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Gwasanaethau Ambiwylans Cymru
Welsh Ambulance Services
University NHS Trust

WELSH AMBULANCE SERVICES UNIVERSITY NHS TRUST

CONFIRMED MINUTES OF THE OPEN MEETING OF THE AUDIT, RISK AND ASSURANCE COMMITTEE OF THE WELSH AMBULANCE SERVICES UNIVERSITY NHS TRUST HELD ON WEDNESDAY 10 JULY 2024 VIA TEAMS

Meeting Commenced at 09:00

PRESENT:

Peter Curran	Non-Executive Director and Committee Chair
Ceri Jackson	Non-Executive Director and Vice Chair of the Trust Board
Joga Singh	Non-Executive Director

IN ATTENDANCE:

Julie Boalch	Head of Risk/Deputy Board Secretary
Christian Fox	Trade Union Partner
Jill Gill	Head of Financial Accounting
Jason Killens	Chief Executive Officer
Angela Lewis	Director of People and Culture
Osian Lloyd	Head of Internal Audit, NWSSP
Rachel Marsh	Executive Director of Strategy, Planning and Performance
Trish Mills	Director of Corporate Governance/Board Secretary
Steve Owen	Corporate Governance Officer
Madrún Parry-Jones	Finance Graduate (Observer)
Alex Payne	Corporate Governance Manager
Yvonne Thomas	Audit Wales
Chris Turley	Executive Director of Finance and Corporate Resources
Damon Turner	Trade Union Partner
Liam Williams	Executive Director of Quality and Nursing
Carl Window	Local Counter Fraud Manager

APOLOGIES:

Judith Bryce	Assistant Director of Operations
Kevin Davies	Non-Executive Director
Fflur Jones	Audit Wales

35/24 PROCEDURAL MATTERS

The Chair welcomed all to the meeting noting the apologies of Judith Bryce, Kevin Davies and Fflur Jones.

Minutes:

The Minutes of the Audit Committee meeting held on 7 June 2024 were approved.

Committee Highlight Report

The Committee highlight report of 7 June 2024 was received for information.

RESOLVED: The Committee.

(1) Noted the apologies of Judith Bryce, Kevin Davies and Fflur Jones.

(2) Approved the Minutes of 7 June 2024.

(3) Received the Committee Highlight report of 7 June 2024

36/24 2023-24 ANNUAL ACCOUNTS AND ANNUAL REPORT

2023-24 Annual Audited Accounts

Chris Turley presented the Committee with the final audited accounts for 2023/24 noting that they have been prepared to comply with International Financial Reporting Standards (IFRS) adopted by the *European Union, in accordance with HM Treasury's FReM by the Welsh Ambulance Services NHS Trust under schedule 9 section 178 Para 3 (1) of the National Health Service (Wales) Act 2006 (c.42) in the form in which the Welsh Ministers, with the approval of the Treasury, directed. The following areas were highlighted:

1. Draft accounts were submitted by the Trust on 03 May 2024, in line with the timescales for 2023-24.
2. There was a retained surplus of £0.085m for the 2023/24 financial year which was comprised of; total Income of £306.835m, and net Expenditure of £306.750m. There was an increase of income from patient care activities last year of £8.8m, and an increase in total income of £10.4m. The increase from last year of total net expenditure was also c£10.4m.
3. The Trust had met its financial duty to break even over the three years 2021/2022 to

2023/2024.

4. Expended Capital Investment funds of £25.301m (including IFRS16 leases funding), thereby utilising 100% of the Trust's Welsh Government set Capital Expenditure Limit.
5. The Trust had achieved the Public Sector Payments Policy (PSPP) of 96.4% within 30 days against the 95% target.
6. The financial statements were free of material misstatements; there were a number of corrected and a very small number of agreed uncorrected misstatements. The corrected misstatements were reflected in the accounts and all misstatements reported within the auditors ISA 260 report. None of the corrected misstatements affected the disclosed surplus of £0.085m.

Audit Report, 2023-24 Accounts (Inc. Letter of Representation)

Yvonne Thomas, on behalf of Audit Wales (AW), provided their report (ISA 260) that indicated it was the intention of the Auditor General for Wales to issue an unqualified certificate and report on the 2023/24 financial statements, citing that they provided a true and fair view of the Trust's finances in the 2023/24 financial year.

In terms of significant issues, as detailed on page six, two misstatements were identified which remain uncorrected. These do not impact the Trust's retained surplus position for the year-end, nor do they affect the audit opinion. Yvonne Thomas took the opportunity to thank Chris Turley, Jill Gill, and the wider Finance Team for their co-operation in completing the audit.

