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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 this meeting can be found by following this [link](#) to the Committee page on the Trust website.

Trust Board Meeting Date	25 July 2024
Committee Meeting Date	7 June 2024 10 July 2024 [we will provide a combined AAA for the Board and will add in the extraordinary meeting elements in this AAA following that meeting]
Chair	Peter Curran

KEY ESCALATION AND DISCUSSION POINTS

ALERT

(Alert the Board to areas of attention)

1. The draft **2023/24 Head of Internal Audit Opinion** was received, finding that the Board can take Reasonable Assurance that arrangements to secure governance, risk management and internal control, within those areas under review, are suitably designed and applied effectively. Some matters require management attention in control design or compliance with low to moderate impact on residual risk exposure until resolved. The committee were assured that this was a very comfortable and positive level of assurance and has remained stable over the last few years.

There are three internal audits that have been issued in draft however the committee was assured that the opinion is unlikely to change, and that confirmation of the closed audits will be received by the committee when it meets for the annual filings in September.

ADVISE

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

2. A **pre-meet** was held with Audit Wales, Internal Audit and the Committee Chair ahead of the meeting.
3. **Governance Practice Notes** renewals were approved for Private Board and Committee Business (No. 002) and for Chairs Action (No. 003). These notes draw out with more specificity the application of those parts of the Standing Orders that deal with these two issues. This provides clarity and process.



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4. Members **reflected** that despite capacity limitations, the future goals regarding scrutiny and assurance are optimistic and supported. They appreciated the pre-meetings with the Chair and auditors, as well as the display of quality improvement during the pre-meetings involving the committee Chair and Non-Executive Directors.

ASSURE

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

5. Progress against the **2023/24 Internal Audit Plan** was received. There are three remaining audits for the 2023/24 audit plan which will be completed in the coming weeks and presented to the September committee meeting. The following **Internal Audits** reviews were completed during the quarter and presented to the Committee:
- **Follow Up Audit – reasonable assurance.** The purpose of this audit was to provide assurance on the status of implemented recommendations on the audit tracker and review the systems and arrangements the Trust has in place to monitor progress with the implementation of actions.
 - **Clinical Audit – reasonable assurance.** The purpose of this audit was reviewing the process for clinical audit including how it is used by committees of the Trust to support assurance. The committee commended this result given that a previous audit had returned limited assurance in this area.
6. The **Audit Wales Update** was received and progress against the audit of the Trust's 2023/24 financial statements and annual report noted with no escalations. Planned work for the Trust for 2024 includes a national deep dive into financial efficiencies and a follow up of the Review of Quality Governance Arrangements, both of which are underway and will be reported in September. The core Structured Assessment brief for 2024 is being considered by the Trust. A deep dive review of investment in digital systems to support service resilience and transformation is being scoped for the Autumn.
- The review of unscheduled care report part two (accessing urgent and emergency care) is underway and will come to the committee in September.
7. The Board will recall previous AAA reports from this and other Committees noting that the number of **Policies** within their review date fell below reasonable levels during the Covid-19 pandemic as the policy work plan was largely paused and efforts directed to support the response. The Committee has oversight of the work plans to review and update these policies and agreed a prioritisation list for 2023/24 and 2024/25. The committee commended the teams and policy owners in the significant shift in the work programme, with 34% of Trust owned policies now within their review date compared to 14% overall reported to Committee in July 2023, rising to an expected 42% in Q2.
8. The **losses and special payments** made during the period 1st April 2024 to 30th April 2024 amounted to £44.63K net payments. The rationale for the reporting will be reviewed, noting it is required under the Standing Financial Instructions.
9. In private session the committee received the counter fraud update 01 March 2024 to 01 June 2024 as well as the report on **tenders and single tender waiver requests**. The **Local Counter Fraud Service (LCFS)** provided an update on its work in tackling fraud, bribery and corruption in the Trust and presented the Counter Fraud Annual Report for 2023-24 and the Annual Work Plan for 2024-25.



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The Work Plan includes the planned activities for 2024-25 and the Annual Report summarises the work completed throughout 2023-24. It was noted that throughout 2023-24 the volume of referrals to the counter fraud service for investigation has doubled; a trend observed throughout the NHS in Wales, potentially due to an increase in awareness of counter fraud and therefore an increase in reporting. The Committee noted that there are currently 39 recorded ongoing investigations by LCFS. The Committee discussed the themes and trends observed regarding the cases, including the impact of investigatory activity on staff well-being. The Committee approved the Counter Fraud Service’s Annual Report from 2023-24 and Workplan for 2024-25.

10. An update was received on the revised **Audit Tracker**. The committee noted excellent engagement with Directorates on the revised Tracker 2.0, for Q4, with the result that of the total of 162 internal audit actions on the Tracker, 64 have been closed in quarter. The committee noted that of those that were not closed there is more information on how the risk that was raised by the recommendation are being mitigated in the narrative. It was noted that reporting of the audit tracker is developing to enable the Audit Committee to monitor overall progress in a more meaningful way.
11. The **Committee’s cycle of business** monitoring report was reviewed with annual filings being received at an extraordinary meeting in July.

RISK MANAGEMENT

The Committee is responsible for the review of the risk management framework and received assurance on the principal risk activity in Quarter 1. Specific updates were provided in relation to the movement in scores on Risk 163 from 20 to 16 and Risk 424 from 16 to 12; Risk 543 and Risk 283 achieved their target scores and will be managed at a directorate level with Risk 458 being closed from all registers. Two new risks were included on the Corporate Risk Register: Risk 542 at a score of 16 and Risk 623 at a score of 15.

The Committee reviewed progress against the Risk Management Transformation Programme noting that the Trust had commissioned external support from BDO to provide advice and guidance to the team in three key areas; development of a strategic BAF that reflects more closely the Trust’s strategic objectives against its long-term strategy – Delivering Excellence: Vision 2030, the development of a series of strategic risks and risk appetite statements and consideration of a different approach to articulating, managing and monitoring the Trust’s highest scoring risks, 223 and 224.

COMMITTEE AGENDA FOR MEETING

Internal audit update and related audits	Audit Wales update report	Risk management and board assurance framework
Audit tracker	Policy report	Review of governance practice notes
Losses and special payments	Committee priorities and cycle of business monitoring	



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COMMITTEE ATTENDANCE

Name	30 April 2024	7 June 2024 ¹	10 July 2024	12 Sep 2024	21 Nov 2024	6 Mar 2024
Peter Curran						
Kevin Davies						
Joga Singh						
Ceri Jackson						
Chris Turley						
Audit Wales	Fflur Jones ²	Fflur Jones				
Julie Boalch						
Judith Bryce						
Christian Fox						
Angie Lewis						
Osian Lloyd						
Trish Mills						
Liam Williams						
Carl Window						
Damon Turner						

	Attended
	Deputy attended
	Apologies received
	No longer member

¹ Jason Killens and Jonny Sammut joined this meeting

² Darren Griffiths and Amy Lord also attended