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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 March 2026
<b>Committee Meeting Date</b>	2 March 2026
<b>Chair</b>	Peter Curran

### KEY ESCALATION AND DISCUSSION POINTS

#### ALERT

(Alert the Board to areas of attention)

1. The Committee noted that several corporate functions continue to experience significant pressure. While there remains a strong ambition to progress transformation activity and to build on solid progress achieved to date, the **challenging financial environment** anticipated for 2026–27 means that a ‘best endeavours within available resources’ approach will be required across several areas. Members recognised that, although high-risk assurance activities will be prioritised, it may not be possible to sustain gold- or platinum-level maturity across some areas of corporate services. The Committee highlighted the importance of ongoing oversight of these pressures and agreed to escalate this to the board to set realistic expectations and signal that the organisation is entering a period that will require careful prioritisation and balanced risk management. This is an issue for Trust Board and all Committees (including ARAC) to be cognisant of.

#### 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. The **2026/27 Internal Audit Plan** was approved by the committee. The plan is linked to the Trust’s principal risks and is set out below. The plan does not include a capital management audit given the scope of the capital programme with the fleet replacement programme being by far the biggest element and this being subject to a current audit ongoing. The position will be kept under review if new or significant capital schemes emerge. The plan includes:
  - Risk Management & Board Assurance
  - Follow up Report
  - Savings Planning and Monitoring Arrangements
  - Integrated Medium-Term Plan Delivery



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- Commercial Development & Income Generation
  - Family Complaints – Putting Things Right & Legal Services Recovery Plan
  - Medical Examiner System & Mortality Reviews
  - Clinical Navigator Role – Effectiveness and Integration
  - Shift OVERRUNS
  - Time off in Lieu
  - Medical Gases
  - Cyber Security
  - Shadow IT
  - Service Management
  - Secondary Employment: Disclosure and Control Arrangements
  - Anti-Sexual Harassment Policy & Implementation Plan
  - Stress Management
  - Estates Assurance: Control of Contractors
4. Members **reflected** positively on the quality of discussion and flow of the meeting. It was noted that the agenda had been well-structured, the discussion had been constructive and appropriately detailed, and the level of assurance received across items was strong, albeit showing some challenges. Members commented that the papers were clear and helpful, and that the meeting supported effective scrutiny and understanding of key risks and governance matters. Those newer to the committee also reflected that the discussions provided valuable insight into the committee's role and the wider assurance framework.
5. The **Risk Management Policy** and the **Standards of Business Conduct Policy** were endorsed by committee. Changes to the Risk Management Policy include the addition of the Trust's risk appetite statements, and there were minor adjustments to the Standards of Business Policy. Both are recommended for approval.

## ASSURE

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

6. **Audit** Wales updated the committee on progress and provided their annual audit summary for 2025, including:
- The fees under the 2026-27 fee scheme include an average increase of 5.3% in the audit of financial statements and performance audit work, which was noted to be above inflation and the Trust's revenue uplift.
  - Part three of the Review of Unscheduled Care (national arrangements and leadership structures) will take the form of an article published by Audit Wales rather than a report and will be provided at the earliest opportunity.
  - The Review of Digital Transformation has been delayed and will now be presented to the April 2026 meeting. Should it be available prior to the March Finance and Performance Committee it will be presented there first.



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- The review of Non-Emergency Patient Transport (with a particular focus on arrangements for transfer and discharge) is in progress and will be presented to the April 2026 meeting.
  - An initial meeting of Audit Wales and Trust colleagues was held at the end of last week to start the review of Estates, which is due to be presented to the September 2026 meeting.
7. **Internal Audit** reported steady progress against the 2025/26 plan noting a slight delay in audits reported over planned (11 out of 13) and management responses within 15 days (5 out of 7), however there is confidence that the audit plan will be completed by June. Members emphasised the importance of balancing delivery of audit recommendations with competing priorities, recognising that delays often reflect workforce constraints rather than lack of progress. Internal audit and management confirmed that improved realism in timelines and regular monitoring are helping to strengthen grip despite these pressures.
8. 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.

- **Budget Setting – Reasonable Assurance.** This audit reviewed how the Trust allocates resources to meet its agreed budget. As the review is being undertaken across five NHS Wales organisations, it will enable comparison of financial planning and budget setting arrangements and the identification of common themes and good practice.

Members supported the conclusions of the audit and noted the strength of the organisation's financial management, including the consistent delivery of balanced budgets and stable performance in the year. The Committee highlighted the disciplined approach to budgeting, the close alignment between budgets and actuals, and the positive findings from the thematic review across NHS bodies. Members sought clarification on the proximity to achieving substantial assurance and noted internal audit's confirmation that the Trust was at the upper end of reasonable assurance, with three medium priority findings preventing a higher rating.

The Finance and Performance Committee will review this alongside the usual financial reporting at its March meeting.

