Ymddiriedolaeth Brifysgol GIG Gwasanaethau Ambiwlans Cymru
Welsh Ambulance Services University NHS Trust

CONFIRMED MINUTES OF THE PUBLIC MEETING OF THE AUDIT RISK AND ASSURANCE COMMITTEE ON 23 JUNE 2026 HELD AT THE CARDIFF MRD AND VIA TEAMS

Meeting started at 09:30

ATTENDEES

Peter Curran	Non-Executive Director and Committee Chair
Dr Umar Ahmad	Non-Executive Director
Prof Hayley Hutchings	Non-Executive Director *(deputising for Ceri Jackson - joined at Item 6)*
Julie Boalch	Assistant Director of Corporate Governance and Risk
Judith Bryce	Assistant Director of Operations
Wendy Herbert	Deputy Director of Quality & Putting Things Right
Trish Mills	Director of Corporate Governance/Board Secretary
Osian Lloyd	Head of Internal Audit, NWSSP
Rachel Marsh	Deputy CEO *(Deputising for Emma Wood – left at 11:02am)*
Liz Rogers	Deputy Director of People and Culture*(Deputising for Carl Kneeshaw*)
Chris Turley	Executive Director of Finance and Corporate Resources
Carl Window	Local Counter Fraud Manager

APOLOGIES

Fflur Jones	Audit Wales
Ceri Jackson	Non-Executive Director
Carl Kneeshaw	Director of People
Christian Fox	Trade Union Partner
Damon Turner	Trade Union Partner

OPENING ITEMS

1. CHAIR'S WELCOME, APOLOGIES AND QUORUM

1.1 The Chair welcomed everyone to the meeting. Apologies were received as set out above. Quorum was confirmed. The Chair observed that this would have been Carl Kneeshaw's last ARAC meeting and recorded his and the committee's appreciation for Carl's contribution and wished him well in his new role.

2. DECLARATIONS OF INTEREST

2.1 There were no other declarations recorded.

3. MINUTES OF THE LAST MEETING HELD ON 28 APRIL 2026

3.1 The minutes from the public meeting held on 28 April 2026 were received and approved.

4. ACTION LOG & MATTERS ARISING

4.1 The action log was reviewed and discussed, with updates added to the log.

ITEMS FOR ASSURANCE, DISCUSSION OR APPROVAL

5. 2025/2026 ANNUAL ACCOUNTS AND ANNUAL REPORT AND RECOMMENDATION TO TRUST BOARD

The papers for this item are in the committee pack in IBabs and on the Trust's website, therefore detail of the content is not repeated here.

5.1 **2025-26 Annual Audited Accounts**

5.1.1 The committee received the Trust's Annual Accounts for 2025/26 and noted that the draft accounts had been submitted on 1 May 2026 in accordance with the required timetable. Members were advised that the Trust had achieved all statutory financial duties, including delivery of the revenue break-even duty, compliance with the capital expenditure limit and achievement of public sector payment targets.

5.1.2 The committee noted that the Trust had reported a small surplus of £78k, representing an effective break-even position. Total income and expenditure for the year were approximately £345.6 million, reflecting an increase of around £20.3 million compared to 2024/25. Members were advised that this increase was primarily attributable to pay awards, growth funding, National Insurance costs and recurrent investment in services.

5.1.3 Members noted that pay expenditure remained the Trust's largest area of expenditure, while non-pay costs had reduced as a result of efficiency and savings initiatives. The committee also received assurance regarding key balance sheet movements, including changes in capital assets, debtors, creditors, provisions and cash balances, together with the factors influencing those movements.

5.1.4 The committee noted that the Annual Accounts reflected the continued growth of the organisation and that the external audit process was nearing completion. Subject to consideration of Audit Wales findings and associated documentation, members were invited to recommend the Annual Accounts and associated Annual Report to Trust Board for approval ahead of the statutory submission deadline.

5.1.5 The Chair thanked the Executive Director of Finance and Resources and the finance team for the substantial work undertaken in preparing the Annual Accounts and commended the quality and detail of the documentation. The Chair also acknowledged the regular updates provided to the committee throughout the year regarding the Welsh Risk Pool (WRP) position.

