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**BWRDD IECHYD PRIFYSGOLN ANEURIN
BEVAN/ANEURIN BEVAN UNIVERSITY HEALTH
BOARD**

**MINUTES OF THE AUDIT, RISK AND ASSURANCE
COMMITTEE**

DATE OF MEETING	23rd June 2026 09.30-12.00
VENUE	Microsoft Teams

PRESENT	Iwan Jones, Chair
	Dafydd Vaughan, Vice Chair
	Neil Patrick, Independent Member
	Helen Cunningham, Independent Member
	Helen Sweetland, Independent Member
IN ATTENDANCE	Rani Dash, Director of Corporate Governance
	Rob Holcombe, Director of Finance and Procurement
	Robert Jones, Assistant Director of Finance
	Gareth Lewis, Head of Financial Services and Accounting
	Naomi Murtagh, Board Business Manager
	Stephen Chaney, Head of Internal Audit
	Efion Jones, Deputy Head of Internal Audit
	Julie Rees, Finance Audit Manager, Audit Wales
	Bryony Codd, Head of Corporate Governance
	Lucy Windsor, Head of Corporate Risk and Assurance
APOLOGIES	Amanda Legge, All Wales Post Payment Verification Manager
	Sara Jeremiah, Post Payment Verification Location Manager
	Leeanne Lewis, Assistant Director for Quality and Patient Safety
	Seema Srivastava, Medical Director
	Harry Morris, Committee Secretariat
	None



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Preliminary Matters	
ARAC 0623/01	Welcome and Introductions Iwan Jones (IW), Chair, welcomed everyone to the Committee.
ARAC 0623/02	Apologies for Absence Iwan Jones (IW), Chair, NOTED that there were no apologies received.
ARAC 0623/03	Declarations of Interest There were no Declarations of Interest to record.
ARAC 0623/04	Minutes of the previous meeting The minutes of the meeting held on the 19th May 2026 were agreed as a true and accurate record.
ARAC 0623/05	Committee Action Log The Committee reviewed the action log, noting actions completed, actions in progress, and actions not yet due.
ARAC 0623/06	To Receive Clear Numerical Implementation Dates Against Recommendations in the Capital Projects Report Stephen Chaney (SC), Head of Internal Audit, presented an update on previously reported audit recommendations relating to the Capital Projects and Grange University Hospital (GUH) Extension reviews. SC advised that, following further discussion between Internal Audit and management, the implementation dates associated with the outstanding recommendations had been revised to provide greater clarity and specificity, addressing concerns previously raised by the Committee regarding the lack of defined completion timescales. SC confirmed that updated timelines had been agreed with management and reflected within the audit tracker. The



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Committee was advised that one recommendation had required a revised completion date to align with the implementation of an updated policy, with the extension considered appropriate in the circumstances. SC further confirmed that Internal Audit had reviewed the revised timescales and considered them to be realistic, achievable and reflective of the work required to fully implement the recommendations.

During discussion, the Committee sought assurance that the revised implementation dates had been set at an appropriately realistic level to minimise the need for further extensions whilst maintaining momentum in the delivery of the agreed actions. SC confirmed that the dates had been agreed following engagement with management and represented the best assessment of when implementation could reasonably be completed.

The Committee **NOTED** the update and the inclusion of defined implementation dates and **ACCEPTED** the revised timelines associated with the audit actions.

ARAC 0623/07

Management actions and implementation dates within the GUH Extension report be updated to enable effective tracking

Stephen Chaney (SC), Head of Internal Audit, provided an update on management actions and implementation dates relating to the Grange University Hospital (GUH) Extension report. SC advised that, in line with the discussion on the previous item, the outstanding audit actions had been reviewed and updated to include clearer and more specific implementation dates to support effective monitoring and reporting.

SC reported that the revised timelines had been agreed with management and aligned, where appropriate, to key programme milestones and policy developments. The updated implementation dates had subsequently been incorporated into the audit tracker to provide greater transparency regarding progress against the recommendations.

