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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.

Trust Board Meeting Date	29 January 2026
Committee Meeting Date	2 December 2025
Chair	Peter Curran

KEY ESCALATION AND DISCUSSION POINTS

ALERT

(Alert the Board to areas of attention)

1. The **2025 (core) Structured Assessment** was presented at this meeting and will also be presented to the board at its January meeting. The committee expressed strong assurance and satisfaction with the structured assessment, noting the positive findings and minimal recommendations. Members expressed confidence in the ongoing improvement trajectory.

ADVISE

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

2. A **pre-meeting** was held with Audit Wales, Internal Audit and the committee Chair ahead of the meeting.
3. Members **reflected** that, despite technical issues and more members joining online than in person, it was a good meeting. The papers, presentations and scrutiny were excellent.

ASSURE

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

4. Members supported the direction of travel presented in the **Quality Governance Review for 2025/26** endorsing all seven recommendations described in the preferred option one. They noted the further recommendation to defer material changes pending the externally facilitated board effectiveness review. A separate paper will be presented to the Board on this matter at the January meeting. The committee also endorsed the terms of reference for the People and Culture, the Finance and Performance, and the Quality Patient Experience and Safety Committees. These will be attached to the stand-alone paper for board approval in January.



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5. **Audit Wales** updated the committee on progress, including:
- The Independent Examination of the Charity's annual report and accounts is due to start in December with the intention of certifying and filing by the Charity Commission deadline of 31 January.
 - Part three of the Review of Unscheduled Care (national arrangements and leadership structures) has experienced a delay and is being drafted. Members were assured this will be available at the March 2026 meeting.
 - The non-core Structured Assessment - Deeper Dive Review of Digital Transformation - is also at the drafting stage, with its presentation due at that March 2026 meeting.
 - The National Fraud Initiative (NFI) 2024/25 is underway. This biennial UK-wide counter-fraud exercise helps prevent and detect fraud by electronically sharing and matching data sets. Members were assured that WAST actively engages with the NFI, reviewing matches on a risk basis despite limited resources and no fraud cases found in recent years. Further assurances on credit and cyber fraud related matches were received.
6. **Internal Audit** reported steady progress against the 2025/26 plan with most KPIs showing as green; including report turnaround by management. Whilst a couple of reports have slipped there is confidence that the audit plan will be completed by June. The follow-up review of internal audit recommendations that is usually held in Q4 is now taking place throughout the year, and good progress was noted with appropriate closure of recommendations.
7. The following **Internal Audit** reviews were completed during the quarter and presented to the Committee. Members reviewed the action plans that accompanied the audits and were assured they were appropriate and timely.
- **Mandatory In-Service Training (MIST) – Reasonable Assurance.** The purpose of this review was to evaluate the impact and effectiveness of the new MIST days. The focus was on how well these arrangements support compliance with statutory and mandatory training requirements.
- The committee welcomed the audit and accepted the findings, with management actions underway and timelines considered realistic given current resource constraints. The committee was broadly assured but noted concerns about the length of time required to close some actions, particularly those dependent on digital resources and the training needs analysis. It was confirmed that statutory compliance targets are being met, and the main risk relates to individuals with significant non-compliance, not the organisation overall. The committee highlighted the need for improved communication of guidance to staff and for robust assurance on the quality of on-the-job learning. Digital resource constraints and recruitment challenges were acknowledged, with ongoing efforts to mitigate these through automation and transparency.
- The People and Culture Committee will review this alongside the usual mandatory training compliance KPIs at its January meeting.



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- **Clinical Equipment – Reasonable Assurance.** The purpose of this review was to evaluate the effectiveness of the arrangements put in place to record, monitor and replace clinical equipment within the Trust. For this review, the focus was on portable clinical equipment used in patient care and transport. Members heard that significant improvements have been noted in relation to the health and safety concerns that were raised in a similar 2019 limited assurance audit, as well as improvements regarding acceptance testing and the maintenance records held.

The committee was assured that actions to address overdue WAST defibrillator servicing are underway and that overdue devices are not concentrated in any one area. The feasibility study for RFID tagging is in progress and will support improved asset tracking.

The Quality, Patient Experience and Safety Committee will review this at its January meeting.

- **Integrated Medium Term Plan (IMTP) Development Process – Substantial Assurance.** This was a review of the process undertaken for the development of the IMTP, including the mechanisms to identify priorities, engagement with stakeholders and alignment to national criteria.