5.1.6 The Chair sought assurance regarding the potential impact of volatility within the WRP on the Trust's ability to maintain financial balance. Members were advised that the position continued to be closely monitored, supported by Welsh Government funding arrangements and enhanced All-Wales scrutiny, with current forecasts indicating a potentially more favourable position for 2026-27 than originally anticipated.

5.1.7 Members also noted changes to the Putting Things Right redress arrangements, which had increased the threshold for claims managed locally by NHS organisations from £25,000 to £50,000. Assurance was provided that the associated financial pressures had been incorporated into the Trust's financial planning and budget-setting assumptions for this financial year, whilst recognising that the future volume and value of claims remained uncertain.

The committee endorsed that the Trust's draft Annual Accounts for 2025/26 be approved by the Trust Board at its meeting on 25 June 2026.

5.2 **2025/26 Annual Report**

5.2.1 Trish Mills presented the 2025/26 Annual Report, outlining its key components, including the Performance Report and Accountability Report, and confirmed that it had been prepared in accordance with the Welsh Government Manual for Accounts. Members noted that the document had been reviewed by Welsh Government and Audit Wales, with only minor amendments required, and that the Welsh language translation was in progress. Trish thanked colleagues across the organisation, including the corporate governance, finance, planning and people services teams, for their contributions to the report's development.

5.2.2 The Chair thanked Trish and all those involved in preparing the Annual Report, commending the quality and professionalism of the document. The Chair also welcomed the assurance provided by Audit Wales and noted the significant effort undertaken to produce such a comprehensive report.

5.2.3 Dr Umar Ahmad highlighted that the names and titles of two Non-Executive Directors appeared to be missing from page 97 of the Annual Report. Trish acknowledged the observation and agreed to review the document to confirm and address the issue if required.

5.2.4 Prof Hayley Hutchings welcomed the report and noted its comprehensive nature, noting however a minor accuracy issue, advising that her name and employment required amendment. Trish acknowledged the comment and agreed to review and correct it as appropriate.

The committee received and endorsed the Annual Report for approval by the Trust Board on 25 June 2026.

5.3 **Audit of Accounts Report, 2025-26 Accounts (Inc. Letter of Representation)**

5.3.1 Representing Audit Wales in the absence of Fflur Jones, Yvonne Thomas reported that the external audit of the 2025/26 Annual Accounts had been completed and that Audit Wales intended to issue an unqualified audit opinion, confirming that the financial statements presented a true and fair view of the Trust's financial position. Members noted that no significant matters or uncorrected misstatements had been identified, and that only minor disclosure amendments had been required. Audit Wales also confirmed that the Annual Report had been reviewed for consistency with the financial statements and Welsh Government guidance, with only minor typographical amendments identified. Members noted the positive audit outcome, which reflected the quality of the accounts' preparation process and the constructive working relationship between Audit Wales and the finance team.

5.3.2 Yvonne Thomas extended her thanks to Jill Gill and the finance team for their cooperation throughout the audit process. Yvonne noted that the positive audit outcome reflected the high standard of the Trust's finance function and acknowledged Jill's significant contribution in helping to shape and maintain those standards over many years. On behalf of Audit Wales, she wished Jill a long, enjoyable and well-deserved retirement.

5.3.3 The Chair welcomed the positive Audit Wales report, noting the absence of any uncorrected misstatements and the assurance provided regarding the quality and consistency of both the Annual Accounts and Annual Report.

The committee endorsed the Letter of Representation and agreed to recommend the Annual Accounts, Annual Report and associated audit documentation to Trust Board for approval.

6. INTERNAL AUDIT

The papers for this item are in the committee pack in IBabs and on the Trust's website, therefore detail of the content is not repeated here.

6.1 Annual Head of Internal Audit Opinion

6.1.1 Osian Lloyd presented the Head of Internal Audit Opinion for 2025/26 and confirmed an overall opinion of reasonable assurance. Members noted that Internal Audit had completed 20 reviews during the year, comprising one no opinion report, two substantial assurance reports and 17 reasonable assurance reports, with no limited or unsatisfactory assurance opinions issued. Osian advised that governance, risk management and control arrangements were generally well designed and operating effectively, supported by established governance frameworks and responsive oversight arrangements. Whilst opportunities remained to further strengthen consistency of implementation, compliance monitoring, documentation, data quality and benefits realisation, the overall position reflected a positive control environment and continued organisational maturity. Members also noted that the number of audit findings, including high-priority recommendations, had reduced compared to the previous year, demonstrating ongoing improvement across the Trust.