The Committee sought assurance that the revised timescales were realistic and achievable and would provide a robust basis for



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future monitoring. SC confirmed that the implementation dates had been agreed following engagement with management and reflected a realistic assessment of the work required to complete the actions.

The Committee **NOTED** the update in respect of management actions and implementation dates within the GUH Extension report.

ITEMS FOR APPROVAL / RATIFICATION / DECISION

ARAC 0623/08

To Approve Reviewed and Updated Financial Control Procedures

Robert Jones (RJ), Assistant Director of Finance, presented the updated Financial Control Procedures. RJ advised that there were no significant policy changes to report and no items exceeding the threshold for escalation. It was noted that the updates primarily reflected minor technical amendments, including changes issued by Welsh Government, which had already been incorporated into the document.

RJ outlined that an additional minor amendment relating to a change in contact details (email address) within the procedures had been identified shortly before the meeting. It was explained that, under normal governance arrangements, such changes would require full reapproval; however, given the administrative nature of the amendment, a more proportionate approach was proposed.

The Committee considered the proposal and agreed that minor administrative updates, such as contact detail changes, did not alter the substance of the procedures and could be approved without requiring full resubmission through the governance process. It was noted that a revised approach to managing such updates would be explored.

The Committee **APPROVED** the updated Financial Control Procedures, including the minor amendments discussed.

ITEMS FOR DISCUSSION



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ARAC 0623/09

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

Rani Dash (RD), Director of Corporate Governance, presented the updated Annual Report (Overview and Performance Section). RD advised that the report had been updated following feedback from the previous Committee meeting, as well as comments received from Welsh Government and Audit Wales. It was noted that feedback from Welsh Government had been minimal and had been incorporated into the revised version.

RD confirmed that a slightly amended version of the report had been circulated to members shortly before the meeting, with changes limited to the inclusion of comparative end of year performance data and minor narrative updates within the Chief Executive's overview. RD provided assurance that these amendments were not material and did not alter the overall substance of the report.

The Committee considered the updated report and noted that it had not significantly changed from the version previously reviewed. Assurance was provided that the performance data presented remained consistent and appropriately validated.

The Committee did not raise any substantive comments on the report and accepted the assurance provided in respect of the minor amendments.

The Committee **NOTED** the Annual Report (Overview and Performance Section) and **SUPPORTED** its progression as part of the overall Annual Report for Board consideration.

ARAC 0623/10

To Review Draft/Final Accountability Report, including Annual Governance Statement (Part 2)

Rani Dash (RD), Director of Corporate Governance, presented the updated Accountability Report, including the Annual Governance Statement. RD advised that the report had been updated following feedback from the previous Committee meeting, as well as comments from Welsh Government and Audit Wales. It was



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	noted that feedback received had been limited and no material issues had been identified. RD confirmed that the updated version reflected the required disclosures and remained consistent with the wider Annual Report. Assurance was provided that the amendments made were minor and did not alter the substance of the report. The Committee considered the report and did not raise any further comments. It was noted that the document aligned with expectations and reflected the organisation's governance arrangements appropriately. The Committee NOTED the updated Accountability Report, including the Annual Governance Statement, and SUPPORTED its progression as part of the overall Annual Report for Board consideration.
ARAC 0623/11	To Review Draft/Final Annual Accounts and Financial Statements (Part 3) Rob Holcombe (RH), Director of Finance and Procurement, introduced the item and invited Robert Jones (RJ), Assistant Director of Finance, to present the Annual Accounts and Financial Statements. RJ advised that the overall financial position remained unchanged from the draft version previously presented to the Committee. It was noted that a small number of minor adjustments had been made, largely relating to updates received after the initial submission and technical classification changes. RJ confirmed that the accounts represented a clean position, with no control issues identified and only minor, non-material amendments required. It was also confirmed that the accounts would be presented to the Board alongside a management representation letter confirming that no material changes had occurred since completion of the audit fieldwork. RH reflected positively on the process, noting effective collaboration with Audit Wales and a strong overall outcome for the year.



