas would present the report in their absence. Mrs Wilson indicated that the Escalation Status Update Report outlines changes to the escalation criteria, noting that all of those aligned to ARAC remain on track. The Escalation Framework has evolved, and the chronology of this is described within the report. The most significant change is that involving the financial target. Building on this, Mr Huw Thomas reminded Members that the escalation criteria for finance has changed to reflect the Welsh Government expectation of a £24.1m deficit position, with this originally having been the Target Control Total of £31.5m deficit. He has made his concerns regarding this change clear, whilst recognising that the long-term ambition is one of financial balance and sustainability.

Cllr. Evans enquired whether this change is one which might be challenged. In response, Mr Thomas indicated that there have been discussions in this regard with Welsh Government. The Health Board is, however, not in a strong negotiating position, or a sustainable position. It needs to 'own' its financial trajectory, which necessitates a complex balancing of various factors. Next year's financial allocation is also likely to be challenging. Once the organisation has its Financial Roadmap in place, it will be in a stronger position. Mrs Wilson advised that she has been in

discussion with Ms Olivia Shorrocks from Welsh Government regarding the escalation criteria and governance around this. Cllr Evans noted it is important to establish how and why the criteria was changed outside the normal process. Members heard that a Tripartite meeting is due to take place in December 2025, which will require the Health Board to submit supporting evidence in the next six weeks. However, scheduled Joint Executive Team (JET) and Escalation meetings with Welsh Government have been stood down, due to the public accountability meetings.

Mrs Wilson suggested that an update be provided via the Table of Actions, following clarification of the above and agreement of the Escalation Framework. As outlined within the report, there are now two 'tests' to apply in terms of deterioration: no material deterioration against the previously agreed measure; and credible, sustained progress against the revised requirement. Finally, Mrs Wilson advised that all Targeted Intervention criteria are now included on the Audit Management and Tracking (AMAT) system.

**PK/LD/  
SA/HT**

Welcoming the comprehensive and clear report, Mr Maynard Davies expressed that the main issue is Welsh Government's changing expectations. He suggested that the letter sent to them by the Chief Executive yesterday sets out the Health Board's concerns well. Mr Davies also wished to highlight the potential financial liability to the Health Board of £4.2-5.2m associated with the Welsh Risk Pool (WRP). Whilst sharing concerns around the changes to financial outturn expectations, Mr Thomas suggested that it does not result in any fundamental change from a management perspective. He also emphasised that HDdUHB is being treated no differently from other Health Boards in this respect. Whilst accepting this, Mr Davies highlighted that every change to the financial expectation requires a 'refocus' by the Executive Team.

Mr Thomas indicated that the WRP issue presents a very current financial risk, which is outside the Health Board's control at this stage. He explained the reason for this liability arising, which was the increased number of court dates being made available this year, meaning that more clinical negligence cases are being heard. It was, however, important to recognise that such cases and any payments awarded relate to harm which has been done to patients, and redress for this.

Whilst acknowledging comments around the changed financial escalation criteria, Mrs Eleanor Marks was more pragmatic, given the Health Board's ultimate goal of financial sustainability. She also highlighted that Wales is entering an intensive political time, which influences the situation. Mrs Marks suggested that the organisation's focus should be on its medium- and long-term aims. Echoing a comment made by Mr Thomas, it is important to recognise that the Health Board is no longer an 'outlier' in terms of financial position.

**Decision:** The Committee:

- **NOTED** the documented movements to the Escalation Framework (clarified baselines, enabling actions/metrics, automatic de-escalation route) and their assurance consequences.
- **ACKNOWLEDGED** (Criterion 43) that where measures change in-year, progress will be judged on two tests: (i) no deterioration against the previous measure; (ii) sustained progress against the revised requirement within existing resources.
- **AGREED** to receive future Escalation Framework returns with a simple Change Note (old→new wording, date, baseline) and a compact Change Log, plus sustained-delivery flags where additional resources are going to be required or there is a material deviation to the annual plan.

The Committee agreed to **ASSURE** the Board in relation to the Escalation Status Update.

**AC(25)165**

### **All Wales NHS Audit Committee Chairs' Meeting Update**

Cllr. Evans drew Members' attention to the minutes and Annual Report from the All Wales NHS Audit Committee Chairs' (AWACC), provided for information. The Annual Report cites the HDdUHB Audit Tracker as an example of good practice. Cllr. Evans suggested that AWACC is an interesting forum, which highlights a number of common themes across Health Boards.

Ms Anne Beegan agreed that AWACC is a useful forum for sharing good practice, adding that the Chair is due to change imminently. Members also heard that AWACC had discussed the Audit Wales National Fraud Initiative briefing note, which appears later on the agenda.

**Decision:** The Committee **NOTED** the All Wales NHS Audit Committee Chairs' (AWACC) Update

**AC(25)166**

### **Audit Wales Update Report**

Presenting the report, Mr David Williams advised that planning in relation to the Charitable Funds accounts audit work is being undertaken and the audit itself should be underway by the end of this month. With regard to performance audit, Ms Urvisha Perez indicated that the Discharge Planning Progress review is complete and included on today's agenda. The regional Patient Flow report is still in clearance and awaiting management response. It is hoped that this will be available for the next meeting. Audit Wales' other reviews are at various stages. The Outpatient Review and Structured Assessment are at reporting stage and field work is underway for the Investment in Digital Systems and Radiology reviews. The Estates Management deep dive and Local Council reviews are both in the latter stages of planning. As usual, Exhibit 3 in the report highlights relevant national reports published over the last six months, and Exhibit 4 provides information on corporate documents published since the previous meeting.