6.1.2 Trish Mills welcomed the positive Internal Audit opinion, noting that the audit plan had been developed around the Trust's highest-risk areas and that the outcome reflected the strength of the organisation's governance and assurance arrangements. Trish highlighted the value of thematic analysis of audit findings to identify emerging trends and inform future improvement activity. Osian Lloyd added that further enhancements to the Internal Audit dashboard were planned, which would provide greater visibility of audit programme delivery and emerging themes throughout the year, supporting ongoing organisational learning and oversight.

6.1.3 The Chair welcomed the positive Head of Internal Audit Opinion and commended both Internal Audit and Trust staff for their contribution to the achievement of a full year without any limited or unsatisfactory assurance reports. The Chair also acknowledged the ongoing resource pressures facing the organisation and Internal Audit, welcomed the development of thematic analysis to support continuous improvement, and noted that the report would be presented to Trust Board for assurance.

6.2 Internal Audit Reports

The Chair noted that two internal audit reports, ***Emerging Technology Adoption*** and ***Digital Business Continuity***, had not been finalised in time for the meeting, and sought an update on their status and anticipated completion. Osian Lloyd advised that both reports were nearing completion and were

expected to be finalised and circulated shortly, noting that delays had arisen due to operational pressures and the need to consider additional evidence. Jonny Sammut acknowledged the delays, citing staff absences and the requirement to ensure that all relevant information was fully reflected within the reports, and confirmed that management responses had now been completed.

The committee agreed that the final ***Emerging Technology Adoption*** and ***Digital Business Continuity*** reports would be circulated to members for review outside of the formal meeting cycle, rather than being deferred to the September meeting.

6.2.1 Follow Up Review

Felicity Quance presented the Follow Up Review report and advised that good progress had been made in implementing internal audit recommendations, with strong governance and tracking arrangements in place. Members noted that 75% of recommendations arising from the 2024/25 audit plan had been closed by 31 March 2026, with the Trust's implementation rate exceeding the All-Wales average. Of the recommendations sampled for review, all but one were found to have been appropriately implemented, with the outstanding recommendation relating to winter modelling and forecasting having been reopened for further action. Members also noted the introduction of an enhanced digital tracking system to support real-time monitoring, reporting and improved data integrity.

Trish Mills welcomed the positive findings of the Follow Up Review and advised that the revised approach to monitoring recommendations throughout the year had enabled earlier intervention and course correction where required. Trish highlighted the benefits of improved evidence tracking and direct auditor access to supporting documentation, noting that these changes would strengthen assurance processes and support more efficient closure of recommendations. Trish also reflected positively on the Trust's strong audit culture and constructive relationship with Internal Audit, emphasising the organisation's focus on learning and continuous improvement.

6.2.2 Clinical Prioritisation and Assessment Software (CPAS) Group: Governance and Change Management

Felicity Quance presented the CPAS Internal Audit Report, which received an overall rating of reasonable assurance. Members noted that governance arrangements, roles and oversight mechanisms were well established and operating effectively, with robust controls in place to support system testing and approval prior to implementation. The audit identified a key area for improvement relating to post-implementation monitoring, where greater formal assurance was required to demonstrate that system

changes were operating as intended. Members noted that five recommendations had been agreed with management, comprising one high-priority and four medium-priority findings, and that the increasing volume of system changes arising from the Clinical Model Transformation Programme further emphasised the importance of strengthening oversight arrangements.

Andy Swinburn welcomed the report and thanked Internal Audit for their constructive approach and insights. Andy noted that the increase in CPAS system changes, driven largely by the Clinical Model Transformation Programme, had highlighted the need to strengthen post-implementation monitoring arrangements. Andy confirmed that management accepted the audit findings and recommendations and would work collaboratively to further enhance oversight and assurance processes.

