



**CYFARFOD BWRDD IECHYD PRIFYSGOLN ANEURIN  
BEVAN/ANEURIN BEVAN UNIVERSITY HEALTH BOARD  
MEETING MINUTES OF THE AUDIT RISK & ASSURANCE  
COMMITTEE**

<b>DATE OF MEETING</b>	Tuesday 20 May 2025
<b>VENUE</b>	Microsoft Teams

<b>PRESENT</b>	Iwan Jones Dafydd Vaughan Neil Patrick	Independent Member, Committee Chair Independent Member Independent Member
<b>IN ATTENDANCE</b>	Rani Dash Rob Holcombe Robert Jones Lucy Windsor Gareth Lavington Stephen Chaney Eifion Jones Gareth Lewis Sara Utley Julie Rees - Tracey Daszkiewicz Jennifer Winslade Danielle Jackson -	Director of Corporate Governance Executive Director of Finance and Procurement Assistant Finance Director Head of Corporate Risk and Assurance Head of Counter Fraud Head of Internal Audit, NWSSP Deputy Head of Internal Audit, NWSSP Head of Financial Services & Accounting Performance Audit Lead, Audit Wales Finance Audit Lead, Audit Wales Executive Director of Public Health ( <i>Item 3.5</i> ) Excutive Director of Nursing ( <i>Item 3.6</i> )  Secretariat
<b>OBSERVING</b>		
<b>APOLOGIES</b>	Richard Clark  Hannah Evans	Independent Member, Vice Chair  Executive Director of Strategy, Planning and Performance. ( <i>Item 3.1</i> )

<b>Minute Reference</b>	<b>Preliminary Matters</b>
<b>ARAC 2005/01</b>	<b>Welcome and Introductions</b> The Chair welcomed everyone to the meeting.
<b>ARAC 2005/02</b>	<b>Apologies for Absence</b> Apologies for Richard Clark – Independent Member, Vice Chair Were noted.
<b>ARAC 2005/03</b>	<b>Declarations of Interest</b> There were no declarations of interest raised to record.



<b>ARAC 2005/04</b>	<p><b>Minutes of the previous meeting</b> The minutes of the meeting held on the 22 April 2025 were agreed as a true and accurate record.</p>
<b>ARAC 2005/05</b>	<p><b>Committee Action Log</b> The Committee reviewed the action log, noting actions completed, actions in progress, and actions not yet due.</p> <p>Rob Holcombe (RH), Director of Finance and Procurement informed the Committee that the outstanding action had now been completed, following a meeting with the Director of Strategy, Planning &amp; Partnerships it was agreed that a report focusing on the progress of future projects would be presented at the next Committee meeting to provide assurance.</p> <p><b>ACTION: Director of strategy, Planning and Partnerships.</b></p> <p>The Committee expressed further concerns regarding the Records Management Internal Audit report presented at the previous meeting, with particular emphasis on Recommendation 6. The Committee requested that the management responses be reviewed at the Board development session scheduled for the 25<sup>th</sup> June 2025 to ensure they adequately address the identified risks, associated with the safe storage of records during the digitalisation of records project. It was agreed that the updated report would be returned to the next scheduled Committee for assurance that the concerns had been addressed.</p> <p><b>ACTION: Director of Corporate Governance, Head of Internal Audit and Director of Digital.</b></p> <p>The Committee <b>AGREED</b> that completed actions could be removed from the Action Log.</p>
<p><b>ITEMS FOR APPROVAL / RATIFICATION / DECISION</b></p>	
<b>ARAC 2005/06</b>	<p><b>To Receive the Audit Recommendation Tracking report and Approve the Quarter 4 Closing Position.</b> Lucy Windsor (LW), Head of Risk and Assurance provide an overview of the report.</p> <p>It was reported that to provide the committee with a clear end-of year-position and allow directors the opportunity to close all possible recommendations, updates were requested on all live recommendations with a view to progress remaining audits to a new digital tracking system, AMaT.</p> <p>Iwan Jones (IJ), Committee chair raised concerns that 57% of the recommendations contained within the tracker had exceeded their original implementation date and questioned to what extent the responsible directors were being held to account for the delay in completion of outstanding recommendations.</p>



Rani dash (RD), Director of Corporate Governance informed the Committee that a deep dive of audit recommendations was scheduled to be presented at the next Executive Committee meeting to encourage a focused discussion and reinforce the importance of actively progressing recommendations raised within audits.

**ACTION: Director of Corporate Governance.**

RD also advised that a review of the Performance Management and Accountability Framework is ongoing, with the intention of incorporating a governance and leadership domain. This addition aimed to provide deeper oversight and visibility, enabling more effective accountability of responsible individuals.

The Committee **APPROVED** the:

- Completion of 35 recommendations;
- 24 revised implementation deadlines.