As mentioned earlier, a briefing note in relation to the National Fraud Initiative (NFI) is appended to the Audit Wales Update report. Members heard that the 2024/25 NFI exercise is now well underway, with participants actively reviewing their data matches. The briefing note is for information, and provides a national-level update on the current exercise and local data for the number of matches received. It also provides information around a high-level assessment of NFI governance and follow-up being undertaken over the next few months. This will be based on the Audit Wales NFI self-assessment checklist, and will assist in understanding the factors influencing outcomes across different bodies; explaining variation; identifying good practice and areas for improvement. The findings from this assessment will feed into Audit Wales' next national report on this topic, due to be published next autumn.

Cllr. Evans enquired whether Audit Wales felt that there were any issues requiring the Committee's attention, and requested assurance that reviews are on track to be delivered as planned. In response, Ms Perez indicated that there were no issues or concerns. Publication of the report from the Outpatients review has been delayed, and work on the Estates and Cancer reviews has not yet commenced.

With regard to the update on Charitable Funds audit work, Mr Davies noted that this is only at the planning stage and queried whether there will be sufficient time to complete audit work by the intended date of December 2025. Mr Williams confirmed that December 2025 is the target date for delivery and that resources are in place. Referencing her role on the board of a charity, Mrs Marks highlighted that fundraising is particularly challenging at present. Whilst not necessarily a question for ARAC, she enquired how and where this risk is accounted for in relation to Hywel Dda Health Charities and the potential impact on support which can be provided to projects. In response, Mr Thomas confirmed that this issue is considered by the Charitable Funds Committee (CFC). Whilst the Health Board should be cognisant of the sustainability of the charity, it must also be conscious of the distinction between the two bodies. The future and the sustainability of the charity itself would be a risk requiring consideration by CFC and the Board.

**Decision:** The Committee **NOTED** the Audit Wales Update Report.

AC(25)167

### **Review of Urgent and Emergency Care (Discharge Planning and Impact of Patient Flow)**

*Mr Andrew Carruthers, Mr Gareth Cottrell, Mr Peter Skitt, Ms Anna Chiffi and Mr Tom Alexander joined the Committee meeting.*

Ms Anne Beegan introduced the local Discharge Planning Progress Update, noting that (as mentioned earlier) the wider regional report remains in clearance. The report being considered today relates to a follow-up review of previous recommendations,

and Members will be familiar with certain of the areas involved. A high-level overview is provided on page 5 of the report, which identifies that there has been no progress against four actions. This relates to the Discharge Lounges, and Audit Wales has made a new recommendation in relation to these facilities. The other recommendations relate to implementation of the Discharge Policy. A recommendation in relation to training around the Policy has also been made. Whilst the local and regional reports do closely align, the focus in the report presented today is on the Discharge Lounges. There are a couple of areas where progress has been identified; in relation to the performance measurement and in implementing a digital platform.

Mr Andrew Carruthers thanked Audit Wales for the report, indicating that Members will be aware of the challenges in this area. The review's findings align with those of previous Internal Audits. Mr Carruthers noted that, whilst the previous report on this topic was 2017, the Health Board has probably only recently addressed certain of the recommendations therein. He felt that the new operational structure has assisted in this regard, facilitating a more consistent and Health Board-wide approach. It is recognised, however, that there is still much to do. Current work in relation to Discharge Lounges is a key component of this, and will have contributed to the improvements in ambulance handover times seen recently. Mr Peter Skitt advised that an 'In-hospital and Discharge Reset Week' is planned for December 2025. There is continued collaboration with Local Authority partners, along with a whole-team methodology. He agreed that the new operational structure is assisting in this whole-system approach. An increase in patient discharges prior to midday is being seen.

Members heard from Ms Anna Chiffi that there is a targeted exercise in relation to Discharge Lounges, where there have previously been inconsistencies across the region. There are now standard operating times for Discharge Lounges across three sites: 8.00am-6.00pm Monday to Friday. Patients identified for discharge are being moved to Discharge Lounges as early in the day as possible. Certain clinical tasks, such as final IV infusions and dressing changes are also being undertaken in the Discharge Lounges, which has increased the number of patients who can be moved to these facilities. Bronglais Hospital (BGH) does not currently have a provision for a Discharge Lounge; however, work is underway to identify a suitable space. In the meantime, patients deemed able to sit in day rooms within the ward area or away from their bed space are identified, to support patient flow.

In terms of the Discharge Policy, there is a new SharePoint page on the intranet containing a suite of information designed to support staff in the discharge process. This includes a link to online training, patient boarding guidelines, the care home of choice process and information around the community equipment service. It also includes a specific page on Discharge Lounges. Ms Chiffi advised that the team is also exploring a more robust process around criteria-led discharge, with greater specificity in

terms of actions required for patients to be discharged. This will facilitate a more continuous seven day discharge process, allowing clinicians, nurses and allied health professionals to discharge at weekends and out of hours within set parameters and criteria. Another area of focus, which will form a large part of the work during the reset week, is ensuring that patients are identified on the correct discharge pathways (care home, package of care, independent). Hospital@Home services will also support earlier discharges. Guidance is also provided around escalation in relation to delayed pathways of care and expectations throughout the patient's admission: from day one actions to the day before discharge. The team is working to ensure that all staff within ward environments have completed the training now available and are aware of the resources available. Overall, there has been a significant amount of work in this area.

Cllr. Evans expressed concern that there had been no progress against four actions from the previous review in 2017. He suggested that this lack of progress should have been identified internally, rather than by an Audit Wales review and was concerned that there might be other similar issues elsewhere. In response, Mrs Wilson advised that, whilst the previous review findings are on the Health Board Audit Tracker, the report had been marked as closed by the previous Chief Operating Officer, recognising that this was at a point in time. Audit Wales had clearly disagreed with this opinion, and Mrs Wilson committed to examine the process which had been previously undertaken.

