



GIG
CYMRU
NHS
WALES

Ymddiriedolaeth Brifysgol GIG
Gwasanaethau Ambiwylans Cymru
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	27 April 2026
Committee Meeting Date	28 April 2026
Chair	Peter Curran

KEY ESCALATION AND DISCUSSION POINTS

ALERT (Alert the Board to areas of attention)

1. No issues for escalation to the board.

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** positively on the quality of the papers and the depth and effectiveness of the discussion. It was noted that the meeting had concluded earlier than scheduled, which was welcomed. Reference was made to this being **Dr Umar Ahmad's first meeting**, and his contribution and engagement were welcomed. Overall, the meeting was regarded as productive and well-managed, reflecting a strong collective contribution from both members and officers.

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

2025/26 Committee Quality and Governance Reviews

1. All committees completed their reviews, with the exception of WASPT, which was deferred due to low survey response rates and will be concluded in June following improved engagement. All Committees approved their annual reports and only minor changes to terms of reference, with more substantive changes deferred pending the Good Governance Institute (GGI) review. The annual reports are **attached** to his AAA for review and approval by the board at their May meeting.
2. Across committees, the reviews did not identify material new governance concerns. Common themes included the need to reduce operational focus, strengthen strategic oversight aligned to organisational objectives, and ensure confidence in integrated governance and delivery arrangements below committee and Executive Leadership Team (ELT) level. Low survey response rates were noted as a recurring issue, with alternative approaches to be considered in future.



GIG
CYMRU
NHS
WALES

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

3. ARAC discussed committee attendance, including the use of deputies, and emphasised the importance of consistent attendance by members and officers to support effective assurance. While contextual factors such as interim roles, system pressures and diary clashes were acknowledged, ARAC agreed that maintaining consistency remains important. ARAC also discussed committee skills mix, noting increasing demands in specialist areas and emphasising the importance of understanding where skills gaps exist and how these are mitigated through the skills matrix, targeted development and access to appropriate expertise – work which the ARAC sub-group will undertake in 2026/27.

Of note for the board for each of the committees:

- Academic Partnership Committee was recognised as being in transition, having largely fulfilled its original purpose. Its sole current focus is research. While there remains an intention for research oversight to transfer to the Finance and Performance Committee, this has been deferred pending the GGI review. ARAC was assured that interim arrangements are appropriate.
- Charity Committee was assessed as significantly strengthened over the past 12–18 months, with no requirement for major change. Ongoing development remains necessary, particularly around capacity to deliver and continued clarity on conflicts of interest and trustee roles. Overall effectiveness and proportionality were confirmed.
- Finance and Performance Committee was considered effective, with strong foundations in place. Discussion highlighted increasing pressures arising from financial constraints, capacity limitations, and the breadth of its remit, including sustainability and estates. Structural issues were noted, including duplication with board business.
- People and Culture Committee was assessed as operating well with key challenges including stepping away from operational detail, while maintaining assurance in higher-risk areas. Delivery groups below committee level were identified as a critical enabler for future effectiveness.
- Quality, Patient Experience and Safety Committee was acknowledged as the most challenging committee due to system pressures and levels of harm. While reviewing positively, ARAC highlighted the risk of reducing operational details without sufficient confidence in underlying assurance arrangements. Meeting length, discipline of questioning, and officer attendance were discussed. Attendance variation was acknowledged as contextual, with agreement to reflect this explicitly in the AAA to Board.
- Remuneration Committee arrangements were considered appropriate and effective, with short, focused meetings welcomed given overall non-executive workload. ARAC noted agreement to streamline Board business by no longer routinely including approved Committee minutes on the Board agenda, given existing assurance routes and public availability.
- ARAC's own effectiveness review was positive. The Committee continues to use a rolling, continuous improvement approach based on the National Audit Office toolkit, achieving full engagement and meaningful scrutiny. Skills gaps were acknowledged, with assurance that these are being addressed through the skills matrix refresh and targeted development. ARAC discussed



GIG
CYMRU
NHS
WALES

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

the suboptimal sequencing of audit reports, noting that timing constraints sometimes prevent ARAC from being the first recipient. While no immediate solution was identified, the issue was formally noted and will be reflected in reporting to the Board.

4. **Audit Wales** updated the committee on progress and presented their audit plan for 2026. It was noted that the external audit of accounts is due to commence shortly following submission of the accounts on the 1 May. It was reported that performance audit work is progressing; however, the digital review of investment in digital systems was not available for this meeting due to internal delays. It will be shared reported to a future meeting alongside the Non-Emergency Patient Transport Services review. The deep dive review on arrangements to manage estates is currently in fieldwork and is expected to report later in the year. Members reviewed the **Audit Wales annual plan for 2026/27** and noted the anticipated audit fee for 2026/27 of £216,942, which is a 5.3% increase on the 2025/26 fee estimate.
5. **Internal Audit** reported steady progress against the 2025/26 plan noting there is confidence that the audit plan will be completed by June. The Internal Audit reviews that follow 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.
6. **Risk management and board assurance framework – Reasonable Assurance.** This audit assessed the effectiveness of the procedures for identification, management and reporting of strategic and key operational risk through the Board Assurance Framework and the Corporate Risk Register.

The committee took assurance from clear governance arrangements, regular review of principal risks by the board and committees, and improved articulation of risk appetite aligned to strategic objectives. The audit recognised positive developments, including greater movement in risk scores reflecting active mitigation, clearer differentiation between strategic and corporate risks, and progress towards a refreshed strategic board assurance framework (BAF). Members noted that the move to clearer strategic oversight linked to delivery of objectives and associated metrics.

