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AUDIT, RISK AND ASSURANCE COMMITTEE HIGHLIGHT REPORT TO BOARD

This report provides the Board with key escalation and discussion points at the last Committee meeting. A full list of items discussed appears at the end of the report to enable members to raise any questions to the Chair which have not been drawn out in the report. **The papers for these meetings can be found by following this [link](#) to the Committee on the Trust website.**

Trust Board Meeting Date	24 September 2026
Committee Meeting Date	3 September 2026
Chair	Peter Curran

KEY ESCALATION AND DISCUSSION POINTS

ALERT (Alert the Board to areas of attention)

The following alerts relate to issues for approval by the board at their September meeting:

Scheme of Reservation and Delegation of Powers

1. Amendments have been made to the Scheme of Reservation and Delegation of Powers (SoRD) to reflect changes to the nomenclature for the Chief Clinical Officer, Chief People Officer and Chief Operating Officer. These were endorsed, together retrospective endorsement for Angela Lewis, Director of Culture Change, to exercise the delegations assigned to the Director of People following Carl Kneeshaw's departure. For the avoidance of doubt, the Director of People role is redesignated as Chief People Officer within the revised SoRD. Financial delegations to the board and chief executive will remain at the current limits following a benchmarking exercise. The SoRD is attached at **annex 1** and the board is asked to (a) **approve** the amendments to the SoRD to reflect current executive role titles, portfolio responsibilities and interim executive arrangements and (b) **retrospectively approve** the application of the delegations previously assigned to the Director of People to Angela Lewis, Director of Cultural Change, from 28 June 2026.

Good Governance Institute Review – Action Plan

2. The committee endorsed the action plan to address the recommendations made by the Good Governance Institute (link [here](#) at page 202 for the action plan). The committee was assured that the plan represents a proportionate programme of improvement designed to support the board's ambition of moving from a good board to a great board. The action plan is aligned to the maturity matrix endorsed by the board and sets out both the Trust's current position and the intended maturity trajectory for each of the six priority areas through to Q3 2027/28. ARAC was content that the proposed maturity levels are realistic, evidence-based and appropriately ambitious.
3. As part of the action plan, ARAC also endorsed the strategic reporting and assurance framework for board committees **and recommends its approval by the board**. The details of the framework are at **annex 2** and they are intended to guide the review of committee terms of reference, work



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programmes and governance arrangements, whilst supporting implementation of the board's previously approved committee-streamlining proposals.

4. ARAC endorsed a revised approach to the board agenda and **recommends its approval by the board**. The board is required to hold six ordinary meetings per year. To move the board to a more strategic footing it is proposed that board meetings here are explicitly focused on assurance against delivery of strategic objectives, aligned to quarterly reporting, and two meetings retains flexibility to focus on financial assurance, deep dives of selected strategic objectives, strategic horizon scanning, cultural or regulatory issues, and the annual report in audited accounts. This model is intended to strengthen the board's strategic line of sight, reduce duplication and enable more meaningful scrutiny and challenge at the right level.
5. The Committee further endorsed the proposed approach to quality governance reviews for 2026/27. Given the significant governance development activity arising from the GGi review, including revisions to committee terms of reference and governance arrangements, it was agreed that delivery of the action plan, alongside ARAC's annual review using the National Audit Office toolkit and existing committee self-assessment arrangements, will together constitute the quality governance review programme for 2026/27. From 2027/28 onwards, assessment against the agreed maturity levels will form the basis for future reviews, providing assurance on both implementation and impact.
6. Finally, ARAC endorsed a proposal to reduce the frequency of Charity Committee and Corporate Trustee meetings from four meetings per annum to two meetings per annum with immediate effect, reflecting the revised strategic direction approved by the Corporate Trustee. **The Board is asked to approve** this revised meeting schedule and associated decision-making arrangements.