Comments:

The Committee recognised the very high standards set in completing the accounts and understood that the list of adjusted items likely stood out because of these high standards. However, in the context of a budget exceeding £300m, the number of adjustments was relatively low. Although there was no performance measure in the report, Members were confident that it would reflect positively.

Members also understood that the Finance Team were committed to continual improvement and performance. Regarding the two uncorrected misstatements, the Committee accepted the position regarding the misstatements not being material and that they did not affect the final position. The Committee were content to endorse the 2023/24 Annual Accounts and recommend for Trust Board approval, and to recommend that the

Letter of Representation as described in the AW report be signed by the Trust's Chair and Chief Executive Officer.

In his closing remarks, the Chair received final assurance from Yvonne Thomas that there was nothing else she would like to bring to the Committee's attention that has not already been disclosed and reported in the ISA 260.

2023-24 Annual Report

Trish Mills explained that the Annual Report had been prepared in accordance with Welsh Government's 2023-24 Manual for Accounts. Previous iterations of this report have been circulated to the Board for review and comment. Audit Wales and the Welsh Government have reviewed the report, and any feedback and comments have been addressed.

A Task and Finish Group was formed to produce the Annual Report. Trish Mills extended her thanks to Julie Boalch and Alex Payne for leading this group. Additionally, Trish Mills appreciated the close liaison and support from the Strategy, Planning and Performance Team and the Quality Team, as well as contributions from other members of the group, including Finance, People & Culture, and Communications.

Trish Mills further added that the requirement for an annual Duty of Quality Report was re-established this year as part of the Duty of Quality requirements under the Health and Social Care (Quality and Engagement) (Wales) Act 2020. While key elements of quality were contained in both parts of the annual report, there was a separate Duty of Quality report for endorsement by the Committee, which Liam Williams would present. It was important for the Task and Finish Group to include quality representation to ensure consistency of messaging and avoid duplication across the reports.

The Annual Report was divided into two parts, as usual. Part one - the Performance Report - reviewed the Trust's performance for 2023-24, providing an overview of its long-term strategy and the Integrated Medium-Term Plan (IMTP) for 2023-24. It also covered performance across four quadrants: Our Patients, Our People, Finance and Value, and Partnerships and System Contributions. The second section of the first part offered a more detailed integrated delivery and performance analysis.

Part two of the Annual Report – the Accountability Report - included the Directors' Report, the Statement of Accounting Officers' Responsibilities, and the Governance Statement. Additionally, it contained a remuneration table that had been reviewed by the

Remuneration Committee. This report was also audited by Audit Wales and contained the staff report. Key disclosure statements were contained in the Accountability Report, in particular at page 100, which was the Statement of Directors' Responsibilities in respect of the accounts, which will be signed by order of the Board and will be finalised on Friday after the Board meeting.

Comments:

The Committee thanked all concerned for this commendable piece of work, and acknowledged the assurance provided within it. It was further recognised that the Finance & Performance Committee received regular updates on many of the elements included in the report, especially regarding the Integrated Medium Term Plan (IMTP) and performance updates. These updates ensured regular scrutiny throughout the year.

Members appreciated the reflection from an equality and EDI (Equality, Diversity, and Inclusion) perspective, particularly regarding the protected characteristics of the Equality Act 2010, which listed the types of discrimination. It was important for the Trust to consider and reflect on its work over the past 12 months in this area. For instance, there was limited coverage on BAME (Black, Asian, and Minority Ethnic) issues in the report, while areas like learning disabilities and dementia were more prominently featured. This reflection highlighted both significant progress and potential gaps that the Trust may need to address moving forward.

While the current Annual Report was excellent and a significant achievement, this consideration suggested areas for potential improvement in future reports. Trish Mills added that integrating the Strategic Equality Plan into the Task and Finish Group for next year's Annual Report was an excellent opportunity to highlight the Trust's commitment to advancing equality and diversity. Focusing on this area will enhance the comprehensive nature of next year's report and demonstrate the Trust's dedication to these important initiatives.

Following a query in terms of how the Well-being of Future Generations (Wales) Act 2015 would feature going forward, Trish Mills added that integrating the objectives of the Act into the IMTP was crucial, and it would be a focus for the 2024/25 reporting. Even though the Trust was not yet classified as a public body under which this Act applies, aligning its actions with the principles of the Act allowed the Trust to showcase commitment to sustainable practices and long-term thinking. This expansion in next year's report will provide a more comprehensive view of how the Trust will be contributing to the well-being of future generations.

RESOLVED: The 2023/24 Annual Accounts and the 2023/24 Annual Report were endorsed for approval by the Trust Board and the Letter of Representation was approved for signature by the Trust's Chair and Chief Executive.