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	The Committee considered the report and did not raise any questions. It was noted that the accounts were in a robust position and ready to be progressed to the Board for approval. The Committee NOTED the Annual Accounts and SUPPORTED their progression to the Board.
ARAC 0623/12	Receive the Annual Head of Internal Audit Opinion (including Specialised) Stephen Chaney (SC), Head of Internal Audit, presented the Annual Head of Internal Audit Opinion for 2025–26. SC confirmed that, following completion of the audit programme, an overall opinion of reasonable assurance had been provided in respect of the adequacy and effectiveness of the Health Board's governance, risk management and control arrangements. SC explained that the opinion was based on the full range of audit work undertaken during the year, together with wider organisational knowledge and insight from other assurance providers. It was noted that the opinion reflected both the findings of individual audits and the broader maturity of systems and controls across the organisation. SC highlighted that the opinion had been prepared in line with updated audit standards and contributed to the overall assurance framework supporting the Accountable Officer and the Board in assessing the effectiveness of internal controls. The Committee noted the conclusion of reasonable assurance and acknowledged the breadth of work undertaken to support this position. Appreciation was expressed for the engagement and cooperation across services in enabling completion of the audit programme. The Committee NOTED the Annual Head of Internal Audit Opinion.
ARAC 0623/13	To Review Audit Wales, Audit of Accounts (ISA 260) including Letter of Representation



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Julie Rees (JR), Audit Wales, presented the Audit of Accounts report (ISA260), outlining the findings of the external audit undertaken for 2025–26. JR advised that the audit was substantially complete, with only final standard checks remaining, including confirmation of final signed versions, post-balance sheet review and completion of internal quality assurance processes.

JR confirmed that Audit Wales intended to issue an unqualified “true and fair” opinion on the financial statements, alongside a qualified regularity opinion, consistent with previous years. It was noted that the qualification related to the Health Board’s failure to meet its statutory financial duties, including the requirement to break even over a three-year period and the absence of an approved three-year Integrated Medium-Term Plan.

JR reported that no significant issues had arisen from the audit and that there were no uncorrected misstatements. Any identified adjustments were minor and had been addressed appropriately. The report also set out the proposed management representation letter, which would be signed prior to Board approval, confirming that there had been no material changes since the completion of audit fieldwork.

The Committee considered the findings and noted the overall positive audit outcome, recognising the limited level of adjustments required and the constructive engagement between the Health Board and Audit Wales.

The Committee **NOTED** the Audit of Accounts report and the proposed audit opinions.

ARAC 0623/14

Agree a recommendation to the Board in respect of the audited annual report and accounts

Iwan Jones (IJ), Chair, invited the Committee to consider whether it was content to recommend the audited Annual Report and Accounts to the Board for approval.

The Committee noted the positive audit outcome, including the confirmation of an unqualified “true and fair” opinion on the



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	financial statements, with only minor adjustments required. It was also noted that the overall process had been well managed, with effective collaboration between teams and Audit Wales throughout the audit period. The Committee acknowledged the significant work undertaken across the organisation to produce the Annual Report and Accounts and recognised the level of assurance provided through both internal and external audit processes. The Committee confirmed that it was content to proceed and AGREED to recommend the audited Annual Report and Accounts to the Board for approval.
ARAC 0623/15	Annual Review of Risk Management Framework Lucy Windsor (LW), Head of Corporate Risk and Assurance, presented the annual review of the Risk Management Framework. LW advised that the proposed revisions represented a significant step forward in the maturity of the Health Board's approach to risk management and assurance, with a stronger focus on evidencing the effectiveness of controls and associated assurances. LW outlined key developments within the updated framework, including the introduction of a revised risk assessment template to improve clarity between controls and assurances, and the inclusion of a risk maturity model to support consistent improvement across the organisation. It was also noted that a Risk Assessor's Handbook had been developed to support more robust and consistent risk assessments. The Committee welcomed the progress made and recognised the strengthening of the framework. Discussion focused on the need to ensure clearer linkage between risks, controls, assurances and resulting actions, and to improve visibility of how risks are actively managed and reduced. The Committee emphasised the importance of ensuring that the framework supported practical application within services and was not viewed as a static reporting tool.