Members highlighted that the lack of a formal forum for joint strategic planning with Health Boards and partners limits system-wide strategic vision. While more engagement is planned, there is no immediate solution for the next financial year. Early engagement and cross-checking of priorities are being pursued. The committee agreed to continue advocating for better partnership working, with future national programmes potentially offering improved collaboration. The Finance and Performance Committee reviewed this audit at its November meeting.

8. There has been slippage in the 2025/26 policy work programme, with several policies deferred and 29 still outstanding for quarters 3 and 4, making year-end completion unlikely. With just under 54% of policies within review date, a further update is needed in March. Members welcomed the planned policy transformation programme for 2026/27, which aims to streamline processes.
9. The Losses and Special Payments were reviewed for the period from 01 April – 31 October 2025 and noted as being -£1.918 million. This relates to actual payments made, less the reimbursements received from the Welsh Risk Pool and does not relate to any adjustments made to the provision.
10. The committee reviewed the Q2 2025/26 Audit Tracker and were assured that a positive audit culture is developing, with more audits closed on their original date, reflecting more realistic timelines. Directors or deputies confirmed that the seven audit actions on their final deadlines are achievable and that associated risks are not increasing.
11. The committee's cycle of business monitoring report was reviewed with no matters to escalate.
12. In private session the Committee received the **local counter fraud** update and the **tender update** and single tender awards. Of note for the board:
 - There were 10 investigations closed in this period (11 last quarter), with nine new referrals having been received (seven last quarter).
 - A recent Counter Fraud Awareness Survey found that while over 95 percent of staff are aware of Local Counter Fraud Specialists and know where to find policies, only 62 percent are confident about reporting suspected fraud, with some uncertainty about reporting channels. Fewer than half received training or communications in the past year, though those who did reported increased



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awareness. Regular updates and clearer communications, featuring WAST specific examples, especially via Siren and online platforms, will be introduced to improve engagement.

- Members were provided with an overview of the new corporate offence of the failure to prevent fraud under the Economic Crime and Corporate Transparency Act 2023. The Act creates an offence where the Trust may be criminally liable where an employee or agent commits fraud intending to benefit the Trust when there are no reasonable fraud prevention procedures in place. Members were assured that measures were in place in line with the Counter Fraud Standards, although options to enhance diligence will still be considered
- Ten new tenders were issued during the reporting period 1 August to 31 October 2025 and 13 awarded. There was one request to waive Standing Financial Instructions related to continuing with an existing supplier for business continuity purposes.

RISK MANAGEMENT

13. Members were assured in respect of the Trust's principal risks with no material changes this period. In private session, Members received assurance on the details of Risk 620 and Risk 260 noting that there were no material changes during this period.
14. Members welcomed the seven risk appetite statements approved by the board, noting the implementation and embedding principles will be included in next year's work program along with options for a digital risk platform and a specific focus on the impact of actions on risk scores.

COMMITTEE AGENDA FOR MEETING IN DECEMBER 2025

Internal Audit: - Progress report - MIST audit report - Clinical equipment audit report - IMTP development process audit report	Audit Wales: - Update report - Structured Assessment 2025 - National Fraud Initiative 2024/25	Board and committee quality governance reviews 2025/26
Risk Management and BAF	Audit tracker Q2 2025/26	Bi-annual policy report
Losses and special payments	Cycle of business monitoring report and priorities update	



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COMMITTEE ATTENDANCE

Name	1 May 2025 ¹	24 Jun 2025 ²	2 Sep 2025	2 Dec 2025 ³	2 Mar 2026	
Peter Curran						
Ceri Jackson						
Rhiannon Beaumont-Wood						
Chris Turley			Ed Roberts	Ed Roberts		
Audit Wales	Fflur Jones	Fflur Jones	Fflur Jones	Fflur Jones		
Julie Boalch						
Judith Bryce	Jon Sweet		Pete Brown			
Christian Fox				Hugh Parry		
Carl Kneeshaw						
Osian Lloyd						
Trish Mills						
Liam Williams		Wendy Herbert		Wendy Herbert		
Carl Window						
Damon Turner						

	Attended
	Deputy attended
	Apologies received
	No longer member

¹ The chairs of the Finance and Performance Committee (Jayne Beeslee) and QUEST (Bethan Evans) were in attendance for the committee effectiveness reviews

² Jason Killens, CEO, joined for the presentation and endorsement of the annual report and audited accounts

³ Emma Wood, CEO joined this meeting