The Committee **NOTED** the:

- 8 Overdue against their agreed implementation dates;
- 22 Not Yet Due against their agreed implementation dates.

**ARAC 2005/07**

**To Review the Health Board's Annual Report (Overview & Performance Section) (Part 1)**

Rani Dash (RD), Director of Corporate Governance, presented a summary of Part 1 of the Health Boards Annual Report 2024/25, noting that draft versions had been provided to Welsh Government and feedback would be incorporated into the final version presented to the Committee and Board in June 2025 ahead of formal submission on the 30<sup>th</sup> June 2025.

Iwan Jones (IJ), Committee queried how the figures would be validated to ensure a consistent approach throughout. RD confirmed that the performance data would be validated against the integrated performance report presented to the Board, and the financial data would be validated against financial and workforce data aligned to the remuneration and staff report.

Julie Rees (JR), Finance Audit Lead, confirmed that the financial figures were undergoing review to ensure alignment and consistency and at present there were no areas of concern.

The committee **NOTED** the report for assurance.



**ARAC 2005/08****To Review Draft Accountability Report, including Annual Governance Statement (Part 2)**

Rani Dash (RD), Director of Corporate Governance, provided an overview of Part 2 of the Health Board's Annual Report 2024/25.

Iwan Jones (IJ), Committee Chair, questioned the consistency of data between figures presented in Part 2 and Part 3 of the report. RD confirmed that work had been ongoing between the Corporate Governance Team and the Finance Department to develop a more coherent approach to the presentation of figures, with the aim of ensuring consistency across all three parts of the Annual Report.

Neil Patrick (NP), Independent Member, asked whether Audit Wales had provided a view on the Health Board's progress in relation to the Well-being of Future Generations (Wales) Act, specifically Section 9. Sara Utley (SU), Performance Audit Lead, confirmed that the Act had been addressed within the Structured Assessment 2024. She noted that a recommendation had been made for the Health Board to publish its well-being objectives and confirmed that the statement within the Annual Report accurately reflected the Health Board's current position.

The committee **NOTED** the report for assurance.

**ARAC 2005/09****To Review Draft Annual Accounts and Financial Statements (Part 3)**

Robert Holcombe (RH), Executive Director of Finance and Procurement, provided the Committee with an overview of Part 3 of the Health Board's Annual Report 2024/25, noting that all accounts had been prepared in accordance with national financial reporting standards.

It was reported that:

- The statutory target for the revenue resource limit had not been achieved, with a deficit of £7.1 million recorded for 2024/25. As a result, the three-year rolling target had also not been met.
- The Public Payment Policy target of 95% had been achieved.
- The closing cash limit fell within the £6.0 million threshold set by Welsh Government.

The committee **NOTED** the report for assurance.

**ARAC 2005/10****To Receive the Counter Fraud Annual Report.**

Gareth Lavington (GL), Head of Counter Fraud, provided the Committee with a summary of the work undertaken by the Counter Fraud department during the 2024/25 financial year.



It was reported that 84 investigations had been completed over the year, in addition to 200 National Fraud Initiative (NFI) investigations. As a result of these, 36 sanctions had been applied, with a total recovery of £135,000—of which £121,000 related to salary overpayments.

It was noted that training packages had been developed and rolled out to support staff and managers in identifying and addressing fraud. This initiative was progressing well and would continue to be pursued.

Rob Holcombe (RH), Director of Finance and Procurement, informed the Committee that the Welsh Government Directions were under review. He also provided an update on the newly established Task and Finish Counter Fraud Improvement Group, noting that its current focus was on improving joint working, capturing lessons learned, and proposing additional CPD opportunities for counter fraud professionals across Wales through the English Counter Fraud System.

Iwan Jones (IJ), Committee Chair, suggested that future reports include comparisons with previous years. GL agreed to incorporate this in future reports and explained that, due to the introduction of a new reporting format, it had not been possible to include such comparisons in the 2024/25 report.

The Committee **NOTED** the report for assurance.

## ARAC 2005/11

### **To receive Audit Wales' report on No time to lose: Lessons from our work under the Well-being of Future Generations Act.**

Sara Utley (SU), Performance Audit Lead, provided the Committee with an overview of the Audit Wales review of the Well-being of Future Generations (Wales) Act.

It was reported that the Act had gained prominence; however, there remained areas requiring further development, as it was not yet driving the level of change originally intended at the time of its implementation. While no Health Board-specific actions were identified in the report, the Act had been addressed within the Structured Assessment 2024.

A number of recommendations were directed at Welsh Government. A formal response was still outstanding and would be shared with the Committee once received.