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	The Committee also highlighted the need to strengthen the integration between risk management, strategic planning and operational delivery, ensuring that actions within wider organisational plans were clearly aligned to mitigating identified risks. LW confirmed she would circulate the updated Risk Management Framework and supporting documents to Committee members ahead of submission to the Board. The Committee NOTED the Annual Review of the Risk Management Framework and SUPPORTED the proposed enhancements ahead of further refinement and Board approval.
ARAC 0623/16	To Receive the Post Payment Verification Annual Report, including, the Annual Workplan for 2025-26 Amanda Legge (AL), Post Payment Verification Manager, presented the Post Payment Verification (PPV) Annual Report and outlined the planned programme of work. AL advised that routine verification visits had been completed during 2025–26, with activity reflecting both scheduled reviews and additional visits undertaken in response to service changes, including mergers and closures. AL reported that a significant number of visits had been undertaken across Wales, with a proportion relating to the Health Board. It was noted that some larger recoveries had been identified, primarily associated with claims data, and that training and support had been provided to practices where issues had arisen. AL highlighted that system changes had led to an increase in duplicate claims in certain areas, particularly in relation to vaccination payments. It was confirmed that actions had been taken to mitigate this risk, including system development and additional validation checks, alongside ongoing internal controls to prevent recurrence.



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	The Committee discussed trends in claim activity and sought assurance that emerging risks were being identified and addressed. AL confirmed that trends were monitored across Wales and that targeted training and engagement activity, including roadshows where necessary, were undertaken where recurring issues are identified. The Committee noted the level of assurance provided and the ongoing work to strengthen controls and processes. The Committee NOTED the Post Payment Verification Annual Report and Annual Workplan.
ARAC 0623/17	To Receive the Clinical Audit Activity Annual Report 2024 – 2025 and Agree the Clinical Audit Plan 2026 - 2027 Seema Srivastava (SS), Medical Director, introduced the item and invited Leeanne Lewis (LL), Assistant Director for Quality and Patient Safety, to present the Clinical Audit Annual Report and proposed Clinical Audit Plan. SS advised that the report outlined delivery of the clinical audit programme and highlighted ongoing work to strengthen governance and oversight arrangements. LL reported that clinical audit was aligned to national programmes, with an increasing focus on local priorities and a more risk-based approach to audit selection. It was noted that improvements had been made to governance processes, including clearer reporting routes and enhanced tracking of audit activity, action plans and re-audit processes. The Committee acknowledged the progress made; however, a detailed discussion took place regarding the effectiveness of scrutiny arrangements. The Committee raised concerns that there was no evidence of audit findings being sufficiently challenged or progressed, and that there was no evidence of the completeness of prior year actions. The Committee emphasised that this indicated a need for stronger accountability and more robust follow-through of actions. The Committee also discussed the balance between nationally mandated audits and locally determined audit activity. No local



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audit plan was included within the plan. It was emphasised that, while compliance with national requirements was essential, sufficient focus must be given to local risks to ensure that audit activity delivers meaningful improvement.

The Chair expressed concern that as raised during previous updates, the current arrangements risked audit becoming a reporting exercise rather than a driver for improvement. The Committee highlighted the importance of ensuring that audit outputs result in tangible change, supported by clear ownership of actions and effective escalation where progress is not made.

Further discussion highlighted the need to strengthen executive oversight of clinical audit, with greater visibility and challenge at Executive level to ensure that issues are prioritised and addressed in a timely manner.

The Committee **NOTED** the Clinical Audit Annual Report and **APPROVED** the National Clinical Audit Plan for 2026–2027 but expressed concern that again there was no local audit plan or log of outstanding audit actions.