- **Clinical Model Transformation Programme – Reasonable Assurance.** This audit was a high-level review of the governance arrangements established for the Clinical Model Transformation Programme to ensure that each identified workstream is managed effectively as a formal strategic change initiative. This included assessing whether appropriate assurance and reporting mechanisms are in place to support oversight, accountability, and informed decision-making.

The committee noted the scale and complexity of the Clinical Model Transformation Programme and was assured that strong governance arrangements, clear programme structures and effective oversight were in place. It was confirmed that actions arising from the audit were being monitored through the Programme Board, with the majority progressing as planned.



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The committee welcomed the positive audit findings, recognising the clear ambition of the programme and the early benefits emerging through staff engagement and improved patient outcomes. The committee further acknowledged that the reasonable assurance rating reflected the ongoing and evolving nature of the programme rather than any concerns regarding robustness or management.

The Finance and Performance Committee will review this alongside the usual IMTP reporting at its March meeting.

- **Cymru High Acuity Response Unit (CHARU) – Reasonable Assurance.** This audit reviewed the effectiveness of CHARU in delivering improvements to patient care.

The committee welcomed the audit findings and noted agreement with the recommendations, recognising that the report provided a clear direction for strengthening training oversight, governance representation and benefits realisation.

Members discussed the wider challenge of evaluating benefits within fast-moving change programmes, acknowledging the importance of maintaining discipline in measuring impact. It was noted that this is a common issue across NHS Wales, with new clinical indicators beginning to offer improved intelligence to support evaluation.

The committee sought clarification on the data improvements underpinning higher ROSC (return of spontaneous circulation) rates and noted that the key factor related to clinicians' exposure to relevant cases rather than differences in patient outcomes, highlighting the need for tailored support in rural areas.

The Quality, Patient Experience and Safety Committee will review this alongside a review of the Return of Spontaneous Circulation (ROSC) clinical indicator at its March meeting.

9. Members were assured of arrangements for the development of the **2025-26 audit of the financial accounts and the 2025-26 annual report.**
10. The **Integrated Governance Programme** is progressing well; however, completion of the accountability and assurance handbook has slowed and will pick up again in Q1 2026/27. Several initiatives were noted for improving efficiency and effectiveness at board and internal governance forums.
11. The Committee received an update on progress with the trust's **policy programme** and noted that 56% of policies are currently in date. Concerns were raised as to the risks this poses as it is outside the trajectory set for 2025/26 of c.85%. While several policies have been deferred into 2026/27 the majority of them were extant policies, with delays primarily due to capacity constraints and interdependencies. Members were assured that governance arrangements around policy oversight remain strong. Work is underway to establish a policy transformation programme in response to the structured assessment recommendation, focusing initially on simplifying the policy template, improving the end to end process and refining approval routes.



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12. The **losses and special payments** were reviewed for the period from 01 April – 31 January 2026 and noted as being -£1.797 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 and the resulting full in year costs charged and accrued.
13. The committee reviewed the **Q3 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 and deputies confirmed that audit actions on their final deadlines are achievable and that associated risks are not increasing.
14. The committee’s **cycle of business** monitoring report was reviewed with no matters to escalate.
15. **In private session** the Committee received the local counter fraud update, tender update and single tender awards, and two risks and associated audit actions. There are no escalations to the board.

**RISKS**

16. A revised approach to board level risk reporting was endorsed to strengthen alignment with the current Board Assurance Framework (BAF) and the board’s Avoidable Harm Report during the interim period. Assurance and escalation relating to principal risks will continue to be provided through committee AAAs, supported by an appended dashboard highlighting any material changes. This approach will remain in place while the new strategic BAF is developed, embedded and incorporating reporting on the effective management and delivery of the Trust’s strategic objectives.
17. Members were assured in respect of the Trust’s principal risk activity noting the reduction in Risk 223, reflecting the strength of internal controls, and the ongoing management of Risk 623 at a directorate level given this reached its target score of 10. 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.
18. Members welcomed the progress of the risk management work programme to date and supported the direction of travel for 2026/27.

**COMMITTEE AGENDA FOR MEETING IN DECEMBER 2025**

Internal Audit: - 2026/27 internal audit plan - Progress report - Budget setting audit report - CMT audit report - CHARU audit report	Audit Wales: - Update report - Annual audit summary 2025 - 2026 Outline audit plan	ARAC quality governance reviews 2025/26
Risk Management and BAF	Integrated governance programme progress update	Audit tracker Q3
Policy report Standards of Business Conduct Policy	Losses and special payments report	Standing orders compliance report – publication of late papers.
Cycle of business and committee priorities		



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### COMMITTEE ATTENDANCE

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

	Attended
	Deputy attended
	Apologies received
	No longer member

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

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

<sup>3</sup> Emma Wood, CEO joined this meeting