Tracy Daszkiewicz (TD), Director of Public Health and Strategic Partners, informed the Committee that a recent action summit



	<p>had been held to launch an updated version of the Wellbeing Future Generations Act following a review process. She reassured the Committee that the Health Board and Public Health Services remained focused on aligning their work with the seven principles outlined in the Act.</p> <p>The Committee <b>NOTED</b> the report for assurance.</p>
<p><b>ARAC 2005/12</b></p>	<p><b>To Receive Aneurin Bevan Quality Governance Follow up Report.</b></p> <p>Sara Utley (SU), Performance Audit Lead, provided the Committee with an overview of the Audit Wales Audit Quality Governance Follow-Up Report.</p> <p>It was reported that the audit focused on reviewing progress made against the recommendations outlined in the original Quality Governance Audit conducted in 2022. While progress had been made, it was noted that additional time would be required to fully implement the remaining actions.</p> <p>Key areas identified for further improvement included the need to better understand why staff felt they were treated unfairly when raising concerns, and why there was a perception that appropriate action was not taken in response.</p> <p>Jennifer Winslade (JW), Director of Nursing, welcomed the report and informed the Committee that the Quality Management System had been redesigned to ensure it is robust and fit for purpose.</p> <p>The Committee <b>NOTED</b> the report for assurance.</p>
<p><b>ARAC 2005/13</b></p>	<p><b>To Receive the Internal Audit Progress Report</b></p> <p>Stephen Chaney (SC), Head of Internal Audit, reported on the progress of the Internal Audit Plan for 2024/25.</p> <p>The Committee <b>NOTED</b> the report for assurance.</p>
<p><b>ARAC 2005/14</b></p>	<p><b>To Receive Internal Audit Draft Opinion</b></p> <p>Stephen Chaney (SC), Head of Internal Audit, reported on the Head of Internal Audit Draft Opinion noting that the expected outcome was positive, with a Reasonable Assurance Rating anticipated for the Health Board.</p> <p>The Committee <b>NOTED</b> the report for assurance.</p>



## ARAC 2005/15

### **To Receive the Internal Audit 2025/26 audit plan including the three-Year Plan.**

Stephen Chaney (SC), Head of Internal Audit, provided an overview of the Internal Audit Plan for 2025/26, as well as the Internal Audit Three-Year Plan.

It was reported that adjustments had been made to reflect feedback received at the previous Committee meeting. These included:

- The inclusion of the Welsh Intensive Care Information System;
- An extension of the Standing Orders compliance review to consider the risk associated with Independent Members' availability;
- An expanded scope of the Director Review to include capacity planning; and
- An extension of the Six Goals Programme audit to assess the effectiveness of actions taken.

The Committee **NOTED** the report for assurance.

## ARAC 2005/16

### **To Receive Internal Audit Review Reports.**

Stephen Chaney (SC), Head of Internal Audit, presented findings from the following audit;

#### **Health Board Managed Practices – Reasonable Assurance**

The review examined the letting of a group of five Health Board managed GP practices to a single partnership in early 2024, one commencing on 1 January 2024 and four on 1 April 2024, which were subsequently returned to Health Board management in 2025. The purpose of the review was to ensure that appropriate processes had been followed.

SC advised that a number of additional recommendations were identified to help the Health Board manage broader risks. These have been outlined in a supplementary report, which will be published shortly.

Dafydd Vaughn (DV), Independent Member, inquired whether the failure to adhere to the six-week application submission deadline had impacted the procurement process. SC confirmed that the issue had been considered extensively but was ultimately deemed not to have affected the overall process.

Rani Dash (RD), Director of Corporate Governance, informed the Committee that the topic of managed practices was scheduled for



	<p>discussion at the upcoming Board meeting on 21 May 2025. She suggested that a lessons learnt report be considered as part of that discussion.</p> <p>The Committee <b>NOTED</b> the report for assurance.</p>
	<b>ITEMS FOR INFORMATION</b>
<b>ARAC 1211/17</b>	<p><b>Committee Programme of Business 2025/26</b></p> <p>Lucy Windsor (LW), Head of Corporate Risk and Assurance, provided an update on the Committee Programme of Business 2025/26.</p> <p>The Committee <b>NOTED</b> the report for information.</p>
	<b>Other Matters</b>
<b>ARAC 2005/18</b>	<p><b>Items to be Brought to the Attention of the Board and Other Committees</b></p> <ul style="list-style-type: none"> <li>• Quality Governance Follow up Report to Patient Quality, Safety and Outcomes Committee and People and Culture Committee.</li> <li>• Audit Wales' report on No time to lose: Lessons from our work under the Well-being of Future Generations Act to Partnerships, Population Health and Planning Committee.</li> </ul>
<b>ARAC 2005/19</b>	<p><b>Any Other Urgent Business</b></p> <ul style="list-style-type: none"> <li>• Nothing reported.</li> </ul>
<b>ARAC 2005/20</b>	<p><b>Date of the next meeting</b></p> <ul style="list-style-type: none"> <li>• Tuesday 24<sup>th</sup> June 2025</li> </ul>