Two medium-priority findings related to updating references within the risk management policy and strengthening discipline around action management, particularly ensuring that completed actions translate into strengthened controls, updated assurance and, where appropriate, revised risk scores. ARAC agreed this represents the next stage of maturity rather than a fundamental weakness.

Discussion also highlighted the highly manual nature of the current BAF process and the anticipated benefits of the planned in-house electronic risk management system. Members noted that implementation will be phased, with piloting planned, and that delivery timescales remain dependent on capacity. The committee will receive the high-level project plan on this in June.

Overall, ARAC was assured that risk management arrangements are effective and moving in the right direction, while recognising that further work is required to embed a fully strategic BAF and strengthen the linkage between actions, controls and risk reduction.



GIG
CYMRU
NHS
WALES

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

7. **Welsh language standards – Reasonable Assurance.** This purpose of this audit was to provide assurance on the adequacy and effectiveness of the arrangements in place to comply with the requirements of the Welsh language standards.

The audit recognised strong foundations, including clear executive leadership, established roles and responsibilities, a comprehensive Welsh Language Policy, and consistent statutory reporting, including timely publication of the Welsh Language Annual Report. The committee noted positive progress in embedding Welsh language considerations into service delivery, particularly through innovative approaches within NHS 111, and welcomed constructive engagement with the Welsh Language Commissioner's Office.

Three medium-priority findings related to weaknesses in governance and monitoring arrangements, recording and escalation of Welsh language related complaints, and non-compliance with Standard 110 due to delays in assessing and publishing the required five-year plan.

Members recognised were assured that actions are underway, including strengthening governance through alignment with People and Culture delivery groups, refreshing the Welsh language clinical consultation arrangements, and improving complaint recording processes. ARAC acknowledged that complaints volumes are low and that overall progress represents cultural improvement rather than narrow compliance.

Overall, ARAC was assured that arrangements are improving and proportionate, with further work required to strengthen governance, consistency and assurance as part of wider organisational development. The People and Culture Committee will review this report at their May meeting.

8. **Capacity management plan (Ambulance Care) – Reasonable Assurance.** The purpose of this audit was to provide assurance that the capacity management plan (CMP) is being applied appropriately, with consistent decision-making and clear communication of outcomes to patients.

ARAC recognised that the CMP is operating in an exceptionally pressured environment where demand routinely exceeds capacity. Strong operational foundations are in place, including clear guidance, training, scripts and dashboards. One high-priority finding related to the need for greater consistency, transparency and audit trail in decision-making, particularly around journey cancellations and prioritisation. Discussion highlighted the lack of objective thresholds, limited recording of rationale within systems, and the absence of systematic analysis of ineligible patients, appeals and downstream patient impact, compounded by eligibility criteria set nationally and not reviewed for many years.

Members recognised the significant impact on patients and staff, including potential disproportionate effects, while taking assurance that management actions are appropriate and realistic, albeit dependent on system changes and funding. Overall, ARAC was assured that the CMP is functioning as intended within current constraints, with further work required to strengthen learning, assurance and patient impact visibility. The Finance and Performance Committee will review this audit at their May meeting.



GIG
CYMRU
NHS
WALES

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

9. **Job evaluation – Reasonable Assurance.** This audit assessed how effectively the requirements of the NHS Job Evaluation Handbook are being applied by the trust.

ARAC noted a clear improvement from the previous limited assurance rating and welcomed progress made, including increased stability within the function, the absence of a backlog, and generally compliant processes for new roles, re-evaluations and reviews.

Six medium-priority findings related to strengthening training records for job matchers and consistency checkers, improving documentation and audit trails, managing conflicts of interest, and enhancing performance reporting to the Executive Leadership Team. ARAC acknowledged the impact of recent capacity challenges and organisational change but took assurance that management actions are appropriate, timescales realistic, and that additional training is planned to support sustainability and staff confidence in the process.

The People and Culture Committee will review this audit at their May meeting.

10. Register of interests and the gifts, hospitality and sponsorship registers were received with members welcoming the transparency of reporting of hospitality and the culture of declaration, while noting the relatively low volume of entries is consistent with sector benchmarks.
11. The annual governance statement in the Trust’s annual report provides compliance with the 2017 corporate governance code for central government departments was and ARAC can assure the board that the self-assessment was reviewed, with no elements for escalation.
12. Governance practice notes, developed to aid interpretation of standing orders, were renewed. These related to the use of the Trust seal, division of business between private and public meetings, and the use of chair’s actions.

RISKS

13. The risk management and board assurance audit was received as above.

COMMITTEE AGENDA

2025/26 annual reports from committees	Internal Audit: - Progress report - Risk management and BAF audit - Welsh language standards audit - Capacity management plan audit - Job evaluation audit	Audit Wales update and 2026 audit plan
Register of interests, gifts and hospitality	Self-assessment against the 2017 corporate governance code for central government departments	Review of governance practice notes



GIG
CYMRU
NHS
WALES

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

COMMITTEE ATTENDANCE

Name	28 April 26	23 June 26	3 September 26	3 December 26	4 March 27
Peter Curran					
Dr Umar Ahmed					
Ceri Jackson					
Julie Boalch					
Judith Bryce					
Christian Fox					
Wendy Herbert					
Fflur Jones					
Carl Kneeshaw					
Osian Lloyd					
Trish Mills					
Chris Turley					
Damon Turner					
Carl Window					

	Attended
	Deputy attended
	Apologies received
	No longer member