**JW**

Mr Davies welcomed the report and thanked Mr Carruthers and his team for the additional context and the clarity this provides. He enquired whether Audit Wales had identified, during their review, any examples of good practice in this area, from which HDdUHB might learn. Ms Beegan indicated that there will be aspects of this reflected within the regional report; however, agreed to share examples with Health Board colleagues. From an operational perspective, Mr Gareth Cottrell assured Members that the HDdUHB team is in regular contact with Welsh Government and Six Goals colleagues, with the access to networking information that this brings. Ms Chiffi added that Health Board representatives had recently attended a workshop where examples of good practice in relation to discharge processes had been shared, and these would be used to inform HDdUHB's approach. Building on this point, Mr Skitt emphasised that discharge planning is an area in which the Health Board cannot work in isolation; reflected by the need for a regional report. Partners in Local Authorities and the Third Sector must also be involved.

**AB**

Mr Skitt's view was echoed by Mrs Marks, who indicated that this is a key message she hears regularly. Discharge can be dependent on availability of care packages, making it an issue which extends beyond the Health Board's remit. In view of this, Mrs Marks looked forward to receiving the regional report. Returning to the Table of Actions and **AC(25)108**, Cllr. Evans noted reference to extending Discharge Lounge opening hours

and enquired whether this incurs any additional cost. If so, whether this has been factored into the Health Board's financial position. Ms Chiffi advised that this is not an additional cost per se, as staff from elsewhere are being utilised. The situation in BGH will be slightly different, as a new workforce establishment will be required; however, this is separate to the three sites which already have Discharge Lounge provision.

Cllr. Evans also queried whether the reset week to address ambulance handover times had led to higher numbers of patients discharged. In response, Mr Carruthers emphasised that the measures put in place to achieve improvements in the 45 minute ambulance handover performance are not currently sustainable. They have involved a great deal of senior management resource and effort, for example. Of the sites, BGH has probably been most challenged, due to other influencing factors. It should also be noted that, whilst the 45 minute handover performance has improved, the 12 hour waits performance has deteriorated. This is, in part, the reason for the Discharge Reset Week planned for December 2025. With regard to BGH ED, Mr Skitt explained that the bed base at BGH is very small, making it more sensitive to impacts elsewhere in the system, but it also recovers quickly. Also, issues such as the CT scanner being out of action quickly leads to a backlog, due to the need to take patients to other sites for scans by ambulance, thereby exceeding the 45 minute target.

Mr Skitt agreed that there are improvements being seen in terms of ambulance handover times, and 'green shoots' of improvement in terms of wards and culture change. However, this will take time to fully embed, meaning that EDs will continue to be full for the time being. Noting earlier reference to the senior input which has been involved, Mrs Marks highlighted the challenges this presents. She enquired regarding work to change the culture among staff, to make improvements sustainable in the long-term. Mr Carruthers emphasised that it takes time to change culture; however, he believed that behaviours are changing. He also reported seeing a different kind of engagement with EDs from the inpatient areas. A national team has visited since the Getting It Right First Time (GIRFT) reviews last year, and the feedback from their visit to GGH was palpably different. They were able to see that ED staff there feel more supported, with a different culture of engagement from inpatient areas and other specialty teams in terms of taking patients from the ED. Mr Carruthers suggested that there are 'green shoots' of improvement on every site since the September reset week, which is starting to impact on behaviours and engagement.

He emphasised, however, that the journey of change has only just begun. Alongside this, and to make it sustainable, there must be consideration of how the organisation moves to a more seven day model of working; how to introduce a more integrated approach to community teams; and how to establish a streaming/hub model. All of which involve redesigning and reconfiguring the system and model. Mrs Marks expressed concern about the potential for

'initiative fatigue' and the risk of staff burnout from excessive demands. She enquired regarding support measures provided. Mr Carruthers shared these concerns. Returning to the topic of staff culture, Ms Chiffi agreed that there needs to be sustained change in this regard. The Community and Integrated Medicine Clinical Care Group (CCG) is taking steps to build a culture of learning and making a difference. Part of which is to close the feedback loop and provide feedback. Also, the Learning from Events meeting, which will incorporate a range of themes from incidents reported, audits undertaken, changes implemented and their impact on quality and performance metrics. She felt that this will be helpful to provide context for staff.

In addition, there are three accelerated workstreams in relation to access to care, patient flow, and the environment within EDs. Information being captured (on a monthly basis) as part of these workstreams includes both patient and staff feedback. This will help to identify how staff are feeling and support staff from a resilience and wellbeing perspective. Ms Chiffi agreed that staff are fatigued and have contributed a significant amount of work. It has been recognised that that is an area requiring focus. Cllr. Evans requested assurance that the proposed completion dates are achievable, and that Audit Wales are content with the Health Board's response. Ms Chiffi confirmed that there is a concerted effort on meeting completion dates, and Ms Beegan advised that Audit Wales regards the response as comprehensive. Following discussion, it was agreed that consideration of the report should form part of the PODCC item on the new operational structure. It should also be shared with the Chair of the Quality, Safety and Experience Committee (QSEC).

AC

AC

**Decision:** The Committee **NOTED** the Audit Wales Discharge Planning Progress Update Report.

The Committee agreed to **ASSURE** the Board in relation to the Discharge Planning Progress Update.

*Mr Andrew Carruthers, Mr Gareth Cottrell, Mr Peter Skitt, Ms Anna Chiffi and Mr Tom Alexander left the Committee meeting.*

AC(25)168

### **Review of the Management of Outpatients**

DEFERRED to 9 December 2025 meeting

AC(25)169

### **Clinical Audit Update**

*Mr Mark Henwood and Mr Ian Bebb joined the Committee meeting.*

Introducing the Clinical Audit Update, Mr Mark Henwood reminded Members that Clinical Audit had moved to sit within the Medical Directorate in April 2025. He felt that this has been a helpful move in facilitating links with other areas. Agreeing, Mr Ian Bebb presented the report, which outlines the current position. Members will note that funding for the AMAT system has been secured, which is welcomed, and the team continues to roll out AMAT

implementation in terms of Clinical Audit. The Health Board is now participating in all national audits, and is reporting this at a senior level, via the CCG structure. Reporting around Clinical Audit includes any concerns and the sharing of good practice. The Clinical Audit Programme has been split into two six month programmes. Mr Bebb felt that it is developing into a more robust, quality programme than in previous years. Finally, he drew Members' attention to the sharing of learning via Whole Hospital Audit Meetings; and the report's recommendations, which are largely around taking assurance.

