

ALL WALES AUDIT COMMITTEE CHAIRS (AWACC) MEETING

HIGHLIGHT REPORT

Date of Meeting	13 April 2023, 09:30 – 11:15 [Virtual]
Chair Name <i>Chair Organisation</i>	Martin Turner Audit Committee Chair Welsh Ambulance Services NHS Trust
Secretariat <i>Secretariat Organisation</i>	Trish Mills, Board Secretary Alex Payne, Corporate Governance Manager Welsh Ambulance Services NHS Trust

Members Present:	
Martin Turner	Welsh Ambulance Services NHS Trust [Chair]
Nick Elliot	Public Health Wales [Until item 4]
Rhodri Evans	Hywel Dda University Health Board
Iwan Jones	Aneurin Bevan University Health Board
Marian Wyn Jones	Digital Health & Care Wales
Gill Lewis	Health Education & Improvement Wales [Until item 3]
Mark Taylor	Powys Teaching Health Board
John Union	Cardiff & Vale University Health Board
In Attendance:	
Trish Mills	Board Secretary, Welsh Ambulance Services NHS Trust
Simon Cookson	Internal Auditor, NWSSP [Items 1-2]
Andrew Doughton	Audit Wales [Item 4]
Dave Thomas	Audit Wales [Items 1-4]
Apologies:	
Role Vacant	Betsi Cadwaladr University Health Board
Patsy Roseblade	Cwm Taf Morgannwg University Health Board
Martin Veale	Velindre NHS Trust
Nuria Zolle	Swansea Bay University Health Board

The following is a summary of the main issues discussed at the meeting

1. Report from the 13 October 2022 and Actions Log

1.1. The report from the meeting held on the 13 October 2022 was received. The actions log was reviewed; all outstanding actions were closed. With respect to the action regarding AWACC members' attendance at the Director of Finance (DoF) Network, the Chair noted that he would progress this request with the relevant DoF colleagues and feed back.

2. Internal Audit Update

- 2.1. Simon Cookson delivered a presentation to the group on recent internal audit activity. He noted that the first draft of the annual Internal Audit Opinions should be ready by the end of April / early May;
- 2.2. Internal Audit will discuss any particular concerns in respect of the overall opinions with the respective service Audit Committees, as necessary. The resources available within the service continue to be an issue. From September 2023 the service will include graduate trainees;
- 2.3. The External Quality Assessment (EQA) is a requirement of the Public Sector Internal Audit Standards (PSIAS) and the service is required to be reviewed at least every five years. The EQA will audit compliance with the PSIAS, and the audit will take place this year;
- 2.4. Additionally, the Institute of Internal Auditors has published a draft of revised audit standards, the impact of which will need to be considered. It is expected that there will be a greater focus on the use of data and technology to support audits;
- 2.5. The associated report will imminently be shared with all Audit Committees and Shared Services Partnership Committee after its receipt by the NWSSP Audit Committee later on in the month;
- 2.6. The database resource includes data from 2018/19 which highlights areas of common concern, risk, good practice, and recurring themes that have arisen from internal audit activity across all NHS Wales bodies, was noted;
- 2.7. The database has been shared with the Board Secretaries Network and DoFs, and new audit outcomes continue to be added. Simon gave a demonstration of the dashboard to the AWACC members;
- 2.8. The decarbonisation audits approach was noted. Respective Audit Committees should have received their audits for consideration. Recommendations included the maturation of relationships with NWSSP Procurement and the implementation of the relevant management structures;

