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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 page on the Trust website.

<b>Trust Board Meeting Date</b>	26 September 2024
<b>Committee Meeting Date</b>	12 September 2024
<b>Chair</b>	Peter Curran

### KEY ESCALATION AND DISCUSSION POINTS

#### ALERT

(Alert the Board to areas of attention)

1. No escalations from this meeting.

#### ADVISE

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

#### Risk Management Transformation Programme

2. A detailed report and presentation on the next phase of the Risk Management Transformation Programme was received. Work has been undertaken, in partnership with BDO, to consider three key areas; the 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 the options to reposition the Trust's highest scoring risks, 223 and 224. The fourth key area is the digital solution that needs to underpin both the enterprise risk and strategic risk management arrangements.
3. Members expressed support for the project's direction of travel and recognised the positive progress in its maturity journey. They acknowledged potential resource constraints given the project's scale and emphasised the importance of taking the necessary time to ensure full engagement with colleagues at all levels, ultimately delivering and embedding a high-quality product.
4. The Committee were encouraged by the benefits that the new strategic risk management arrangements will give the Board including:
  - a high level strategic tool and dashboard.
  - a map and triangulation of the various assurance activities in place across the Trust.
  - a comprehensive view of risks and a stronger line of sight to the effectiveness of the controls.
  - alignment to the latest practices and designs.



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- comprehensive oversight against delivery of the long term strategy and strategic risks.
  - a tool to support its future strategic decision making.
5. 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.
  6. The terms of reference from the **All Wales Audit Chairs Committee** was received and the Chair provided an update from the September meeting where audit trackers and counter fraud was a focus.
  7. A **pre-meet** was held with Audit Wales, Internal Audit and the Committee Chair ahead of the meeting.
  8. This was a hybrid meeting and because of this it was noted there was the absence of chat in the side bar which was seen as a positive step. Members **reflected** that the partnership working between the Trust and Internal Audit and Audit Wales was evident. They welcomed the maturing journey with respect to risk and the lens on all areas of audit, of risk and of assurance for this meeting in line with the Committee's name change.

## ASSURE

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

### Internal Audit

9. Progress against the 2023/24 Internal Audit Plan was received and members were assured that with the three audits below the plan had been completed and that the 2024/25 Internal Audit Plan had commenced. The following Internal Audits reviews from the 2023/24 plan were completed during the quarter and presented to the Committee:
  - **Volunteers Governance – reasonable assurance.** The purpose of this audit was to review the adequacy and effectiveness of the Trust's governance and operational management of volunteer activities. This review was discussed in some detail at the 30 August People and Culture Committee.
  - **Risk Management – reasonable assurance.** The purpose of this audit was to assess the effectiveness of the risk management and assurance arrangements in place within directorates.
  - **Disciplinary Case Management: Compassionate Practices – reasonable assurance.** The purpose of the audit was to assess the adequacy of the arrangements in place for the management of the disciplinary process, and to focus on the demonstration of compassionate leadership principles, in addition to compliance with the Trust's defined disciplinary processes. This review was discussed in some detail at the 30 August People and Culture Committee

By June 2025 the 2024/25 audit programme is on track to be completed by June 2025.

### Audit Wales

10. The Audit Wales Update was received. The November meeting will receive the Quality Governance



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Arrangements Follow Up and the Financial Efficiencies reviews both of which are complete and going through factual accuracy checks. The fieldwork is complete for the 2024 Structured Assessment with good engagement from the Trust. A deep dive review of investment in digital systems to support service resilience and transformation is being scoped for the Autumn.