Mr Davies requested clarification around what participation in national audits actually comprises; whether this means conducting audits within the Health Board or simply supplying information. In response, Mr Bebb indicated that mandatory audits generally involve provision of data; he emphasised, however, that as the results are often Health Board or even site-specific, these do offer value. Mr Henwood assured Members that the previous issues with non-participation in mandatory national audits have been resolved. It is for the Health Board to determine how it uses the results from such audits. He is very much committed to ensuring that there is visibility in terms of audit outcomes and Key Performance Indicators (KPIs), and how these impact on improvement. Cllr. Evans enquired whether there are likely to be any exceptions to participation in national audits. Mr Henwood advised that there may be delays in participation, due to the impact on data collection of decisions around administrative staffing, made for financial reasons.

In response to a query around preparations for the October-March programme, Mr Bebb confirmed that this is in place; the timing issue was at the point of submitting the report to ARAC. Members heard that details of the programme are due to be considered by QSEC in December 2025. Cllr. Evans enquired how audit findings are reported, and was informed that this depends on the individual audit. National audits are reported via the CCG structure. Local audits have individual group ownership and are discussed at specialty forums. Others depend on the 'driver' for the audit. As mentioned during the introduction, there are also Whole Hospital and Whole Health Board Audit Meetings. Mr Henwood commended the AMAT system in this regard.

Noting that audits involve significant effort and produce large amounts of data, Mrs Marks requested assurance that the AMAT system will enable services to effectively interrogate and utilise this data. Mr Henwood recognised that this is where an increased focus is required. Audit data and results must feed into the Health Board's Annual Planning process and be sighted by the Board. Otherwise, it has questionable value. Building on this, Mr Davies queried whether the findings from national audits feed into workstreams such as the Clinical Services Plan. In response, Mr Henwood suggested that this probably has not been the case previously. However, data from clinical audits should be used to support the case for change. Mr Davies suggested that it should

be placed in the public domain and utilised to explain, for example, the risks involved in delivering services across multiple sites. Mr Henwood agreed that there are examples where the impact on patient outcomes is significant. Whilst service teams are aware of such cases, there is a strong argument for being more transparent with the data.

**Decision:** The Committee:

- **TOOK ASSURANCE** from the increased use of Audit Management and Tracking (AMAT) software within the Health Board, as well as the secured funding for the system
- **TOOK ASSURANCE** from the continuation of the majority of mandatory national audits and the processes followed for escalation
- **TOOK ASSURANCE** from the integration of clinical audit within all Clinical Care Groups
- **NOTED** the development of the 2025/26 programme
- **TOOK ASSURANCE** from the continued shared learning through Whole Hospital and Whole Health Board Audit Meetings

The Committee agreed to **ASSURE** the Board in relation to the Clinical Audit Update.

*Mr Mark Henwood and Mr Ian Bebb left the Committee meeting.*

**AC(25)170**

### **Internal Audit Plan Progress Report**

Mr James Johns introduced the Internal Audit Plan Progress Report, drawing Members' attention to Section 2, which details outcomes from finalised audits. Progress with the programme of Internal Audits is positive. The fieldwork for one audit which was due to be reported to this meeting is nearing completion. There have been discussions with the Health Board around deferring certain audits and adding others. Members' attention was drawn to information contained within Appendix B around sampling, as requested at the previous meeting. Mr Johns explained that this is one element of the broader audit approach, and depends on the nature of the specific audit. The indicative value is based on practice and other factors and does vary, based on the nature of the risk based approach being taken.

Noting reference to changes to the Internal Audit Plan, Cllr. Evans enquired regarding the process for agreeing these. He queried the suggested deferral of audits in Primary Care and Complaints, observing that these are areas requiring focus. Mr Johns explained that there are other audits in Primary Care planned; the specific audit in question was in relation to a risk which had been de-escalated. Mrs Wilson added that this had been discussed with her and was at the Executive Director's request. The final decision would be for ARAC and the Chair of ARAC to make; there had been an issue of timing. Mrs Wilson committed to schedule a meeting between Cllr. Evans, Mr Johns and herself.

**JW**

Cllr. Evans expressed concern that the two Internal Audits reported to the previous meeting had Limited Assurance ratings, and two further Limited Assurance reports are presented today. He enquired whether it will be possible to re-audit and/or address the findings sufficiently by the end of the year. Mrs Wilson reminded Members that HDdUHB chooses to target the Internal Audit programme in those areas which are highest risk. The results to date, with two Reasonable Assurance, two advisory reports and four Limited Assurance, do not represent a good position. There are plans to review the Sickness Management and Nursing Management audits, with discussions underway around how these are followed-up. Mr Johns suggested that it is more likely this will be via a recommendation tracking approach than a full re-audit.

**Decision:** The Committee **TOOK ASSURANCE** with regard to the delivery of the Internal Audit plan and from the outcomes of the finalised audit reports.

**AC(25)171**

**Validation of Emergency Department Waiting Time Data (Limited Assurance)**

*Mr Andrew Carruthers, Mr Gareth Cottrell, Mr Peter Skitt and Ms Anna Chiffi joined the Committee meeting.*

Mr Johns introduced the Validation of Emergency Department Waiting Time Data Internal Audit report. This audit had focused on validation of the Emergency Department data, particularly around the four hour target and the breach validation process in place. There is a system to capture and calculate information through the Welsh Patient Administration System (WPAS). In terms of data quality issues, there was a number of instances of casualty cards missing information. Whilst a Standard Operating Procedure (SOP) is in place, further work is required to address issues with this and ensure appropriate dissemination across the different sites. The audit identified some variation in arrangements across sites, particularly the level of clinical involvement in the validation process. Validation has only been undertaken at BGH since April 2025, following a change in management. Testing also revealed that, due to a system access issue at BGH, almost 40% of records are not subject to validation, with a risk of under/over-reporting of breaches. Taking these findings into account, the audit has concluded Limited Assurance overall.

