

HYWEL DDA UNIVERSITY HEALTH BOARD – AUDIT & RISK ASSURANCE COMMITTEE DRAFT ANNUAL WORK PLAN 2024/25

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	16 April 2024	9 May 2024	18 June 2024	9 July 2024	13 Aug 2024	15 Oct 2024	10 Dec 2024	11 Feb 2025	April 2025
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					✓				
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	PK/LD	✓		✓		✓	✓	✓	✓	✓
Compliance with Ministerial Directions	JW		✓							
Compliance with Welsh Health Circulars (WHCs)	JW		✓							
Review Draft/Final ARAC Annual Report	Chair		✓							
Review Draft/Final Board Effectiveness Report	JW		✓							
Review Draft/Final Accountability Report, including Annual Governance Statement	JW		✓ (Draft)		✓ (Final)					
Review Annual Head of Internal Audit Report and assoc op (incl Capital/PFI)	JJ		✓ (Draft)	✓ (Final)						

AGENDA ITEM/ISSUE	LEAD	16 April 2024	9 May 2024	18 June 2024	9 July 2024	13 Aug 2024	15 Oct 2024	10 Dec 2024	11 Feb 2025	April 2025
Review, agree and recommend to the Board the audited accounts & financial statements	HT		✓ (Draft)		✓ (Final)					
Audit Enquiries to those charged with Governance and Management	HT		✓							
Internal Audit: Annual Governance Statement Review	JJ				✓					
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									
Annual Review of SOs and SFIs	JW						✓			
Scheme of Delegation	JW					✓				
All Wales NHS Audit Committee Chairs' Meeting Update	Chair			✓	✓	✓	✓	✓	✓	✓
Contract and Procurement Processes – Governance	JW	✓								
Annual Review of TORs/membership	Chair/JW								✓	
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, EASC, WHSSC)	HT/SM	✓	✓	✓	✓	✓	✓	✓	✓	✓

AGENDA ITEM/ISSUE	LEAD	16 April 2024	9 May 2024	18 June 2024	9 July 2024	13 Aug 2024	15 Oct 2024	10 Dec 2024	11 Feb 2025	April 2025
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	✓	✓	✓	✓	✓	✓	✓	✓	✓
FINANCIAL FOCUS										
Review risks and controls around financial management (via Financial Assurance Report)	HT	✓		✓		✓	✓	✓	✓	✓
Review Annual Summary of STAs	HT			✓						
Receive Post Payment Verification (PPV) report	HT			✓				✓		
Receive PPV annual report	HT			✓						
Receive Primary Care PPV report	JP			✓				✓		
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	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									

AGENDA ITEM/ISSUE	LEAD	16 April 2024	9 May 2024	18 June 2024	9 July 2024	13 Aug 2024	15 Oct 2024	10 Dec 2024	11 Feb 2025	April 2025
Non-Clinical Temporary Staff/Agency Spend and Numbers	HT/LG	✓								
NuroKor Write-Off	HT	✓								
Industrial Action Payments	HT/AG	✓								
CLINICAL AUDIT										
Review annual forward clinical audit plan and terms of reference	SD			✓			✓			
Review the effectiveness of clinical audit – consider recommendations from the Effective Clinical Practice Group on suggested areas of activity for review by internal audit	SD						✓			
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 & management responses to any issues identified and ensure that the other Committees 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 2023 Management Response Update	Audit Wales/JW					✓			✓	

AGENDA ITEM/ISSUE	LEAD	16 April 2024	9 May 2024	18 June 2024	9 July 2024	13 Aug 2024	15 Oct 2024	10 Dec 2024	11 Feb 2025	April 2025
Structured Assessment 2024	Audit Wales							✓	✓	
Follow-up Review of Primary Care	Audit Wales/JP	✓								
Review of Unscheduled Care	Audit Wales/AC	D		✓						
Review of Operational Governance Arr'ments across Service Directorates	Audit Wales/AC	D		✓						
NWSSP – AUDIT AND ASSURANCE SERVICES – 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	✓								
WGH RAAC Internal Major Incident (Reasonable Assurance)	JJ/AC	✓								
Transforming Urgent & Emergency Care (Reasonable Assurance)	JJ/AC	✓								
Cleanliness/Cleaning Standards	JJ/AC	D	✓							
Elective Waiting List Management – SCP (Reasonable Assurance)	JJ/AC	✓								
GGH Fire Enforcement (BJC1)	JJ/AC	D	✓							
Records Digitisation Follow-up (Reasonable Assurance)	JJ/AC	✓								
Discharge Management (Limited Assurance)	JJ/AC	✓								

AGENDA ITEM/ISSUE	LEAD	16 April 2024	9 May 2024	18 June 2024	9 July 2024	13 Aug 2024	15 Oct 2024	10 Dec 2024	11 Feb 2025	April 2025
Agency/Rostering (Reasonable Assurance)	JJ/LG	✓								
Cross Hands Health & Wellbeing Centre Capital Scheme (Reasonable Assurance)	JJ/LD	✓								
Consultant Job Planning Follow-up (Limited Assurance)	JJ/MH	✓								
BGH Chemotherapy Unit Review	JJ/AC		✓							
Major Programme/Project Provision - RAAC	JJ/LD		✓							
Planning Matrix	JJ/LD		✓							
Business Continuity Plans	JJ/AG		✓							
Accelerated Cluster Development	JJ/JP		✓							
Quality & Safety - New Quality Standards	JJ/SD		✓							
DEEP DIVE										
TBC *										
ASSURANCE AND RISK										
Audit Tracker	JW/CW	✓		✓		✓	✓	✓	✓	✓
Risk Assurance Report	JW/CW					✓			✓	
Scrutiny of Outstanding Improvement Plans *	JW/CW									
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	✓								✓

AGENDA ITEM/ISSUE	LEAD	16 April 2024	9 May 2024	18 June 2024	9 July 2024	13 Aug 2024	15 Oct 2024	10 Dec 2024	11 Feb 2025	April 2025
NHS CF Authority SRT Return	CFO	✓								✓
Annual Review of Requisitions	CFO								✓	
Review the Health Board's assessment against NHS Protect Qualitative Assessment Reviews*	CFO									
FOR INFORMATION										
ARAC Work Programme 2024/25	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 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 SD – Sharon Daniel SMJ – Sian-Marie James TP – Tracy Price
---	--	--

Audit Committee Tasks		16 April 2024	9 May 2024	18 June 2024	9 July 2024	13 Aug 2024	15 Oct 2024	10 Dec 2024	11 Feb 2025	April 2025
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