37/24 2023/24 DUTY OF QUALITY ANNUAL REPORT

Liam Williams presented the report as read, highlighting that the annual report provided a comprehensive overview of the care provided both at a system level and to some extent at the Trust level. It also outlined the journey ahead for the next year, offering insights into the challenges the Trust anticipated in maintaining quality and safety for patients over the coming months.

As this was the first report, it was understood that Welsh Government may provide more structured guidance next year. This could involve reviewing best practices and providing clearer directives, which would help the Trust achieve greater consistency in reporting.

Liam Williams advised the Committee it was important to highlight that the report has undergone thorough review within various groups in the Trust, including the Executive Leadership Team and the Quality, Patient Safety and Experience (Quest) Committee. Notably, Welsh Government did not issue prescriptive instructions in terms of the reporting structure, which provided the Trust with some flexibility in its creation. This freedom has been positive for the team, allowing it to celebrate and present the work in a more meaningful way.

One of the team's key priorities was to ensure the report was accessible and not merely a document that goes through electronic governance processes. The Team aimed for it to be a living document that truly reflected the Trust's efforts and challenges. Liam Williams was keen to point out that the team had succeeded in bringing quality to life in this report, effectively showcasing the excellent work undertaken while also addressing significant challenges such as patient harm and safety issues.

In terms of external assurance, Liam Williams further advised the Committee that following approval by the Board, the report will be submitted to Welsh Government, and it was anticipated that feedback may be received through that channel. It was also likely that the Chief Nurse and Chief Medical Officer would have specific insights and perspectives on the content presented.

Comments

The Committee were advised by Ceri Jackson that the report received positive feedback from the Quest Committee, particularly regarding its approach and the incorporation of lived experiences. This recognition from Committee Members was valuable as it indicated that the Trust's efforts to make the report accessible and reflective of stakeholders' experiences have been successful.

Members also heard from Joga Singh, who found it to be a positive and informative read, especially given that he was not on the Quest Committee and does not regularly see this type of content. He added that the structure and layout of the report made it clear and accessible while providing substantial information. Including patient stories and perspectives from staff beyond the executive level was important as it was not just about presenting opinions; it was about sharing real life experiences and showcasing the breadth of meaningful work being done across the Trust.

The Committee were content to endorse the report for Trust Board approval.

RESOLVED: The 2023/24 Duty of Quality Annual report was endorsed by the Committee for Trust Board approval.

38/24 FURTHER AMENDMENT TO THE SCHEME OF RESERVATION & DELEGATION (SoRD) OF POWERS

Trish Mills advised there had been some recent adjustments to the Scheme of Reservation, particularly around the approval of tenders and quotations. These changes have been reviewed by the Committee, which endorsed them with the intention of clarifying and consolidating information.

Most of the changes pertained to delegations within the Trust's authority (tables A and B), while those reserved to the Board remain unchanged as prescribed. One notable update was the delegation to the Director of People and Culture, with a note added to specify it would apply to the Director of People once the role was filled, ensuring continuity.

Trish Mills was seeking endorsement of these amendments for Board approval this month. Additionally, the Committee were asked to note the withdrawal of Governance Practice Note 005 which provided guidance on the delegation of board approved awards which would be more effectively incorporated into the Scheme of Reservation and Delegation (SoRD) as notes and footnotes.

The Committee endorsed the changes to the SoRD of Powers and recommended their approval to the Board. They also noted the withdrawal of Governance Practice Note 005.

RESOLVED: The Committee:

- (1) Endorsed the amendments to the Scheme of Reservation and Delegation of Powers and recommended their approval to the Board.**

- (2) **Noted the withdrawal of Governance Practice Note 005 that was approved by this Committee on 30 April 2024.**

39/24 REFLECTIONS & SUMMARY OF DECISIONS AND ACTIONS

The Chair commented that the Committee had efficiently gone through a significant amount of work today, a testament to the high quality of the reports produced.

He emphasised three key points from the discussion. Firstly, the quality of the reports highlighted the extensive effort invested by the teams involved, which deserved recognition. Secondly, the effective monitoring and scrutiny arrangements throughout the year have undoubtedly facilitated the current review process, making it smoother and more efficient. Thirdly, he noted a commendable spirit of collaboration between internal teams and audit colleagues. While auditors provided external scrutiny and professional checks, there was a palpable sense of constructive partnership in the interactions. This collaborative approach not only enhanced adherence to standards like the Future Generations Act but also reflected positively on the confidence external stakeholders have in the Trust. It was essential to remain focused on continuous improvement and maintain this momentum and commitment to excellence going forward.

RESOLVED: The above was noted.

Meeting concluded at: 09:55

Date of Next Meeting: 12 September 2024