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Welsh Ambulance Services
University NHS Trust

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 page on the Trust website.

Trust Board Meeting Date	29 November 2024
Committee Meeting Date	21 November 2024
Chair	Peter Curran

KEY ESCALATION AND DISCUSSION POINTS

ALERT

(Alert the Board to areas of attention)

1. Whilst not a matter of escalation, the committee commended the teams on two **positive Audit Wales reports** reviewed by the committee at this meeting – Review of Cost Savings, and the 2024 Structured Assessment. A significant amount of assurance was received by the committee, with further detail set out at paragraphs 5 and 6 below. Additionally, the transparency and proactivity of the Executive in including areas of risk in the Internal Audit Plan was commended, notwithstanding the probability of limited assurance outcomes.

ADVISE

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

2. The Chair is conducting quarterly **continual effectiveness reviews** in line with the National Audit Office toolkit rather than waiting to the end of the year to address this. These will continue with the Non-Executive Directors, the Executive Director of Finance and Corporate Resources and the Director of Corporate Governance/Board Secretary. A new approach to effectiveness reviews for 2024/25 was discussed, particularly as it relates to engagement in these reviews by members.
3. A **pre-meet** was held with Audit Wales, Internal Audit and the committee Chair ahead of the meeting.
4. Members **reflected** that the hybrid meeting worked well again, with chat kept to a minimum which was appreciated. Directors attending for assurance on third revised dates and their candid comments was seen as positive, and a good discipline for the committee to receive assurance. Members felt the meeting focused on key areas and that papers and presentations were of good quality. Audit reports were positive; however, members recognise resource and capacity issues will continue to be challenging, particularly over the coming months. New attendees found the contributions and discussion supportive.



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ASSURE

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

5. The **Audit Wales Review of Cost Savings Arrangements** report was presented. This programme of work was undertaken for all NHS bodies and this report looked at the approaches to identifying, delivering, and monitoring sustainable cost savings opportunities at WAST. This was a positive report, with Audit Wales finding that the Trust exceeded its overall 2023-24 savings target and continues to enhance its arrangements for identifying, delivering, and monitoring efficiencies and sustainable cost savings. However, opportunities exist for the Trust to reduce its reliance on non-recurrent savings, strengthen financial capabilities across the organisation, and refine its savings reporting to the board. Four recommendations were made, and the committee was assured that management actions were reasonable and timely. Further detail on the board's appetite for managing the issue of non-recurrent savings will be considered for incorporation into the 2025/26 financial plan.
6. The **Audit Wales Structured Assessment 2024** was presented and is a stand-alone item on the board's agenda for its November meeting. The programme of work focused on the Trust's corporate arrangements for ensuring that resources are used efficiently, effectively, and economically, with a specific focus on our corporate approach to planning; corporate systems of assurance; board transparency, cohesion and effectiveness; and corporate approach to financial management. This was another positive report, with Audit Wales finding that the Trust's corporate arrangements generally support good governance and the efficient, effective, and economical use of resources. Positively, the Trust is transforming its clinical services to better manage operational pressures and demand and is making good progress in enhancing key systems of assurance to strengthen Board focus on strategic risks. Similar to the Review of Costs Savings Arrangements report, Audit Wales note that whilst financial performance is good, there is a need to move away from its reliance on non-recurrent savings to maintain organisational resilience.
7. **Audit Wales updates** were noted as follows:
 - The Follow Up Review of Quality Governance Arrangements will be presented at the Quality, Patient Experience and Safety Committee (QUEST) in February and ARAC in March. It has been issued in draft and management responses are expected imminently. Members were informed that there has been progress with 2022 recommendations, however some were in still progress.
 - Likewise, the review of unscheduled care report part two (accessing urgent and emergency care) is underway and will come to the committee in March. Part three of the review (national arrangements and leadership structures) is in the scoping phase.
 - The deep dive review of digital systems to support service resilience and transformation (an All-Wales piece of work) is in the scoping phase.
 - The independent examination of the 2023/24 charity accounts will commence on 16 December, with no escalations to the Corporate Trustee on timelines at this stage.



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8. Progress against the **2024/25 Internal Audit Plan** was received and it was noted that the plan remains on track. Management responses within 15 days is currently showing as red; however, the committee was appraised of new processes in place, current capacity pressures, and the plan to reiterate the need for timeliness to the ADLT and ELT. The following Internal Audits reviews were completed during the quarter and presented to the Committee:
- **Resourcing Policy – Limited Assurance.** The purpose of this audit was to review the Resourcing Policy, its compliance with national terms and conditions, and to assess its application as an enabler for effective resource production. Members noted that this was an area the executive felt would benefit from an independent examination when developing the 2024/25 audit plan, and therefore the assurance rating was not unexpected. Whilst some of the management actions have commenced, others will require significant consultation, for example to ensure the policy is fit for the needs of a modern service. Timelines set for these areas in particular recognise the challenges this will pose.
 - **Integrated Quality and Performance Management Framework – Reasonable Assurance.** This follows the Audit Wales Review of Quality Governance in 2022/23 which focused on quality governance arrangements, with this internal audit looking at embedding of the framework. The review returned one high priority recommendation related to the work programme and local frameworks.

