

## HYWEL DDA UNIVERSITY HEALTH BOARD – AUDIT & RISK ASSURANCE COMMITTEE DRAFT ANNUAL WORK PLAN 2020/21

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	21 April 2020	5 May 2020	27 May 2020	23 June 2020	25 Aug 2020	20 Oct 2020	15 Dec 2020	23 Feb 2021	April 2021
<b>INTRODUCTIONS</b>										
Apologies	<b>Chair</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓
Declaration of Interests	<b>All</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓
<b>GOVERNANCE</b>										
Minutes from previous meeting	<b>Chair</b>	✓		✓	✓	✓	✓	✓	✓	✓
Matters Arising & Table of Actions	<b>Chair</b>	✓			✓	✓	✓	✓	✓	✓
Matters Arising not on agenda	<b>Chair</b>	✓		✓	✓	✓	✓	✓	✓	✓
Self-Assessment of Committee's effectiveness	<b>Chair</b>	✓							✓	✓
Targeted Intervention Arrangements	<b>SM</b>					✓	✓	✓	✓	✓
Review and report upon the adequacy of arrangements for declaring, registering and handling interests	<b>JW</b>				✓					✓
Receive full report of all offers of gifts and hospitality	<b>JW</b>				✓					✓
Legislative Assurance Framework	<b>JW</b>									
Compliance with Ministerial Directions	<b>JW</b>		✓							
Compliance with Welsh Health Circulars (WHCs)	<b>JW</b>		✓							
Review Annual Quality Statement	<b>MR</b>		✓							
Review Draft/Final ARAC Annual Report	<b>Chair</b>		✓							
Review Draft/Final Governance, Leadership & Accountability Standard (Board Effectiveness Report)	<b>JW</b>		✓							
Review Draft/Final Accountability Report, including Annual Governance Statement	<b>JW</b>		✓		✓					

<b>AGENDA ITEM/ISSUE</b>	<b>LEAD</b>	<b>21 April 2020</b>	<b>5 May 2020</b>	<b>27 May 2020</b>	<b>23 June 2020</b>	<b>25 Aug 2020</b>	<b>20 Oct 2020</b>	<b>15 Dec 2020</b>	<b>23 Feb 2021</b>	<b>April 2021</b>
Review Annual Head of Internal Audit Report and associated opinions (including Capital/PFI)	<b>JJ</b>		✓		✓					
Review, agree and recommend to the Board the audited accounts & financial statements	<b>HT</b>		✓		✓					
Audit Enquiries to those charged with Governance and Management	<b>HT</b>		✓		✓					
Internal Audit: Annual Governance Statement Review	<b>JJ</b>				✓					
Audit Wales ISA 260 incl Letter of Representation	<b>Audit Wales</b>				✓					
Review the Health Board's Annual Report (Overview & Performance Section)	<b>KM</b>				✓					
Review changes to Standing Financial Instructions*	<b>HT</b>						✓			
Annual Review of HDdUHB SOs	<b>JW</b>						✓			
Scheme of Delegation	<b>JW</b>						✓			
Annual Review of TORs/membership	<b>Chair/JW</b>								✓	
Review of any other sources of external assurance to ensure appropriate planning & coordination and that the Board is informed accordingly of any issues relating to compliance, risks of non compliance and recommendations. (decide meeting to meeting if issues to raise to Board)	<b>All</b>	✓					✓	✓	✓	✓
Provide assurances through where a significant activity is shared with another organisation (eg NWSSP, EASC, WHSSC)	<b>HT/SM</b>	✓					✓	✓	✓	✓

<b>AGENDA ITEM/ISSUE</b>	<b>LEAD</b>	<b>21 April 2020</b>	<b>5 May 2020</b>	<b>27 May 2020</b>	<b>23 June 2020</b>	<b>25 Aug 2020</b>	<b>20 Oct 2020</b>	<b>15 Dec 2020</b>	<b>23 Feb 2021</b>	<b>April 2021</b>
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	<b>JJ</b>	✓					✓	✓	✓	✓
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.	<b>SW</b>	✓					✓	✓	✓	✓
<b>FINANCIAL FOCUS</b>										
Review risks and controls around financial management (via Financial Assurance Report)	<b>HT</b>	✓				✓	✓	✓	✓	✓
Receive, for information, UHBs Summary Report on monthly Financial Monitoring Returns to WG	<b>HT</b>	✓				✓	✓	✓	✓	✓
Review Draft/Final Annual Accounts	<b>HT</b>		✓		✓					
COVID-19 – Single Tender Action Review	<b>HT</b>			✓						
Review Annual Summary of Single Tender Actions	<b>HT</b>				✓					
Receive Post Payment Verification (PPV) report	<b>HT</b>					✓		✓		
Receive Post Payment Verification (PPV) annual report	<b>HT</b>					✓				
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	<b>HT</b>								✓	
Review of Schedule of Losses & Compensation*	<b>HT</b>									