ADVISE (Detail any areas of on-going monitoring, approvals, or new developments to be communicated)

7. The board will note **three digital-related audit reports** were presented at this meeting. There was constructive discussion regarding the findings, particularly in relation to digital capacity and resourcing, with members highlighting the growing demand for digital services and the importance of robust prioritisation of digital initiatives. Additionally, 27.78% of key findings across all audits in the 2025/26 internal audit plan related to information, data quality and data accuracy. Assurance was provided that the Trust's evolving governance arrangements will strengthen oversight, prioritisation and resource management, and that the dates provided for closure of audit recommendations were achievable. Given the importance of this area, the Finance and Performance Committee may wish to focus on digital capacity and demand pressures in forthcoming meetings, particularly as revised reporting arrangements are developed through the integrated governance programme and the proposed change to committee remits for 2027/28.
8. A **pre-meeting** was held with Audit Wales, Internal Audit and the committee Chair ahead of the meeting.
9. The chair updated members on discussions in the **All-Wales Audit Committee Chairs** meetings, noting that they had a focused session on the role of audit committees in an organisation's ability to deliver their strategic objectives. Peter Curran's tenure as chair of this group has finished and a new chair is being sought.



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10. Members **reflected** positively on the maturity of governance discussions, the transparent approach to scrutiny and challenge, and the progress being made across risk, digital and governance improvement programmes. The positive external perspective provided by Audit Wales was welcomed and the Trust's ongoing commitment to continuous improvement was acknowledged. The Chair also formally recorded the committee's thanks to Fflur Jones for her contribution and support to the work of committee, noting that it was her final meeting.

ASSURE (Detail here any areas of assurance the Committee has received)

11. An **update from Audit Wales** on current and planned work was received noting that the financial audit work and performance audit reviews are progressing. A deep dive reviewing the Trust's arrangements to manage estates and the structured assessment are expected to report in December 2026. Future work includes a review of the NHS Wales 111 service.
12. The **Audit Wales review of Non-Emergency Patient Transport Services (NEPTS)** ([here](#) at page 40) found that whilst the Trust has a clear strategic ambition for service improvement, key foundations remain underdeveloped. Whilst governance and programme management arrangements have been strengthened, expected benefits and outcomes, affordability of the improvement programme, and roles and responsibilities across system partners are not yet fully defined. The review highlighted that cancellations remain a significant issue for patients and that a delivery of the future vision will require strengthened collaborative working between the Trust, health boards, commissioners and Welsh Government. The committee noted management's assurance that a programme of improvement is now in place and that many of the recommendations are already being progressed through existing workstreams and system partnerships. The review will be considered by the Finance and Performance Committee and is included for the board's attention.
13. The **Audit Wales review of Digital Transformation** ([here](#) at page 71) found that the Trust has clear digital ambitions, strong leadership and a broad programme of digital delivery aligned to national priorities. Whilst recognising strengths in areas such as cyber resilience, digital innovation and collaborative working, the review contained a relatively high number of recommendations, including identifying opportunities to strengthen arrangements for measuring digital maturity, workforce capability, benefits realisation, board reporting and oversight of digital transformation risks. The committee noted that the fieldwork for this audit was conducted in November 2025 and that progress has been made in several of these areas through the establishment of strengthened digital governance, benefits realisation and digital capability arrangements. Members also recognised the need to balance digital transformation ambitions with organisational capacity and financial constraints. Further work is required to demonstrate the outcomes and value delivered through digital investment and to provide assurance that digital transformation is delivering sustainable improvements. The review will be considered by the Finance and Performance Committee and is included for the board's attention.
14. **The Internal Audit progress report** noted that the 2026/27 plan was progressing well with no concerns raised regarding delivery of the plan, and no amendments being proposed.
15. The following internal audit reviews – the last two of the 2025/26 audit plan - were received and discussed. Links to the papers for this meeting to review both reports above. Both had been reviewed by the Finance and Performance Committee in July, due to the timing of receipt of the



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reports:

- (a) **Emerging Technology Adoptions – reasonable assurance.** The audit recognised that the Trust remains at an early stage in adopting AI and automation, with governance arrangements developing proportionately alongside implementation. Whilst plans were in place to support future adoption, including through the Digital Plan and digital front end business case, opportunities for improvement were identified relating to digital capacity, formal approval of the AI policy, documentation of automated processes, management of automation dependencies, and business continuity arrangements. Management accepted the findings and provided assurance that significant progress had already been made through the establishment of the Digital Oversight Group and AI Steering Group, development of an AI policy and framework, investment in digital leadership capacity, and creation of a digital innovation lab. The committee took assurance that the planned actions aligned with recommendations arising from the Audit Wales digital review and would strengthen governance, prioritisation and oversight of emerging technologies.
- (b) **Digital Business Continuity Management – reasonable assurance.** The audit confirmed that appropriate business continuity and disaster recovery arrangements were in place within Digital and ICT services, whilst identifying opportunities to strengthen recovery planning, clarify recovery objectives, and enhance supporting documentation for staff responding to incidents. Assurance was provided that work was underway to strengthen resilience arrangements, including enhancements to on-call and escalation processes, review of business continuity plans, and closer collaboration with Digital Health and Care Wales. The committee received assurance that all actions remained on track for delivery and took further assurance regarding the resilience of critical digital systems and the arrangements in place to manage significant outages.
16. The committee received an update on progress against the Trust's **policy governance programme** and supported a revised, more pragmatic approach to delivering improvements in response to Audit Wales' structured assessment recommendation. Members noted that policy compliance had increased significantly from around 14% two years ago to 63%, reflecting the impact of strengthened oversight arrangements. The committee welcomed the progress made, acknowledged organisational capacity constraints, and took assurance from the continued focus on improving policy governance, oversight and compliance.
17. The committee received assurance on arrangements in place in the Trust for **speaking up safely** from the Chair of the People and Culture Committee, and arrangements for reporting **near misses** from the Chair of the Quality, Patient Experience and Safety Committee (QuEST). Such assurances align with requirements for audit committees under the National Audit Office effectiveness toolkit. It was noted that there is more work to be done with respect to near misses but that the Trust was focused on its concerns management improvement programme and implementation of the new Listening to People Regulations as a priority.
18. The **losses and special payments report** for the period 1 April to 31 July 2026 was received with no escalations to the board.
19. The **non-compliance with standing orders (late papers)** report was received, with members noting continued improvement in the timely submission of board papers, with only a small number

published late during the reporting period. Members were advised that the remaining delays largely reflected the timing of committee consideration for the IMTP and the need to incorporate the most recent performance data into the MIQPR. Assurance was provided that revised IMTP reporting arrangements and the introduction of an agreed data cut-off date for MIQPR reporting should significantly reduce the number of late papers in future. The committee welcomed the positive position, recognising the strong organisational commitment to good governance, and noted that further improvements are expected as the revised arrangements become embedded.

20. In private session:

- (a) The **Local Counter Fraud Service** update was provided, and committee were assured regarding ongoing prevention, deterrence, investigation and governance arrangements. Members discussed emerging fraud themes, progress of live investigations and proactive work to strengthen organisational controls, including areas relating to secondary employment and recruitment fraud. The committee also received the *Fighting Fraud Strategy for NHS Wales 2026-2030*, noting its strategic priorities and the role it will play in informing future counter fraud activity across NHS Wales.
- (b) The Committee noted routine **procurement update** and were assured that appropriate governance and controls had been applied to tender activity, direct awards and single tender waivers during the reporting period, with no significant concerns identified.

RISKS

21. The committee received assurance that principal risks continue to be actively managed through established governance arrangements noting the addition of three new corporate risks:
 - Risk 700 Failure to implement and deliver the statutory requirements of the revised Concerns Regulations and accompanying 'Listening to People' Guidance at a score of 16 (4x4)
 - Risk 706 The Trust's inability to maintain preparedness for a pandemic response causing patient harm and death at a score of 15 (3x5)
 - Risk 708 Failure to secure timely access to patients in locked or inaccessible premises due to unclear inter agency responsibilities and absence of enforceable escalation arrangements which was approved for inclusion at a score of 20 (5x4) but was subsequently reduced to a score of 8 (2x4) due to interim controls being implemented.
22. Members noted significant progress made in delivering the Trust's strategic risk management arrangements and endorsed the direction of travel for the development of the Strategic Board Assurance Framework, risk appetite map and thresholds, a board level dashboard and a suite of strategic risks aligned to organisational objectives.
23. The committee recognised the importance of a phased and sustainable implementation approach to support successful delivery and welcomed positive commentary from both Internal Audit and Audit Wales regarding the progress being made to strengthen alignment between strategic objectives, risk, assurance and delivery.



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24. The continued positive progress on the design and development of the Enterprise Risk Management system was noted.