6.2.3 Vehicle Replacement Programme

Felicity Quance presented the Vehicle Replacement Programme Internal Audit Report, which received an overall rating of reasonable assurance. Members noted that the programme was supported by a Board-approved five-year procurement strategy, with strong governance, financial oversight and well-established funding arrangements in place. Of the 142 vehicles planned for procurement during 2025/26, 141 had been procured, with the remaining vehicle formally removed from the programme. The audit identified two medium-priority findings relating to project documentation and strategic performance reporting, whilst also highlighting the need to ensure risks associated with electric vehicle infrastructure capacity were appropriately reflected within programme risk registers. Management had accepted all recommendations and agreed implementation timescales.

Chris Turley welcomed the reasonable assurance rating and noted that the findings reflected a well-established and mature programme supported by strong governance arrangements. Chris advised that the scale of vehicle procurement activity had increased significantly in recent years as a result of additional Welsh Government investment and confirmed that management accepted the recommendations. Chris stated that the

actions identified were relatively minor, building on previous work already underway, and was confident that they would be implemented and closed promptly. Chris also welcomed the assurance provided across all areas of the audit review.

The Chair welcomed the positive audit outcome and noted that, in his view, the report reflected a high level of assurance. The Chair acknowledged the significant increase in vehicle procurement activity during the year, recognising the additional complexity and workload associated with the expanded programme, and thanked Chris Turley and

the wider team for their continued delivery and reporting to the committee.

6.2.4 Data Management Practices / Devolved Data

Felicity Quance presented the Data Management Practices / Devolved Data Internal Audit Report, which received an overall rating of reasonable assurance. Members noted strong local analytical capability, a positive data-aware culture and well-established digital infrastructure across the Trust. However, the audit identified that data management practices were highly decentralised, resulting in inconsistent reporting and limited assurance regarding data quality and accuracy. Examples were noted where differing reports contained conflicting information and externally shared data did not always meet established standards. Three recommendations were agreed with management, comprising one high-priority and two medium-priority findings, aimed at strengthening governance, consistency and oversight of data management arrangements across the organisation.

Jonny Sammut welcomed the reasonable assurance rating and advised that the report highlighted the need for a more consistent organisational approach to data management. Jonny emphasised the importance of establishing a single source of truth for data across the Trust and confirmed that all recommendations had been accepted. Members noted that work was already underway to strengthen data governance, standards, training and reporting arrangements, with plans to develop a more integrated enterprise data model and establish a data community of practice.

The Chair sought assurance that the use of decentralised data reporting tools and practices did not introduce additional cyber security or data governance risks to the Trust. Jonny advised that all data products remained within the Trust's Microsoft 365 environment, enabling appropriate organisational control and oversight. Jonny confirmed that there were no unauthorised routes for data extraction or external access and that existing controls provided assurance over the security and management of Trust data.

6.2.5 Estates Assurance: Fire Safety

David Butler presented the Fire Safety Internal Audit Report, which received an overall rating of reasonable assurance. Members noted the significant improvements made since the previous audit in 2021, including an increase in trained fire wardens, improved fire drill compliance and strengthened monitoring and reporting arrangements. Whilst recognising the challenges associated with managing fire safety across the Trust's extensive estate, the audit identified opportunities to further strengthen local controls, training, communication, risk assessment processes and

reporting arrangements. No high-priority findings were identified, and Members noted that many of the issues raised were already being addressed by management.

Chris Turley welcomed the reasonable assurance rating, noting the significant improvements made since the previous audit and emphasising the importance of maintaining ongoing focus on fire safety given the Trust's extensive estate and inherent risks. Chris highlighted that further work was required to strengthen local operational compliance and reinforce that fire safety remained the responsibility of all staff.

The Chair welcomed the improved position since the previous audit and sought clarification on whether estate age influenced fire safety risks. David Butler advised that no direct correlation had been identified. Members queried the frequency of fire incidents and were advised that numbers remained very low. Members also sought assurance regarding fire warden coverage across sites, noting the arrangements in place to provide local leadership and oversight during emergency situations.

