



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

MEETING SUMMARY

DATE OF MEETING	Tuesday 19 th May 2026 09:30-12:00
VENUE	Microsoft Teams

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

Committee Papers: <https://abuhb.nhs.wales/files/key-documents/audit-risk-and-assurance-committee/2026-05-15-16-55-39-final-boardbook-pdf>

Committee Members:

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

Meeting Administration & Attendance: The Chair opened the meeting, welcomed attendees and noted apologies. The Committee approved the minutes of the previous meeting and noted the action log.

Audit Recommendation Deep Dive: The Committee received a detailed review of audit recommendations, focusing on digital, discharge planning and older actions. Discussion highlighted previous inconsistencies between reports and the audit tracker; assurance was provided that the current tracker is accurate following review. Two discharge planning recommendations remain outstanding.

For digital audits, the Committee noted that a number of recommendations remain live, with a mix of those not yet due and those overdue but progressing. The overall position of historical recommendations has improved, with a reduced number remaining open. Members requested clearer distinction between actions within organisational control and those dependent on external bodies.



Annual Report, Accountability Report and Annual Accounts: The Committee reviewed the draft Annual Report, Accountability Report and Annual Accounts. Members noted that the reports remain subject to review by Welsh Government and Audit Wales, with no material issues identified and only minor amendments required.

In reviewing the Annual Accounts, the Committee noted the Health Board's financial position, including delivery against some Welsh Government measures and a reported deficit. Audit Wales confirmed that the audit is progressing well, with only minor, non-material adjustments identified.

Overall, the Committee welcomed the quality of the reports and noted that further refinements will be made ahead of final Board approval.

Audit Enquiries to Those Charged with Governance and Management: The Committee noted the annual governance return submitted to Audit Wales, supporting their audit planning and reflecting the organisation's risk and governance arrangements.

Report of Losses and Special Payment: Year-end losses and special payments were reviewed. Assurance was provided that appropriate resources and provisions are in place to manage debt recovery risk.

Counter Fraud Annual Report: The Counter Fraud Annual Report was received and the functional standard declaration approved. The Committee noted a strong position, including full compliance with standards and improved balance between proactive and reactive work. A significant reduction in overpayment referrals was highlighted, linked to improved processes, training and communication. Members discussed the need to maintain focus on wider risks, including procurement and emerging digital threats.

Strategic Risk and Assurance: The Committee received the Strategic Risk and Assurance report. Members noted that there were no changes to the risk profile since the previous report and that several risks remained outside the risk appetite. The Committee emphasised the importance of ensuring that mitigating actions are sufficiently robust to reduce risk exposure over time.



Internal Audit Progress Report: Internal Audit reports were received, including a review of space utilisation. This identified low utilisation in some areas despite established estate management arrangements. The Committee discussed opportunities to improve efficiency while recognising practical and financial constraints. It was agreed that this issue should be considered further across relevant committees.

Internal Audit Reports: The Committee received internal audit reports including:

- Space Utilisation Advisory Review
- Follow-up of agreed audit actions

Space Utilisation

Members noted:

- Low utilisation rates identified in some office spaces
- Strong foundations in place through estate strategy and utilisation studies
- Opportunity to improve data-driven decision-making and strategic oversight

It was agreed that the Committee would ask the Finance and Performance Committee to consider the report from an efficiency opportunity perspective. The Partnerships, Population Health and Planning Committee would also be asked to consider the report given ongoing discussions regarding the Health Board's Estate.

Follow-up of Agreed Audit Actions

- The Committee noted that arrangements for tracking and closing audit actions are generally effective, with evidence supporting closure and improved accuracy of the audit tracker.

External Audit Report: Audit Wales presented its Annual Audit Report, summarising findings from the previous year. The Committee noted that conclusions reflect previously reported work, with further reports in progress. No new significant issues were raised.