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- 2.9. There will be opportunities for All-Wales collaboration, for example with respect to training, on the outcomes of the decarbonisation audits. A long-term strategic approach is required, and the journey has just begun;
- 2.10. The other areas of focus for Internal Audit were noted. These were the 2023/24 audit programmes; implementing and following up audit recommendations; developing a replacement electronic working papers system; the IMTP 2023/24 delivery, and the change from 'no' assurance to 'unsatisfactory' assurance in audit ratings. The last of these points will not be a change to the definition – but only a change to the description;
- 2.11. With respect to the dashboard Simon advised that he would engage with the Board Secretaries Network in order to receive specific requests to further build the dashboard, and would ensure that this conversation was progressed;
- 2.12. With respect to decarbonisation, the Chair asked whether there was an All-Wales framework. Simon advised that there was not yet an All-Wales framework as the service was at the beginning of this work and there were further opportunities that could be considered;
- 2.13. The Chair stated the importance of organisations working cohesively on this issue. He would engage with the Welsh Ambulance Services NHS Trust Chair to aid progression; [Action]
- 2.14. The suggested change from the 'no' assurance to 'unsatisfactory' assurance was noted. The Chair's view was that 'no' assurance was not consistent with the definition of this rating and was therefore supportive of the change. Members were generally supportive of this change. Simon advised that this adjustment would be discussed with the BSN.

3. Audit Wales – External Audit Update*Programme Update*

- 3.1. Dave Thomas and Andrew Doughton gave an update on the Audit Wales work programme, and noted the contents of the report issued titled 'Audit Wales – National Studies Programme';

Betsi Cadwaladr University Health Board (BCUHB) Effectiveness Review

- 3.2. The outcomes of the BCUHB effectiveness review completed by Audit Wales were summarised. The AWACC were appreciative that Audit Wales had taken the time to discuss the outcomes of the review;

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- 3.3. The Chair thanked Dave and Andrew for this overview and how important it was for organisations to use this as a learning opportunity. Dave agreed with this sentiment but noted that the issues observed in BCUHB were unique;
- 3.4. Audit Wales could work with individual bodies following the outcomes of the BCUHB review; however, Dave reiterated the issues observed were a specific set of issues in relation to activity within BCUHB;
- 3.5. The issues observed at BCUHB demonstrate the importance of the need for clear lines of accountability and governance structures, and an open and honest relationship with the Executive Team;
- 3.6. Andrew noted the importance of individual behaviours and how these dynamics can negatively influence or impact the outcomes of organisational activity. This comment was made in relation to Board and Committee self-assessments.

4. Scoping of Future Work

- 4.1. Trish Mills presented areas of activity which could be brought to the group for discussion. The first being engagement with the Local Counter Fraud Services and seeking a view from the All-Wales peer group on business which could be brought to the group for discussion. This could include resource comparisons for counter-fraud delivery, highlighting common themes and fraud risk areas, an All-Wales approach to national proactive projects based on risk review, and benchmarking reports of comparison of key data within counter-fraud;
- 4.2. Additionally, business in respect of the Welsh Language Standards could be considered; a comparison of standards compliance methodology and common themes / complains from the Welsh Language Commissioner. These areas of focus were supported. With respect to the Welsh Language, it was asked whether the More Than Just Words framework – which underpins the active offer - could be included as a focus point. Trish agreed to engage with the respective All-Wales peer groups and programme for future meetings. [Action]

5. Update from All Wales Board Secretaries Network

- 5.1. The following matters have been recently discussed: -
 - The Betsi Cadwaladr reviews;
 - The annual review of the model Standing Orders (which is yet to be completed by the Welsh Government (WG));
 - That Welsh NHS bodies will be permitted to hold their annual general meetings later than the end of July due to the extended external audit schedule, and that this would be confirmed via issue of letter from the WG;

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- That the BSN have discussed the breach of model Standing Orders with regards to the publication of Board papers;
- The Duty of Candour and Duty of Quality;
- The group is considering its future operations and priorities for the year;
- The constitution of the NHS Wales Executive;
- Discussions regarding the Covid-19 Public Inquiry;
- The development of role profiles for the Chair, Vice-Chair, and independent member. Champion role profiles are still in development.

6. Any Other Business

6.1. There was none.

7. Next meeting:

7.1. The date for the next meeting is to be agreed; Trish to consider options.