11. Attention is now turning to the financial audits / independent examination of the 2023/24 charity accounts.
12. The review of unscheduled care report part two (accessing urgent and emergency care) is underway and will come to the committee in November.
13. The implementation of the **Quality and Performance Management Framework** sits with this Committee as a priority for 2024/25. The Committee received assurance on the roll-out of the framework and the aim of embedding quality and performance at every level of the organisation. Self-assessments pilots are underway on the organisational requirements in the framework and a picture of the floor to board assurance forums is being developed. Whilst progress has been slower than had been desired it was clear that there is momentum to this programme. It is anticipated that when the Quality and Performance Management Framework Internal Audit is received by the Committee in November that it will be in a position to close the priority and transfer the review of effectiveness of the framework back to the Finance and Performance Committee.
14. The Committee has oversight of the **Trust's Policy** work plans and were advised that 45% of policies identified as a priority for review are now within their review date. The future expectation is that 52% of all Trust policies will be within their review date after the next round of governance; a significant improvement on the 14% reported post pandemic. A re-evaluation of the prioritisation list will be undertaken with the Executive Leadership Team to ensure focus remains in the right areas and based on the current operating context.
15. The **losses and special payments** made during the period 1<sup>st</sup> April 2024 to 31<sup>st</sup> July 2024 amounted to £341K net repayments. The rationale for the reporting will be reviewed, noting it is required under the Standing Financial Instructions.
16. The Committee terms of reference requires it to receive assurance on the **arrangements for whistleblowing** at the Trust. Assurances were received by way of a report from the Chair of the People and Culture Committee on the Speaking up Safely arrangements at the Trust.
17. In private session the Committee received the counter fraud update 01 June 2024 to 31 July 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. The report provided detail of ongoing and future Counter Fraud work against the approved work plan. The Committee noted that there are currently 37 recorded ongoing investigations, with 12 new referrals having been received. The Committee discussed the themes and trends in ongoing investigations and considered, at a high-level, the protocols informing the management of counter fraud investigations.
18. An update was received on the revised **Audit Tracker** from the Q1 2024/25 reporting period. The Committee noted that a total of 36 actions have been closed in quarter – a closure figure of 25% of all internal audit actions. The Committee noted that there were five actions on their third (and final)



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revised date; these related to the Savings and Efficiencies, Records Management and HART internal audits, respectively and sought further assurances on closure arrangements for these. There continues to be excellent engagement within Directorates on progress against the actions. The Committee discussed the various issues for due dates for actions being revised and acknowledged on the importance of actions being SMART and the evidence required for closure being clear.

19. The **Committee’s cycle of business** monitoring report was reviewed with no matters to escalate.

## RISK MANAGEMENT

The Committee received assurance against the principal risk management activity in Quarter 2. Specific updates were provided noting that Risk 424 achieved its target score of 8 and will be managed at a directorate level. This risk is closely linked to Risk 139 (financial risk) and a specific risk may be developed in the future relating to capital funding and vehicles. Risk 619, relating to the replacement CAS system, which had previously been reported in closed sessions of the Finance & Performance Committee and Trust Board has been fully mitigated and therefore closed from all registers.

The Committee received assurance on the progress of the Risk Management Transformation Programme and a presentation on the next phase of the programme.

## COMMITTEE AGENDA FOR MEETING IN JUNE

Chair’s report on continuous committee effectiveness	Internal audit progress and internal audit reports	Audit Wales update
Risk management and board assurance	Audit tracker	Policy report
Quality and Performance Management Framework	Assurance to ARAC on Speaking Up Safely arrangements	Losses and special payments
All Wales Audit Committee Chairs update	Cycle of business and monitoring report	

## COMMITTEE ATTENDANCE

Name	30 April 2024	7 June 2024 <sup>1</sup>	10 July 2024 <sup>2</sup>	12 Sep 2024 <sup>3</sup>	21 Nov 2024	6 Mar 2024
Peter Curran						
Kevin Davies						
Joga Singh						
Ceri Jackson						
Chris Turley						
Audit Wales	Fflur Jones <sup>4</sup>	Fflur Jones	Yvonne Thomas	Fflur Jones <sup>5</sup>		
Julie Boalch						
Judith Bryce						
Christian Fox						
Angie Lewis						

<sup>1</sup> Jason Killens and Jonny Sammut joined this meeting

<sup>2</sup> Jason Killens and Rachel Marsh joined this meeting

<sup>3</sup> Jason Killens and Rachel Marsh joined this meeting

<sup>4</sup> Darren Griffiths and Amy Lord also attended

<sup>5</sup> Gareth Lucy also attended



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Osian Lloyd						
Trish Mills						
Liam Williams						
Carl Window						
Damon Turner						

	Attended
	Deputy attended
	Apologies received
	No longer member