Mrs Marks found the findings of this audit extremely disappointing, particularly noting that there were no low risk priorities. Some relate to administrative details, but others are more serious. She enquired what urgent steps are being taken to ensure data is validated, and the timescale for these. As a follow-up to this, the findings suggest that the validity of other data may be questionable, given the apparent relaxed attitude among staff to the importance of completing records. Finally, Mrs Marks enquired whether the fact that BGH was not undertaking validation was known, and whether this was viewed as acceptable.

Mr Skitt shared Mrs Marks' disappointment with the audit findings, along with her concerns. The audit recommendations are fully accepted, as is the need to take control of this area. BGH's non-participation in validation was not known until the operational structure changed, and immediate action was taken to address this. A number of the actions are either standard practice issues in terms of data entry and entry into records, or relate to the system not being interrogated properly. So whilst there are concerning findings, they should be relatively easy to correct. The SOP was developed quickly, in advance of the new structure being put in place. It will require reviewing in terms of process and structure; however, this should also be fairly straightforward to do. Issues in relation to clinical data entry and clinical validation will require discussions with staff around professional standards expectations within the organisation. Whilst Mr Skitt agreed that the audit's findings are disappointing, he felt the issues can be corrected very quickly.

Cllr. Evans requested clarification around the procedure for reviewing the SOP, noting that this will be subject to the standard internal governance processes. He also highlighted the fact that non-clinical staff have been found to be validating data is in itself a breach of the SOP. Mr Skitt stated that he has committed to review and revise the SOP with Ms Chiffi. It will then be subject to CCG governance processes and wider Health Board governance. Mrs Wilson suggested that he make contact with Ms Christine James in the Health Board Policies team. Mr Carruthers explained that he had requested an Internal Audit in this area due to a Welsh Government directive for health boards to focus on validation. He highlighted, however, that there is an ongoing national debate around whether clinicians should be undertaking this activity, due to the time commitment involved and whether it is the best use of their time. Securing clinical engagement in validation may, therefore, become challenging.

**PS**

Mrs Marks requested clarification around the clinicians' concerns and Mr Carruthers indicated that this centres on a suggestion that there should be more digital solutions and the value of spending time analysing significant volumes of breach data. Whilst appreciating this reasoning, Mr Davies underlined the importance of such data. He also emphasised that data quality needs to improve, and that this is the responsibility of all Health Board staff. He agreed that, in the longer-term, digital solutions should be sought. Finally, Mr Davies suggested that a rating of Reasonable Assurance for Objective 1 could be viewed as overly generous, given the findings. Mr Thomas explained that there is some background in terms of the absence of a digital system in ED. It had originally been intended that Digital Health and Care Wales (DHCW) develop a system; however, this is not being taken forward. As a result, the Health Board would need to develop a local solution, which would require Board approval of a business case and would take time.

Whilst recognising that there is a debate around validation among clinicians, Mrs Marks highlighted that the NHS is responsible for providing a service to the public and is funded by taxpayers. Welsh Government requires Health Boards to collect and validate data; this is not debatable. Mr Carruthers agreed, emphasising that he is not attempting to suggest otherwise, rather to explain the potential challenges.

Cllr. Evans enquired regarding progress on the planned work in relation to waiting lists. Mrs Wilson advised that the terms of reference for the external review have been agreed. The Chief Executive has been seeking to identify an external individual to undertake the review, and has recently done so. A member of staff to lead internally has also been identified. It is hoped that the review will conclude by December 2025 and any learning will be shared with ARAC.

Mr Davies and Mr Winston Weir requested assurance around the monitoring of outcomes and actions, particularly in relation to whether the new SOP is being followed. In response, Mr Skitt advised that his expectation is that the actions and timescales for completion within the report will be adhered to. Cllr. Evans enquired whether the timescales are realistic and Mr Skitt confirmed that this was the case. Clarifying his query, Mr Davies indicated that this was more in relation to how implementation of the SOP will be monitored. He was advised that this will be audited by the CCG.

Mrs Wilson committed to discuss with Mr Johns how this audit's findings will be reviewed. It was highlighted that, should detailed audit work be required, sufficient time will need to be allowed for new arrangements to embed.

JW/JJ

**Decision:** The Committee **NOTED** the Validation of Emergency Department Waiting Time Data (Limited Assurance) Internal Audit report.

The Committee agreed to **ADVISE** the Board in relation to the Validation of Emergency Department Waiting Time Data (Limited Assurance) Internal Audit report.

*Mr Andrew Carruthers, Mr Gareth Cottrell, Mr Peter Skitt and Ms Anna Chiffi left the Committee meeting.*

AC(25)172

### **Human Tissue Authority (Limited Assurance)**

*Mr James Severs and Mr Craig Baker joined the Committee meeting.*

Mr Johns introduced the Human Tissue Authority Internal Audit report, which had examined aspects of the arrangements in relation to Human Tissue Authority (HTA) requirements. The review confirmed compliance with key HTA standards in relation to the secure storage of tissue and adherence to family wishes regarding disposal. Whilst tissue samples for all active cases

reviewed could be physically located and verified, there were instances of missing and incomplete forms and records. The audit also identified instances of delayed disposals resulting in tissue being held without consent, which had not been reported to the HTA as 'reportable incidents'. There is a programme of compliance audits; however, there is no evidence that action is taken to address areas of non-compliance. An overall rating of Limited Assurance has been concluded.