The *implementation* of the Quality and Performance Management Framework has sat with ARAC as a priority for 2024/25. The Committee were assured on the continued roll-out and embedding of quality and performance under this framework, and as foreshadowed at the September meeting members agreed to close the priority and transfer the review of effectiveness of the framework back to the Finance and Performance Committee as per their terms of reference.
 - **Overtime Controls – reasonable assurance.** The purpose of the audit was to review the process adopted for the allocation of planned overtime. There was reasonable assurance rating across all objectives and no high rated recommendations.
 - **Data Quality – reasonable assurance.** The purpose of the audit was to review the structures and processes for ensuring data quality and accurate reporting within the Trust. The report highlighted that the focus within the Trust, due to capacity, has been on the EMS CAD system. This audit was discussed in detail at the Finance and Performance Committee, with issues of resourcing and the need to strengthen data quality processes across the other data sets and systems drawn out in that committee's AAA report. Auditors noted the Trust is forging a good data culture.
9. The Committee has oversight of the **Trust's Policy** work plans and was assured that 46% of policies identified as a priority for review are now within their review date which is a significant improvement on the 14% reported post pandemic in July 2023. A re-evaluation of the policy priorities has been undertaken with the Executive Leadership Team and a new work program established for 2025/26.
10. The **All-Wales Procedure for Recovery of Overpayments** is approved and endorsed by the NHS Wales Shared Services Partnership Committee and aims to provide a consistent approach across all NHS Wales organisations replacing all previous local policies and procedures. The committee will adopt the policy by way of a Chair's Action post-meeting as it was not available on Ibabs.



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11. The **losses and special payments** made during the period 01 June to 30 September 2024 amounted to £186K net repayments. The rationale for the reporting will be reviewed, noting it is required under the Standing Financial Instructions.
12. The committee’s terms of reference requires it to receive assurance on the **arrangements for near miss reporting** at the Trust. Assurances were received by way of a report from the Chair of QUEST on the near miss arrangements and that committee will continue to monitor this maturing area by way of the Putting Things Right Report.
13. In private session the Committee received the counter fraud update 01 June to 30 September 2024 as well as the report on **tenders and single tender waiver requests**, noting there were no single tender waivers in the last two periods. The **Local Counter Fraud Service (LCFS)** provided an update on its work in tackling fraud, bribery and corruption in the Trust. The report provided detail of ongoing and future Counter Fraud work against the approved work plan. The Committee noted that there are currently 33 recorded ongoing investigations (37 in last reporting period), with 10 new referrals (12 in the last reporting period) having been received. The Committee discussed the themes and trends in ongoing investigations and considered, and fraud awareness promotion undertaken, including during National Fraud Week.
14. An update was received on the revised **Audit Tracker** from the Q3 2024/25 reporting period. The Committee noted that 37% of internal audit actions were closed in quarter. There were 11 actions on their third (and final) revised date; these related to the Pain Management, IM&T Infrastructure, Senior Paramedic Audits, Cyber and the 111 Commissioning Advisory Report. Directors were present to discuss the rationale the movement of these dates and any residual risks, which the committee commended.
15. The **Committee’s cycle of business** monitoring report was reviewed with no matters to escalate.

RISK MANAGEMENT

The committee received assurance on the progress of the Risk Management Transformation Programme and noted that an external partner has been commissioned to assist with the development of a suite of risk appetite statements in workshops held between December 2024 and February 2025.

Specific updates were provided against the principal risk management activity in Quarter noting that Risk 594 (civil contingency) has reduced in score from 20 to 15 reflecting mitigations and actions that have been implemented and Risk 163 (Trade Union Partnerships) has reduced from 16 to 12 reflecting the positive engagement and that partnerships working well.

Members emphasised the importance of the committee’s role in steering the transformation program and may consider this as a committee priority for 2025/26 noting that it is in the Terms of Reference and on the cycle of business.

COMMITTEE AGENDA FOR MEETING IN JUNE

Chair’s report on continuous committee effectiveness	Audit Wales Update Report Review of Cost Savings Arrangements	Internal Audit Progress Report Resourcing Policy Audit IQPMF Audit
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COMMITTEE AGENDA FOR MEETING IN JUNE

	Structured Assessment 2024	Overtime Controls Audit Data Quality Audit
Risk management and board assurance Risk Transformation Programme	Audit Tracker	Policy Report All Wales Recovery of Overpayments Procedure
Near Miss Report	Losses and Special Payments	Cycle of business and monitoring report

COMMITTEE ATTENDANCE

Name	30 April 2024	7 June 2024 ¹	10 July 2024 ²	12 Sep 2024 ³	21 Nov 2024 ⁴	6 Mar 2024
Peter Curran						
Kevin Davies						
Joga Singh						
Ceri Jackson						
Chris Turley						
Audit Wales	Fflur Jones ⁵	Fflur Jones	Yvonne Thomas	Fflur Jones ⁶	Fflur Jones	
Julie Boalch						
Judith Bryce					Jon Sweet	
Christian Fox						
Angie Lewis						
Carl Kneeshaw						
Osian Lloyd					From Item 7	
Trish Mills						
Liam Williams					J Turnbull-Ross	
Carl Window						
Damon Turner					Until Item 10	

	Attended
	Deputy attended
	Apologies received
	No longer member

¹ Jason Killens and Jonny Sammut joined this meeting

² Jason Killens and Rachel Marsh joined this meeting

³ Jason Killens and Rachel Marsh joined this meeting

⁴ Bethan Evans, Non-Executive Director joined this meeting to ensure quoracy as new NED membership is implemented

⁵ Darren Griffiths and Amy Lord also attended

⁶ Gareth Lucy also attended