<b>AGENDA ITEM/ISSUE</b>	<b>LEAD</b>	<b>21 April 2020</b>	<b>5 May 2020</b>	<b>27 May 2020</b>	<b>23 June 2020</b>	<b>25 Aug 2020</b>	<b>20 Oct 2020</b>	<b>15 Dec 2020</b>	<b>23 Feb 2021</b>	<b>April 2021</b>
Receive reports which record the basis of decisions where the HB awards additional funding to contractors outside the terms of the contract *	<b>HT</b>									
<b>CLINICAL AUDIT</b>										
Review annual forward clinical audit plan and terms of reference	<b>MR/PK</b>					✓				✓
Review the effectiveness of clinical audit - consider recommendations from the Effective Clinical Practice Group on suggested areas of activity for review by internal audit.	<b>MR/PK</b>					✓				✓
<b>AUDIT WALES</b>										
Review External Audit Plan via update reports	<b>Audit Wales</b>	✓			✓	✓	✓	✓	✓	✓
Approve External Audit Strategy & Annual Audit Plan (designed to implement the strategy) & assoc fees	<b>Audit Wales</b>								✓	
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.	<b>Audit Wales</b>	✓					✓	✓	✓	✓
Consider any Audit Wales National Value for Money Examinations & Performance Reports	<b>Audit Wales</b>	✓					✓	✓	✓	✓
Auditor General Structured Assessment Feedback	<b>Audit Wales</b>				✓	✓	✓	✓	✓	✓
Receive the Auditor's General report to those charged with governance (Year-end)	<b>Audit Wales</b>		✓		✓					

<b>AGENDA ITEM/ISSUE</b>	<b>LEAD</b>	<b>21 April 2020</b>	<b>5 May 2020</b>	<b>27 May 2020</b>	<b>23 June 2020</b>	<b>25 Aug 2020</b>	<b>20 Oct 2020</b>	<b>15 Dec 2020</b>	<b>23 Feb 2021</b>	<b>April 2021</b>
NHS Consultant Contract Follow-up Review Update	<b>Audit Wales/PK</b>	✓								
Audit Wales Counter Fraud (National & Local Reports)	<b>Audit Wales</b>					✓				
Audit Wales Integrated Care Fund (ICF) Review Update	<b>SJ</b>					✓				
Audit Wales Clinical Coding Follow-up Update	<b>Audit Wales/KM</b>	✓					✓			
Audit Wales Orthopaedic Services Follow-up	<b>Audit Wales/AC</b>						✓			
Audit Wales Review of Estates 2016 Update	<b>AC</b>						✓			
Audit Wales Review of Operational Quality & Safety Arrangements Update	<b>MR</b>						✓			
<b>NWSSP – AUDIT AND ASSURANCE SERVICES – INTERNAL AUDIT</b>										
Internal Audit: Audit Plan Progress Report	<b>JJ</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓
Review and approve Annual Internal Audit Plan	<b>JJ</b>	✓			✓					✓
Review of Internal Audit Reports including results & the adequacy of executive & management responses to any issues identified and ensuring that they are acted upon	<b>JJ</b>	✓		✓	✓	✓	✓	✓	✓	✓
Review and approve Internal Audit terms of reference (charter) and the effectiveness of internal audit	<b>JJ</b>	✓								
RCP Medical Records Keeping Standards (Reasonable Assurance) Update	<b>PK</b>	✓					✓			
Core Financial Systems (Substantial Assurance)	<b>JJ</b>	✓								

<b>AGENDA ITEM/ISSUE</b>	<b>LEAD</b>	<b>21 April 2020</b>	<b>5 May 2020</b>	<b>27 May 2020</b>	<b>23 June 2020</b>	<b>25 Aug 2020</b>	<b>20 Oct 2020</b>	<b>15 Dec 2020</b>	<b>23 Feb 2021</b>	<b>April 2021</b>
Rostering (Reasonable Assurance)	JJ	✓								
Contracting (Limited Assurance)	JJ/HT			✓						
Estates Assurance – Control of Contractors (Limited Assurance)	EJ/AC	✓		✓						
Estates Assurance – Water BGH (Reasonable Assurance)	EJ			✓						
Estates Assurance – Water Follow-up WGH (Reasonable Assurance)	EJ			✓						
Nursing Medication Errors (Reasonable Assurance)	JJ	✓		✓						
Review of PADR Process Follow-up (Reasonable Assurance)	JJ			✓						
Estates Directorate Governance Review Follow-up (Reasonable Assurance)	JJ	✓		✓						
Health & Care Standards (Reasonable Assurance)	JJ	✓		✓						
Annual Quality Statement 2019 (Substantial Assurance)	JJ			✓						
GGH Women & Children's Development Phase 2 (Reasonable Assurance)	EJ	✓			✓					
Mortality Rates (Reasonable Assurance)	JJ	✓			✓					
IM&T Assurance Follow-up (Reasonable Assurance)	JJ	✓			✓					
Health & Safety (Reasonable Assurance)	JJ	✓			✓					
Variable Pay (Reasonable Assurance)	JJ	✓			✓					
Capital Assurance Follow-up (Reasonable Assurance)	EJ	✓			✓					
Estates Assurance Follow-up (Substantial Assurance)	EJ	✓			✓					

