



CYFARFOD BWRDD IECHYD PRIFYSGOLN ANEURIN BEVAN/ANEURIN BEVAN UNIVERSITY HEALTH BOARD MEETING

MEETING SUMMARY

DATE OF MEETING	Tuesday 28 th April 2026 09:30-11:30
VENUE	Microsoft Teams

Aneurin Bevan University Health Board – Audit, Risk and Assurance Committee: Meeting Summary

Committee Papers: abuhb.nhs.wales/files/key-documents/audit-risk-and-assurance-committee/arac-20260428-final-boardbook-2-pdf/?ts=1777446912992

Committee Members:

Iwan Jones, Chair
Dafydd Vaughn, Independent Member
Neil Patrick, Independent Member
Helen Sweetland, Independent Member

Meeting Administration & Attendance: The Chair opened the meeting and noted apologies. The Committee approved the minutes of the previous meeting and noted progress against the action log. Members discussed the reconciliation of outstanding actions from previous discharge-planning audit work and requested assurance that open actions align clearly with current audit tracking.

Records Management – Assurance and Future Approach: An update was presented on the follow-up approach to the previous limited-assurance Records Management audit. Members noted that the original audit recommendations are being addressed primarily through the implementation of a new digital solution, recognising this as a longer-term programme of work.

The Committee noted the proposal to provide assurance on delivery of Records Management actions through the forthcoming Project Management Office and Digital audits, ahead of a future dedicated Records Management audit. Members welcomed this pragmatic approach while emphasising the importance of continued oversight and prioritisation within limited capacity.

Financial Governance and Control: The Committee received a routine update on financial governance arrangements, including:



- Approval of two updated Financial Control Procedures.
- Confirmation that all remaining financial policies are within their scheduled review cycle.
- Continued strong performance against the Public Sector Payment Policy, with the Health Board remaining the best performer in Wales.
- Confirmation that there were no reportable payments in excess of £100,000.
- An update confirming that preparations for the annual accounts remain on track and aligned with Welsh Government timelines.

Audit Wales confirmed that engagement activity and early planning discussions for the 2025–26 audit have commenced as expected.

Counter-Fraud Arrangements: The Committee reviewed and approved the Counter-Fraud Work Plan for 2026–27. Members noted that the plan aligns with the NHS Wales Counter Fraud Strategy and the Economic Crime and Corporate Transparency Act.

Discussion focused on emerging fraud risks, including identity-based fraud and the potential misuse of artificial intelligence in recruitment processes. Members were assured that appropriate controls are in place, supported by national collaboration and updated recruitment guidance, while recognising the importance of continued vigilance as risks evolve.

Audit Recommendation Tracker: The Committee reviewed progress against internal audit recommendations:

- 29 recommendations were confirmed as completed since the previous update.
- 27 recommendations were proposed for revised implementation dates.
- This results in 80 live recommendations remaining.

Members acknowledged the progress made but expressed concern about the number of older and repeatedly deferred actions, particularly those related to digital and informatics systems. The Committee supported proposals to review and rationalise older, low-priority or superseded recommendations, while emphasising the need for clear delivery plans for high-priority actions and noting that a more detailed review is scheduled for the next meeting.

Losses, Special Payments and Single-Tender Actions: The Committee reviewed reports on losses and special payments, noting that no losses had arisen to date within the reporting period.

A report on Single-Tender Actions was also considered. Members noted that volumes and values remain low relative to the size of the organisation,



with appropriate governance and investigation of any retrospective or exceptional approvals.

Internal Audit – Completed Reviews: Internal Audit presented several completed audit reports, all providing reasonable assurance, including:

- **Strategic Risk and Assurance:** Overall arrangements were found to be effective, with opportunities identified to strengthen executive oversight, alignment with organisational strategy, and the quality of risk register documentation.
- **Project Service Readiness:** Generally sound arrangements were in place for new health and wellbeing centres, with recommendations to strengthen commissioning processes and earlier establishment of working groups.
- **CAMHS Directorate Review:** Governance and risk management arrangements were broadly effective, with scope to improve local implementation of statutory responsibilities.
- **Occupational Health:** Members noted a recurring cycle of demand and capacity pressures driven by workforce shortages, highlighting the need for more sustainable and resilient staffing arrangements.

Internal Audit Plan 2026–27 and Draft Annual Opinion: The Committee reviewed the draft Internal Audit Plan for 2026–27, noting its risk-based approach and coverage of key strategic, financial, clinical and operational risks. Members supported the plan, with flexibility retained to respond to emerging priorities during the year.

Internal Audit also presented a draft annual opinion, indicating reasonable assurance overall, subject to the completion of a small number of remaining audits. Members noted that the final opinion will be presented at a future meeting.

Audit Wales: Audit Wales provided:

- An update on the timetable and scope for the 2025–26 accounts audit.
- An overview of its 2026 audit plan, including financial and performance audit work.
- Updates on national and local performance audit activity, including digital transformation, estates, cancer services, and the Regional Integration Fund.

The Committee noted the findings of the national Regional Integration Fund report and agreed that local oversight arrangements would be reviewed through appropriate partnership forums.

Items Considered In-Committee:

The Committee received Internal Audit reports presented in a closed



Committee session, including the Speaking Up Safely report, which received a limited assurance opinion, and the Grange University Hospital Emergency Department report, which also received a limited assurance opinion. The Committee also received the Audit Wales General Medical Services (GMS) Contract Challenges report.