Thanking Mr Johns for the report, Mr James Severs advised that this is the first Internal Audit on HTA compliance commissioned in Wales. It had been intended that Swansea Bay UHB (SBUHB) would undertake an equivalent audit concurrently; however, SBUHB had not taken this forward. Mr Severs welcomed the assessment against the HTA standards, despite the fact that this has exposed some areas of development and vulnerability. A rigorous action plan, with challenging but achievable deadlines has been developed in response. Whilst disappointed with the outcome, Mr Severs felt that undertaking an audit was the right approach, as it provides a different viewpoint from an HTA inspection. He noted that none of the concerns raised in the Internal Audit were picked up during the statutory visit to the Health Board's licensed premises. This is an issue he will need to raise with the HTA directly. The agreed management action plan will be presented at the HTA Assurance Group on 16 October 2025, which Mr Severs will attend.

Cllr. Evans indicated that the report makes for concerning reading. However, as suggested by Mr Severs, it is only right to seek transparency and accountability in such areas. Observing that data quality had also been identified as an issue in this audit, Mr Davies queried how the importance of individual responsibility for can be emphasised to the organisation as a whole. With regard to Key Finding 1, he noted that the completion date related to an action plan being in place. Mr Davies suggested that it would be preferable to be furnished with dates by which changes in the action plan are to be implemented. Mr Craig Baker assured Members that the action plan has already commenced, with various elements being undertaken. He added that the Health Board is compliant with HTA standards, and that certain aspects are outside the control of the organisation. He welcomed, however, the opportunity provided by the audit and action plan to reevaluate processes and working practices. Mrs Wilson explained that it will be challenging to track progress with actions, if they are not individually defined. The Health Board and ARAC require assurance on delivery of the actions themselves, rather than of an action plan. It was agreed that Mr Baker would examine the action plan and translate it into actions for the Audit Tracker. **CBaker**

Whilst Mrs Marks found the contents of this report extremely concerning, she recognised that the Health Board is compliant with the HTA standards. She also wished to acknowledge that responsibility for this area had only recently transferred to Mr Severs. Mrs Marks enquired whether the audit's findings had been

around – rather than compliance with basic requirements – achievement of a ‘gold standard’. Mr Baker indicated that it was the latter. As an example of the actions taken, it had been identified that there were delays in receipt of documentation from His Majesty's Coroner. Health Board staff had visited the Coroner's Office to discuss their administrative processes, to feed into Health Board processes and ensure that deadlines are not breached. Overall, the team is changing processes and making the approach more proactive. Mr Severs advised that his intention when commissioning this audit was to identify the gaps; he had not anticipated the depth of findings shown. Whilst the report does make for uncomfortable reading, it also offers the opportunity to change practices to provide assurance that all possible steps are being taken. Mrs Marks welcomed these comments.

Referencing Key Finding 5 around tissue retention, Cllr. Evans enquired whether the Health Board should have self-reported such instances to the HTA. In response, Mr Baker advised that there are two cases which will be disclosed to the HTA. Cllr. Evans noted the finding around staff training, with the overall compliance position being 52% in August 2025. He queried whether it will be possible to address this by the end of the year. Mr Baker indicated that a comprehensive review of training is being undertaken. It is felt that current requirements are excessive and the team is looking to simplifying the competencies, which will make training compliance more achievable.

Noting the finding that a central record is held on a spreadsheet, Cllr. Evans queried whether this is the best method for maintaining a record of tissue samples. Mr Baker emphasised that the data is anonymised. The Health Board has recently procured a new tracking system Cerebro, which will further enhance robustness. In response to a query around transfer from one to the other, he indicated that the software and workstations are due to be installed in early 2026. Mr Weir requested an update on progress in terms of the Risk Register and was advised that more team members had been given access, which should ensure that risks are managed in a timely fashion. Members were assured that this action is on track. Mrs Wilson confirmed that there is good engagement between the Pathology team and the Assurance and Risk team.

**Decision:** The Committee **NOTED** the Human Tissue Authority (Limited Assurance) Internal Audit report.

Whilst recognising that there are plans in place to address concerns, and that the Health Board is compliant with the HTA standards, the Committee agreed to **ADVISE** the Board in relation to the Human Tissue Authority (Limited Assurance) Internal Audit report.

*Mr Craig Baker left the Committee meeting.*

**Control of Contractors (Advisory Report)**

Mr Murray Gard introduced the Control of Contractors advisory report, which outlines the findings of a proactive review of the Health Board's Control of Contractors Policy, focusing primarily on how it addresses the Right To Work requirement. This was designed to 'dovetail' with the equivalent internal management review, and provide broader assurance over governance arrangements. The review recognises the positive actions which have already been undertaken, including the updates reported to previous ARAC meetings, together with enhancements to the contractual arrangements for capital schemes. Whilst no formal findings were raised, several observations were shared to support the ongoing policy development. All of these have been accepted by management and are being incorporated into the Policy.

Cllr. Evans noted that the issue of security and ID badges has been raised previously and requested an update. Mr Severs thanked Mr Gard for the report, advising Members that this had been through the relevant governance processes. Its findings have been enacted via both the Internal Audit report actions and via development of the policy. The Policy is currently out for consultation. The security actions are continuing to be progressed via the Security Management Group, with oversight through the Health and Safety Sub-Committee and Health and Safety Committee. There are no issues which have been flagged at any stage and actions are on track, as per the Internal Audit management plans.

Regarding Cllr. Evans' request, Mrs Wilson indicated that this was part of a much wider piece of work, involving individuals in addition to contractors. Mr Severs offered to provide an update to the next meeting via the Table of Actions. In response to a query around tracking, Mrs Wilson explained that this report is different from the norm, as the actions therein are not currently SMART (Specific, Measurable, Achievable, Realistic/Relevant, Timely). It was agreed that consideration would be given to whether the actions should be added to the central Audit Tracker or whether they can be monitored internally.

JS

JW/JS

**Decision:** The Committee **NOTED** the Control of Contractors (Advisory) Internal Audit report

The Committee agreed to **ASSURE** the Board in relation to the Control of Contractors (Advisory) Internal Audit report.