6.2.6 High Risk Records Policy

Felicity Quance presented the High Risk Records Policy Internal Audit Report, which received an overall rating of reasonable assurance. Members noted that the high risk records policy played an important role in supporting staff safety and operational decision-making, with effective alert mechanisms in place within the Computer Aided Dispatch (CAD) system and appropriate information-sharing arrangements with partner

organisations. However, the audit identified weaknesses arising from reliance on manual processes, inconsistent application of controls and limited governance oversight. Concerns were noted regarding overdue annual reviews of high risk records, inconsistent record management practices and the absence of a formal reporting framework. Seven recommendations were agreed with management, comprising three high-priority and four medium-priority findings, with members noting that a planned digital solution was expected to address many of the issues identified.

Judith Bryce welcomed the audit findings and thanked Internal Audit and Trade Union colleagues for their contribution to the review. Judith acknowledged the areas identified for improvement, particularly in relation to governance, oversight and manual processes, and expressed confidence that the recommendations could be addressed through the forthcoming revision of the high risk record policy, implementation of a new digital high risk record system and strengthened reporting arrangements. Members noted that these developments would improve record management, oversight and assurance processes across the organisation.

The Chair sought assurance regarding the proposed digital high risk record app and its ability to address the issues identified by the audit. Judith advised that the app would significantly strengthen and streamline the management of high risk records through improved recording, review, reporting and governance arrangements, replacing existing manual processes. Felicity added that Internal Audit had been provided with a demonstration of the app and noted that its built-in controls would improve data completeness, record management and compliance with policy requirements, addressing many of the weaknesses identified during the audit.

Members welcomed the proposed actions to address the audit findings and expressed reassurance regarding the planned transition from paper-based processes to a digital solution. Members also welcomed the proposed governance and oversight arrangements being developed to support the implementation and ongoing management of the system.

The committee received and noted the Annual Head of Internal Audit Opinion; and took assurance from the positive non-rated Follow Up Review Internal Audit Report and the reasonable assurance ratings of the Clinical Prioritisation and Assessment Software (CPAS) Group: Governance and Change Management; Vehicle Replacement Programme; Data Management Practices / Devolved Data; Estates Assurance: Fire Safety; and the High Risk Records Policy Internal Audit Reports.

7. AUDIT WALES AUDIT RISK & ASSURANCE COMMITTEE UPDATE JUNE 2026

The papers for this item are in the committee pack in IBabs and on the Trust's website, therefore detail of the content is not repeated here.

7.1 Yvonne Thomas presented the Audit Wales update at June 2026. Members noted that work was progressing on the Digital Systems and Non-Emergency Patient Transport Services (NEPTS) reviews, both of which were expected to be reported to the committee in September 2026. Fieldwork was also underway for the Estates Management deep dive review, with reporting anticipated in September. In addition, planning had commenced for the 2026 Structured Assessment and a review of the 111 Service, both scheduled for reporting in December 2026. Members further noted the recent Audit Wales publication, NHS Urgent and Emergency Care System Under Constant Pressure, which provided useful context regarding the Trust's operating environment.

7.2 Jonny Sammut sought clarification on the anticipated timing of the Digital Systems Deep Dive report and requested advance notice of its publication to enable consideration of whether a more detailed briefing session for committee members would be beneficial ahead of its formal presentation to ARAC in

September 2026. Yvonne acknowledged the request and confirmed that the feedback would be relayed to Flur Jones.

7.3 The Chair thanked Yvonne Thomas and Audit Wales for the update and noted the timescales for the forthcoming audit reviews. The Chair also welcomed the progress being made across the programme of work and acknowledged Jonny's request for advance sight of the Digital Systems Deep Dive report to facilitate further discussion, if required, ahead of its consideration by the committee.

The committee received and took assurance from the Audit Wales Audit Risk and Assurance Committee update June 2026.

8. AUDIT WALES DIGITAL DEEP DIVE (THIS ITEM WAS DEFERRED)

9. RISK MANAGEMENT AND BOARD ASSURANCE FRAMEWORK REPORT

The papers for this item are in the committee pack in IBabs and on the Trust's website, therefore detail of the content is not repeated here.