COMMITTEE AGENDA		
Audit Wales update including NETPS review and digital transformation review	Internal audit update including emerging technology adoptions audit and digital business continuity management audit	Good Governance Institute report – action plan and approach to quality governance reviews 2026/27 and 2027/18
Risk management and board assurance framework	Policy governance update	Assurance to ARAC on speaking up safely
Assurance to ARAC on near miss reporting	Losses and special payments	Non-compliance with standing orders: publication of late papers
Scheme of reservation and delegation review	All Wales Audit Committee Chairs meeting update	

COMMITTEE ATTENDANCE					
Name	28 April 26	23 June 26 ¹	3 September 26	3 December 26	4 March 27
Peter Curran					
Dr Umar Ahmed					
Ceri Jackson		Hayley Hutchings			
Julie Boalch					
Judith Bryce					
Christian Fox		Hugh Parry			
Wendy Herbert					
Fflur Jones		Yvonne Thomas ²			
Carl Kneeshaw		Liz Rogers	Liz Rogers		
Osian Lloyd					
Trish Mills					
Jonny Sammut			Keith Dorrington		
Chris Turley			³		
Damon Turner					
Carl Window					
Emma Wood			⁴		

	Attended
	Deputy attended
	Apologies received
	No longer member

¹ Rachel Marsh, Deputy CEO attended for this meeting for items 1-7

² For annual report and audited accounts, ISA 260 and Audit Wales update items

³ Not present for items 6, 8, 9, 10, 11 and 12

⁴ Not present for items 6, 8, 9, 10, 11 and 12

ANNEX 2

A Strategic Reporting and Assurance Framework for Board Committees

Purpose: To establish a common framework to guide how board committees receive assurance, beyond core strategic objectives, risks, and outcome-focused KPIs. Its aim is to ensure committee reporting is strategic, risk-based, and proportionate, while enabling the board to discharge its statutory, regulatory, and stewardship responsibilities. The framework supports a consistent approach across committees, while allowing flexibility to reflect differing remits.

Core Principle: The committee's primary focus is assurance over delivery of the strategic objectives within its remit. Any additional information requested should demonstrably support the committee's ability to advise the Board on delivery, risk, compliance, or organisational resilience, rather than provide operational oversight.

The Strategic Reporting Framework

Committees should expect reporting to fall into five interrelated assurance domains. Items brought to committee should clearly align to at least one or more domains.

1. Strategic Delivery and Outcomes (Primary focus)

Committees oversee:

- progress in delivering the strategic objectives within their remit
- the outcomes expected from planned actions with clear insights, analysis and trends
- the strategic risks to delivery and effectiveness of mitigation..

Reporting should focus on whether the strategy is on track, whether actions are likely to deliver intended outcomes, and whether material risks are being managed within appetite.

2. Risk, Control, and Early Warning

The governance framework should enable committees to receive information that:

- provides early warning of potential threats to strategic delivery/system or partnership concerns
- allows assessment of control effectiveness
- highlights emerging risks not yet reflected in performance outcomes
- covers the relevant NHS Wales Operating and Accountability framework pillars

This may include control assurance reports (audit etc), issues escalated from delivery groups and ELT, and trend data where deterioration would indicate future strategic impact.

3. Statutory, Regulatory, and Legal Compliance

Committees should assure the board that:

- statutory and regulatory duties within their remit are being met

- material non-compliance is identified, understood, and managed
- emerging legislative or regulatory changes are being addressed

Reporting should confirm level of compliance and exposure, risks associated with non-compliance, adequacy of assurance. Detailed compliance monitoring should be limited to exception reporting where risk is elevated.

4. Organisational Sustainability and Capacity

Committees should consider a limited set of indicators that test whether the Trust has the capacity, capability, and resilience to deliver future strategy.

This may include:

- workforce sustainability and capability
- financial resilience
- infrastructure, digital, fleet, or estates readiness
- emergency preparedness

The purpose is assurance over future delivery, not assurance over day-to-day management.

5. Learning, Improvement, and Change

Committees should assure the board that:

- learning from incidents, feedback, and reviews is embedded
- major improvement or transformation programmes are deliverable
- benefits are being realised and risks managed

Reporting should focus on themes, learning, and impact, rather than volume or individual cases.

Supporting Governance Principles

Across all five domains, the following principles apply:

- Focus on value: agendas should be structured around decision-making, assurance and learning, rather than comprehensive reporting
- Clarity of purpose: each committee should have a clearly defined role aligned to strategic priorities and key risks
- Avoidance of duplication: responsibilities should be clearly delineated to reduce repetition between committees and the board
- Alignment to assurance flows: committee structures should support a clear and coherent pathway from operational risk to board level assurance