*Mr James Severs left the Committee meeting.*

**Commissioning - Long Term Agreements (Reasonable Assurance)**

*Ms Anne Simpson joined the Committee meeting.*

Mr Gareth Heaven introduced the Commissioning - Long Term Agreements Internal Audit report. The objective of this review was

to assess the management and monitoring arrangements of commissioned long-term agreements (LTAs) for services provided by other NHS bodies to the Health Board. The review identified that the Health Board has approved LTAs for commissioned services with several NHS Wales bodies for 2025-26, which outline roles and responsibilities, quality and performance monitoring arrangements, and financial and service planning details. Financial and performance monitoring arrangements are established, with providers submitting regular monthly statements. An established governance structure is in place, and a new operational Commissioning and Contracting Oversight Group has been established. Health Board representation was also evident at other All Wales groups and meetings. One key matter arising was identified: HDdUHB not receiving regular quality and safety reports from any LTA provider organisations, with the exception of one provider, whose reports also lack some key detailed narrative on the subsequent actions taken and no reporting of patient experience. The audit has concluded an overall rating of Reasonable Assurance.

Mr Davies recalled that the issue of quality and safety reports had been raised previously, and queried whether this information should be shared with QSEC, given that it relates to the treatment of HDdUHB patients. He otherwise commended the team for the report's findings. Ms Anne Simpson advised that this information is received for HDdUHB's main provider, SBUHB, and is a 'work in progress' with other main providers. She also reflected that HDdUHB, as a provider of commissioned services, does not share an equivalent report with its main commissioners either. It has, as a health board, always received details of serious incidents and complaints relating to its residents via the national reporting route; and all health boards are bound by the Duty of Candour. It will be part of the commissioning and contracting intentions for 2026/27 to receive these reports.

**Decision:** The Committee **NOTED** the Commissioning - Long Term Agreements (Reasonable Assurance) Internal Audit report

The Committee agreed to **ASSURE** the Board in relation to the Commissioning - Long Term Agreements (Reasonable Assurance) Internal Audit report.

*Ms Anne Simpson left the Committee meeting.*

**AC(25)175**

### **Capital Governance Arrangements (Advisory Report)**

*Ms Eldeg Rosser joined the Committee meeting.*

Mr Gard introduced the Capital Governance Arrangements (Advisory Report), which reviewed the capital management reporting structure to confirm that it remains appropriate and effective. Overall, the governance arrangements are robust; key committees were operating in line with their terms of reference and reporting flows were well established. No significant gaps in reporting were identified and no significant concerns were raised.

A small number of observations are noted in Appendix A, the actions in relation to which have all been completed, which is welcomed.

Mrs Wilson highlighted that there is a difference between management and assurance. The 'A Healthier Mid and West Wales' Group is a management group for the Executive Director of Strategy and Planning to discharge his accountabilities with regard to responsibility for that area, whereas other forums are for assurance. This may result in slight duplication; however, this is for purpose.

**Decision:** The Committee **NOTED** the Capital Governance Arrangements (Advisory) Internal Audit report

The Committee agreed to **ASSURE** the Board in relation to the Capital Governance Arrangements (Advisory) Internal Audit report.

*Ms Eldeg Rosser left the Committee meeting.*

**AC(25)176**

**Vaccination and Immunisation**

DEFERRED to 9 December 2025 meeting

**AC(25)177**

**Financial Assurance Report**

Mr Thomas presented the Financial Assurance Report, noting that Appendix 5, originally included, should have been presented to the In-Committee session. There were no 'Alert' issues. 'Advise' issues related to breaches of Standing Financial Instructions (SFIs), staff overpayments and losses and write-offs. Staff overpayments were isolated in the main to one area, due to turnover of staff.

Observing that breaches of SFIs are occurring regularly, Cllr. Evans enquired regarding the effectiveness of re-education in this regard. In response, Mr Thomas suggested that, whilst education does play an important role, the point at which more challenging conversations are required is being reached. The level of SFI breaches is too high. In terms of losses and write-offs, much of this figure relates to stock write-offs. Electronic Prescribing and Medicines Administration (ePMA) systems may assist in this regard; however, there will always be challenges associated with multiple small sites.

Referencing the VAT recovery in relation to the BT PSBA network, Mr Davies queried whether there might be other similar cases to which the same principle can be applied. Members heard that the Health Board has a dedicated tax expert with experience as a tax accountant. He liaises with Ernst and Young, the Health Board's tax advisors, and any learning from examples such as this is applied to processes going forward.

**Decision:** The Committee:

- **DISCUSSED** the breaches of Standing Financial Instructions (SFIs) as detailed
- **DISCUSSED** the staff overpayments as detailed and **TOOK ASSURANCE** that actions to control them are sufficiently embedded.
- **DISCUSSED** losses as detailed
- **TOOK ASSURANCE** from the actions taken to reduce the instances of non-compliance with the No PO, No Pay policy; to ensure Public Sector Payment Policy (PSPP) compliance; to manage Single Tender Actions (STAs) and ensure National Minimum Wage (NMW) compliance.
- **SCRUTINISED** the award of contracts listed

**AC(25)178**

### **Counter Fraud Update**

Mr Ben Rees introduced the Counter Fraud Update report, highlighting the 'Prevent and Deter' section. This describes various proactive exercises, which are outlined in more detail as part of the In-Committee report. There is also reference to NFI activity, as mentioned earlier by Audit Wales. Of the matches identified, only three are outstanding; one of which involves an ongoing investigation and two others remain outstanding due to third party actions.

Noting that, at the half-way point of the year, less than half of the Counter Fraud resources have been utilised, Mr Davies enquired whether there was a reason for this. Mr Rees suggested that this is partly due to annual leave during this portion of the year. Experience suggests that the second part of the year will see increased activity, which he was confident will utilise remaining resources. Replying to a query around declaration of secondary interests, Mr Rees indicated that there has been a 50% response rate. Most of these have involved potential conflicts of interest, or queries around this topic. This exercise has identified the need for greater education around conflicts of interest and/or a requirement that Health Board employees declare all secondary employment. The latter would require further discussion.