<b>AGENDA ITEM/ISSUE</b>	<b>LEAD</b>	<b>21 April 2020</b>	<b>5 May 2020</b>	<b>27 May 2020</b>	<b>23 June 2020</b>	<b>25 Aug 2020</b>	<b>20 Oct 2020</b>	<b>15 Dec 2020</b>	<b>23 Feb 2021</b>	<b>April 2021</b>
Business Continuity (Reasonable Assurance)	JJ/RJ	✓				✓				
National Standards for Cleaning Follow-up (Reasonable Assurance)	JJ				✓					
Standards of Behaviour (Reasonable Assurance)	JJ/JW					✓				
Environmental Sustainability Reporting (Substantial Assurance)	JJ/AC					✓				
Charitable Funds (Substantial Assurance)	JJ/MR					✓				
Research & Development Department Governance Review Update	PK/LP					✓				
Bronglais General Hospital Directorate Governance Review (Limited Assurance) Update	AC						✓			
<b>ASSURANCE AND RISK</b>										
Review of committees' effectiveness and compliance with TOR	<b>Executive Lead</b>				✓ CFC Fin C			✓ QSEAC	✓ MHLAC	✓ CFC Fin C
Audit Tracker	JW/CB	✓			✓	✓	✓	✓	✓	✓
Scrutiny of Outstanding Improvement Plans: •										
<b>COUNTER FRAUD</b>										
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	✓								✓

<b>AGENDA ITEM/ISSUE</b>	<b>LEAD</b>	<b>21 April 2020</b>	<b>5 May 2020</b>	<b>27 May 2020</b>	<b>23 June 2020</b>	<b>25 Aug 2020</b>	<b>20 Oct 2020</b>	<b>15 Dec 2020</b>	<b>23 Feb 2021</b>	<b>April 2021</b>
Review and approve annual forward work plan for Counter Fraud activities	<b>CFO</b>	✓								✓
NHS Counter Fraud Authority Draft SRT Return	<b>CFO</b>	✓								✓
Review the Health Board's assessment against NHS Protect Qualitative Assessment Reviews*	<b>CFO</b>									
<b>FOR INFORMATION</b>										
ARAC Work Programme 2020/21	<b>Chair</b>	✓			✓	✓	✓	✓	✓	✓
Management of Operational and Corporate Risks during the COVID-19 Pandemic		✓								
Letter from Auditor General for Wales			✓							
Audit Wales Structured Assessment 2020: Briefing Note					✓					
<b>REVIEW OF THE MEETING</b>										
Reflective Summary of the Meeting	<b>Chair/JW</b>	✓			✓	✓	✓	✓	✓	✓

\* To be included on agenda as applicable



<b>Audit Committee Tasks</b>		<b>21 April 2020</b>	<b>5 May 2020</b>	<b>27 May 2020</b>	<b>23 June 2020</b>	<b>25 Aug 2020</b>	<b>20 Oct 2020</b>	<b>15 Dec 2020</b>	<b>23 Feb 2021</b>	<b>April 2021</b>
Prepare Schedule of meeting dates	<b>JW/AG</b>							✓		
Agenda Setting Meeting with Chair & Exec Lead (at least 1m prior to mtg)	<b>PN/JW</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓
Disseminate agenda & papers 8 days prior to meeting	<b>CSO</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓
Minutes and action log to be circulated within 7 days of the meeting	<b>CSO</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓
Produce ARAC Update Report for Board	<b>PN/JW/ CSO</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓
Monitor agreed actions from previous meetings	<b>CSO</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓
Develop & monitor annual work plan linked to corporate objectives, assurance framework and Local and national priorities for Audit.	<b>PN/JW</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓
Ongoing Development of IMs (Briefings/Training/Development sessions)	<b>PN/JW</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓
Annual Report on Committee's activity for onward submission to the Board – timed to support AGS	<b>PN/JW</b>		✓							
Process for regular and rigorous self assessment of Committee's effectiveness	<b>PN/JW +IMs</b>	✓							✓	✓
Annual bi-lateral meeting between Chair & LCFS	<b>CFO</b>								✓	
Independent Members private discussions with Internal & External Audit, HIW and LCFS	<b>All IMs</b>								✓	
Assess performance of Internal Audit	<b>PN/IMs</b>								✓	
Assess performance of External Audit	<b>PN/IMs</b>								✓	