9.1 Julie Boalch presented the Risk Management and Board Assurance Framework Report, outlining the Trust's 2026/27 risk management work programme and providing assurance on the management of principal risks. Members noted planned developments to strengthen the maturity of the Trust's strategic risk management arrangements, including the implementation of a revised Board

Assurance Framework, enhanced risk appetite monitoring, development of strategic risks aligned to organisational objectives and improved reporting through dashboard technology. Members also noted updates to the Trust's principal risks, including increases to the risks relating to ambulance handover delays and delivery of the Trust's financial duty, reflecting current operational and financial pressures. Members welcomed the planned programme of work and the continued development of the Trust's risk management and assurance framework.

9.2 The Chair welcomed the proposed developments to the Board Assurance Framework and sought clarification on how risk appetite, risk scores and tolerances would be aligned to provide clearer assurance regarding whether risks were operating within acceptable parameters. Julie advised that further work was underway to develop risk thresholds and tolerances, review the alignment of principal risks to strategic objectives and risk appetite statements, and strengthen reporting arrangements to support more informed discussion and decision-making.

9.3 Trish Mills welcomed the progress being made, noting that the work represented a significant step forward in the Trust's risk management maturity and would support more effective use of risk appetite in decision-making, resource allocation and Board assurance. Trish also highlighted the substantial amount of work involved in developing an enterprise risk management system.

9.4 Jonny Sammut highlighted the importance of ensuring that principal risks were aligned to the most appropriate risk appetite statements, citing cyber security as an example where the current mapping may require further consideration. Julie agreed that the ongoing review of strategic objectives, risk appetite statements and risk mappings would provide an opportunity to refine these arrangements where necessary. Trish emphasised the value of embedding risk appetite into decision-making and resource allocation, noting that the work would support a more mature and integrated approach to risk management across the Trust.

9.5 The Chair welcomed the direction of travel and the significant progress being made to strengthen the Trust's risk management framework, Board Assurance Framework and risk reporting arrangements.

The committee considered and noted the direction of travel for the Trust's risk management programme for 2026/27, including the embedding of Risk Appetite, development of a strategic Board Assurance Framework and enhancement of risk reporting arrangements; received assurance on the continued management and oversight of the Trust's principal risks including their review at the Executive Leadership Team and at relevant committees; and noted the increase of two principal risk scores for Risk 223 to 25 (5x5) and Risk 139 to 12 (3x4).

10. AUDIT TRACKER REPORTING AND Q4 2025/26 UPDATE

The papers for this item are in the committee pack in IBabs and on the Trust's website, therefore detail of the content is not repeated here.

10.1 Trish Mills proposed a revised approach to the monitoring and reporting of internal audit recommendations, reflecting the increasing maturity of the Trust's audit and assurance arrangements. Members noted that future reporting would focus on high-priority recommendations and limited assurance findings through the relevant board committees, supported by more intelligence-led reporting and thematic analysis, rather than detailed review of all outstanding actions by ARAC. The proposed approach would provide greater oversight of key risks, support continuous improvement and enable the committee to focus on emerging themes and organisational learning. Members welcomed the revised arrangements and the enhanced use of audit intelligence to strengthen assurance and governance processes.

10.2 The Chair queried the apparent disparity between the number of internal audit actions closed during the quarter and the number of revised target dates applied, seeking assurance that this did not indicate a deterioration in performance. Trish advised that no significant concerns had been identified through committee reporting and noted that the figures should be viewed in context, as they related to different audits and actions. Trish explained that action owners were now setting more realistic implementation dates, supported by clearer evidence requirements and governance processes, which was improving the quality and robustness of action tracking and closure.

The committee noted the progress of the internal audit activity during Quarter 4 of 2025/26 financial year; endorsed the revised audit reporting approach; and received assurance that the management actions for the audits within the purview of this committee, and overall, are being effectively and appropriately managed, closed off in quarter or the rationale provided for revised dates applied.

11. LOSSES AND SPECIAL PAYMENTS (1 APRIL 2025 TO 31 MAY 2026)

The papers for this item are in the committee pack in IBabs and on the Trust's website, therefore detail of the content is not repeated here.

11.1 Chris Turley presented the Losses and Special Payments report, highlighting activity for the full 2025/26 financial year and the opening months of 2026/27. Members noted the losses and special payments recorded during the reporting period and received assurance regarding the governance and oversight arrangements in place.