Agreeing, Mrs Marks indicated that she is hearing more and more often of people taking second jobs. The requirement to declare any secondary employment would make the situation clearer all round. Mrs Wilson advised that this issue has also been raised at QSEC, and is an area requiring consideration. In response to a query around whether any new or different trends are being seen, Mr Rees advised that a data trends report would be provided for the December 2025 meeting. In the interim, increasing levels of referrals involving secondary employment and working whilst on sick leave were being seen. The Counter Fraud team will engage with the Workforce team prior to the Fraud Awareness Week in late November.

Cllr. Evans looked forward to the data trends report, noting that those mentioned reflect national trends reported at the AWACC meeting. Building on this, Mr Rees emphasised that HDdUHB

Counter Fraud staff regularly attend meetings with colleagues across Wales, and that Counter Fraud services seek to adopt a 'once for Wales' approach wherever possible.

**Decision:** The Committee **RECEIVED** for information the Counter Fraud Update Report and appended items.

**AC(25)179**

### **Internal and External Recommendations and WHC Tracking Assurance Report**

Presenting the report, Mrs Wilson explained that the format of this has been changed, to make it consistent across all committees. There has been good progress on closing recommendations and on those services in Level 3 escalation. A meeting has taken place with staff from the Planned and Specialist Care CCG to discuss Welsh Health Circulars (WHCs) behind schedule. Members heard that Estates and Facilities are now in Level 1 for the Governance domain, which represents a good achievement. The area of most concern currently is probably the CIM CCG, with its senior managers focusing on the Reset Week and other demands. Ms Claire Bird advised that Mr Skitt, as CCG Service Director, has tasked a senior member of the CCG team with leading on AMAT actions.

Regarding the most recent round of escalation meetings, and as a general reflection, Mr Thomas expressed concern around responsiveness in terms of input measures. He explained that the Workforce and Quality and Safety measures being tracked are fundamentally input measures. There is an increasing sense of frustration that the level of responsiveness is not as it should be. Mrs Wilson felt that the Assurance and Risk team is generally getting much better engagement from CCGs. However, corporate functions can only do so much to facilitate engagement, recognising that accountability sits with the CCGs.

Noting reference in the report to development of an audit tracking performance dashboard via 'Power BI', Mr Davies suggested that this would be very useful to the CCGs in tracking their compliance. He observed that 45% of recommendations are overdue and, of this, 68% are overdue by more than six months. This does not present a particularly good picture. Mr Davies also noted that, since July 2025, there has been an increase in recommendations with revised timescales for completion, and enquired regarding the reason for this. Mrs Wilson advised that a number of recommendations sit within CIM, where (as indicated above) capacity and competing demands has been an issue. She assured Members that these recommendations are being worked through and considered on an individual basis.

Mr Thomas suggested that this links into Escalation, and the issue of areas remaining at Level 3 for extended periods. Whilst there has been a contributory factor of the new operational structure being implemented and maturing; consideration does now need to be given to the meaning of Level 4 escalation, and whether there are other interventions which the Chief Executive could and

should be taking. Whilst acknowledging this, Mr Davies recognised the need to be aware of the many and varied demands placed on operational teams. It was agreed that Mrs Wilson and her team should examine those recommendations overdue by six months or more, whilst recognising that it is the CCGs' responsibility to identify whether they can be closed.

JW

Welcoming this suggestion, Mrs Marks noted that a number of recommendations are likely to relate to systemic issues which cannot necessarily be addressed easily, due to capacity or funding. She suggested that, for these, consideration be given to whether it might be possible to take a different approach or propose an alternative action to address the recommendation. This group of recommendations fundamentally differs from those which are simply delayed due to inaction. The latter being a management issue, the former being a more serious organisational issue.

*Mr Winston Weir left the Committee meeting.*

Highlighting the graph on page 8 of the report, 'Audit Tracker Analysis – Overdue recommendations', Mrs Marks noted the recommendations overdue by more than 24 months in Primary Care, Community and Long Term Care. She was conscious that, as an organisation, the Health Board wishes to move towards a Social Model for Health and Wellbeing. In view of this, she enquired whether a more holistic or strategic approach is required, to address areas where recommendations have been outstanding for some time. Mrs Wilson described an exercise being undertaken currently with regard to overdue WHCs, where it has been recognised that implementation is not possible due to funding constraints. Quality Impact Assessments are being undertaken for the relevant areas. Those that require it, will then be added to the Risk Register. A similar process will be applied for other overdue recommendations, once capacity permits.

Mr Thomas suggested that there has also been an element of (out of necessity) prioritising the most pressing issues. In addition, the Health Board has, in the past, tended to accept Audit Wales and Internal Audit recommendations without question, even when these cannot be implemented due to issues beyond the organisation's control. Mrs Wilson suggested that this approach has not been limited to Audit Wales and Internal Audit, but also applies to the findings of external bodies and regulators.

**Decision:** The Committee **TOOK ASSURANCE** that the Health Board is: continuing to address and implement findings from audits, inspections and regulators; addressing and implementing the requirements as raised within Welsh Health Circulars; and strengthening the internal escalation arrangements for the domain of governance.

Whilst the Committee agreed to **ASSURE** the Board in relation to the Internal and External Recommendations and WHC Tracking

Assurance Report, concerns were expressed around the position in relation to the Community and Integrated Medicine Clinical Care Group (CCG).

**AC(25)180**

**ARAC Workplan 2025/26**

The Committee **NOTED** the Audit Work Programme 2025/26, which will be updated in line with discussions and to align with Audit Wales and Internal Audit Plans.

**AC(25)181**

**Any Other Business**

There was no other business reported.

**AC(25)182**

**Matters and Risks for Escalation to the Board**

As noted.

**AC(25)183**

**Date and Time of Next Meeting**

9.30am, 9 December 2025