SS to undertake a review of outstanding clinical audit actions, including those from previous years, and ensure a clear plan is in place for progression and closure through appropriate governance structures. It was agreed that concerns regarding clinical audit scrutiny, including the management of longstanding audit actions, would be escalated to Executive Committee and PQSOC, with a further update provided to the Committee on how executive-level and committee oversight will be strengthened.

ACTION: Medical Director

ARAC 0623/18

To Receive Internal Audit Progress Report

Stephen Chaney (SC), Head of Internal Audit, presented the Internal Audit Progress Report, providing an update on delivery of the 2026–27 internal audit programme. SC advised that work was progressing in line with the agreed plan, with audits being



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completed as scheduled and no significant issues arising that would impact delivery of the overall programme.

SC highlighted that the audit plan continued to be delivered using a risk-based approach, retaining sufficient flexibility to respond to emerging risks and organisational priorities. It was noted that engagement with services remained positive, supporting timely completion of audit work and progression of recommendations.

The Committee considered the report and noted the progress made to date. Assurance was provided that the internal audit programme remained on track and continued to align with key organisational risks.

The Committee **NOTED** the Internal Audit Progress Report.

ARAC 0623/19

To Receive Internal Audit Reports

Stephen Chaney (SC), Head of Internal Audit, presented the Internal Audit reports, including Overseas Recruitment and Cancer Referral Rates.

Overseas Recruitment

SC outlined the findings of the Overseas Recruitment review, noting that the audit provided assurance over arrangements supporting international recruitment activity. While overall processes were found to be in place, a number of improvement areas were identified, including strengthening consistency of documentation, governance oversight and financial tracking.

The Committee discussed the scale and strategic importance of overseas recruitment and emphasised the need for robust governance arrangements to ensure transparency, consistency and effective oversight. The Committee sought assurance that identified improvements would be addressed in a timely manner and embedded within existing processes.

The Committee **NOTED** the Overseas Recruitment Internal Audit report.



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Cancer Referral Rates

SC presented the Cancer Referral Rates audit, outlining findings relating to referral processes and data quality. It was noted that improvements were required to strengthen the accuracy and consistency of data recording and to support more effective monitoring of referral activity.

The Committee discussed the importance of reliable data in understanding demand, performance and patient pathways. It was emphasised that strengthening data quality and oversight would support improved decision-making and service planning. The Committee sought assurance that the identified issues would be addressed through clear actions and ongoing monitoring.

The Committee **NOTED** the Cancer Referral Rates Internal Audit report.

ARAC 0623/20

Receive External Audit Progress Report 2025-26

Sara Utley (SU), Audit Wales, presented the External Audit Progress Report, providing an update on the programme of external audit work for 2025-26. SU advised that the report set out the status of current and planned audit work, including both financial and performance audit activity.

SU informed the Committee that the audit of the annual accounts had progressed as planned and was nearing completion, with a positive outcome reported under earlier agenda items. It was also noted that a number of performance audit reviews were ongoing, with further reports expected to be presented to the Committee in due course.

The Committee considered the report and noted the breadth of audit work being undertaken by Audit Wales. Assurance was provided that work was progressing in line with agreed plans and timescales, and that no new significant issues had been identified.



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	The Committee acknowledged the ongoing work programme and the assurance provided through external audit activity. The Committee NOTED the External Audit Progress Report.
ITEMS FOR INFORMATION	
ARAC 0623/21	Review of Committee Programme of Business 2026/27 The Committee received the Programme of Business for 2026–27 for information. The Committee NOTED the Programme of Business.
ARAC 0623/22	Internal Audit Brief The Committee received the Internal Audit Brief for information. The Committee NOTED the Internal Audit Brief.
OTHER MATTERS	
ARAC 0623/23	Items to be Brought to the Attention of the Board and Other Committees The Committee considered whether any items required escalation. The Committee NOTED that concerns regarding clinical audit scrutiny would be escalated through existing governance arrangements (PQSOC).
ARAC 0623/24	Any Other Urgent Business There were no further items raised for discussion.
ARAC 0623/25	Date of the Next Meeting: 15th September 2026 09:30