The committee noted the Losses and Special Payments Report for 1 April 2025 to 31 May 2026.

12. INTEGRATED GOVERNANCE PROGRAMME

The papers for this item are in the committee pack in IBabs and on the Trust's website, therefore detail of the content is not repeated here.

12.1 Trish Mills presented the integrated governance programme overview, outlining the development of a framework designed to strengthen the alignment between the Trust's external and internal accountabilities, strategic objectives, governance structures, assurance mechanisms and decision-making processes. Members noted that the programme sought to provide greater clarity regarding how assurance is generated, reported and escalated throughout the organisation, and how this informs the Board Assurance Framework. Trish advised that the work represented the first formal articulation of an integrated governance model for the Trust and would continue to evolve over the next two to three years, supported by a range of tools, guidance and governance improvements. Members welcomed the progress made to date and noted that the programme would support enhanced organisational oversight, accountability and assurance.

12.2 The Chair welcomed the integrated governance programme overview and highlighted the importance of establishing a framework that would remain sustainable and effective despite future changes in board or executive membership. Trish advised that the purpose of codifying the model was to create a clear and enduring governance framework that would provide consistency and continuity over time, while allowing supporting processes and tools to evolve. Trish added that whilst implementation would take place over a number of years, significant work had already been completed, and further developments were already underway to strengthen governance, assurance and accountability arrangements across the Trust.

The committee endorsed the integrated governance overview, subject to any further adjustments, to disseminate it more widely; and noted progress to date and next steps and that a further update will be provided in January 2027 to allow some time for the delivery group work to progress.

CONSENT ITEMS

13. AUDIT RISK AND ASSURANCE COMMITTEE AAA HIGHLIGHT REPORT 28 APRIL 2026 (no alerts)

13.1 The committee received the Audit Risk and Assurance Committee AAA Highlight Report from the meeting held on 28 April 2026, noting no alerts for escalation.

14. ALL WALES AUDIT COMMITTEE CHAIRS (AWACC) MEETING NOTES 1 JUNE 2026

14.1 The committee received and noted the meeting notes from the meeting of the AWACC held on 1 June 2026. The Chair reported that discussions had focused on risk management and risk appetite. Members heard that the Trust's approach was viewed positively and compared favourably with arrangements across NHS Wales, whilst also providing an opportunity to share learning and identify areas of good practice.

14.2 Trish Mills highlighted the value of the forum in facilitating broader discussions regarding the role of Audit Committees in providing assurance on governance and organisational effectiveness. Julie Boalch welcomed the opportunity to present the Trust's work and suggested that future discussions could explore the management of shared risks across NHS Wales.

CLOSING ITEMS

15. REFLECTIONS

15.1 The Chair reflected on the exceptionally positive assurance received throughout the agenda, particularly in relation to the Annual Accounts, Internal Audit Opinion and internal audit outcomes. The Chair congratulated colleagues on the high standards of governance, financial management and internal control evidenced during the year, whilst emphasising the importance of maintaining a focus on continuous improvement and avoiding complacency. The Chair also welcomed the significant progress being made in relation to integrated governance, risk management and assurance arrangements, and highlighted the constructive and collaborative relationships evident between the Trust, Internal Audit and Audit Wales as a key contributor to the positive outcomes achieved.

16. ANY OTHER BUSINESS

16.1 Chris Turley formally recognised Jill Gill's forthcoming retirement following almost 20 years of dedicated service to the Trust, paying tribute to her significant contribution to the Finance function, particularly her leadership and expertise in supporting the production of the Annual Accounts, and thanking her for her commitment and support over many years. The Chair echoed these sentiments on behalf of the committee, acknowledging Jill's diligence, professionalism and the considerable contribution she had made to the Trust's financial governance. Jill thanked colleagues for their kind words and reflected on her time, describing the organisation as having felt like a family throughout her career, and expressed her appreciation for the support she had received and said that she would greatly miss working with colleagues across the Trust.

17. DATE OF THE NEXT MEETING

17.1 The date and time of the next meeting will be on 3 September 2026 at 9:30am.

MEETING CLOSE: 1PM