

AUDIT, RISK & ASSURANCE COMMITTEE

Confirmed

MINUTES OF THE MEETING HELD ON TUESDAY 11 MARCH 2024 VIA MICROSOFT TEAMS

Present:

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| Rhobert Lewis | Independent Member (Chair) |
| Kirsty Williams | Independent Member |
| Chris Walsh | Independent Member (Local Authority) |

In Attendance:

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| Steve Elliot | Independent Financial Advisor |
| Hayley Thomas | Chief Executive Officer |
| Sarah Pritchard | Head of Financial Services |
| Helen Bushell | Director of Corporate Governance/Board Secretary |
| Hywel Pullen | Deputy Director of Finance |
| Wayne Tannahill | Associate Director of Capital, Estates and Property (for item 3.2) |
| Anne Beegan | Audit Wales |
| Mike Jones | Audit Wales |
| Ian Virgil | Head of Internal Audit |
| Eifion Jones | Internal Audit |
| Paul Stocker | Internal Audit |
| Kirsten Jones | Llais |
| Matthew Evans | Head of Local Counter Fraud |

Committee Support

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| Elizabeth Patterson | Interim Head of Corporate Governance |
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Apologies

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| Carl Cooper | PTHB Chair |
| Ronnie Alexander | Independent Member |
| Pete Hopgood | Director of Finance and IT and Interim Deputy Chief Executive |
| Bethan Hopkins | Audit Wales |
| Jayne Gibbon | Internal Audit |

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| ARA/23/069 | <p>WELCOME AND APOLOGIES</p> <p>The Committee Chair welcomed everyone to the meeting and confirmed that a quorum was present. Apologies for absence were noted as recorded above.</p> |
| ARA/23/070 | <p>DECLARATIONS OF INTEREST</p> <p>No interests were declared in addition to those already declared in the published register.</p> |
| ARA/23/071 | <p>MINUTES OF THE MEETINGS HELD 16 JANUARY 2024</p> <p>The minutes of the meetings held on 16 January 2024 were AGREED as a true and accurate record.</p> |
| ARA/23/072 | <p>COMMITTEE ACTION LOG</p> <p>The Committee RECEIVED and NOTED the Action Log.</p> |
| ARA/23/073 | <p>APPLICATION OF SINGLE TENDER WAIVER</p> <p>The Head of Financial Services presented the report noting there has been no Single Tender Waiver requests made between 1 January 2024 and 29 February 2024.</p> |
| ARA/23/074 | <p>INTERNAL AUDIT ANNUAL PLAN 2024-25</p> <p>The Head of Internal Audit presented the draft plan, detailing the proposed audits to be undertaken in 2024-25, an analysis of the corresponding resources required for delivery of the plan and the Internal Audit Charter which defines the purpose, highlighting:</p> <ul style="list-style-type: none"> • the plan has been developed in accordance with the requirements of the public sector internal audit standards, using a risk-based approach, taking into account the corporate risks of the organisation. • the plan sets out the sources of information used to gain an understanding of Health Board’s objectives and key risks utilised to develop the proposed initial list of audits to be included. • engagement was undertaken with the Health Board’s Chief Executive, Director of Corporate Governance and Executive Directors to discuss and refine the list of initial internal audits and undertaken, after which; • further discussions took place with the Chair of this Committee, the Chair and Vice-Chair of the Health Board to ascertain their views and comments on that initial long list of the plan; • the draft plan was then taken to the Executive Committee for review and further comment. This input gave some prioritisation and reduced the number of audits within the plan to a deliverable amount within the available resources for the year; |

- Appendix A of the report identifies the names of each of the audit assignments along with the proposed outline scope, the lead Executive and proposed timing for those audits;
 - The plan includes 28 audits, compared to a total of 24 audits at the start of 2023-24.
 - The plan will be kept under constant review as the year progresses; audits will be adjusted if there are changes to risks faced by the Health Board;
 - Section 5 of the report summarises the resource needs for the plan and highlights the additional charge. The Health Board will need to pay an additional £106k above the 'top slice' recharge, an increase of ~£28k from 2023-24 due to the increase in audits;
 - Appendix B of the report confirms the KPIs which will be utilised to measure performance against the plan, which will be reported to each Committee meeting throughout the year.

Committee Members and the Financial Advisor asked the following questions for assurance:

Could you briefly outline how the Executives arrive at these suggestions, the processes, and the influences which decide the individual projects entered in this plan, how you get to that stage?

The Chief Executive Officer advised that consideration has been given to the strategic risks the organisation carries, triangulating this with other data from day-to-day operations and existing escalations. Due to the current financial position, the Health Board is seeking to make substantial savings, making the investment in additional audit activity challenging.

Most audits have been allocated, and it appears that a number fall in quarter 4 which will result in pressure on organisation at an already busy time.

The Director of Corporate advised that whilst the Executive Committee recommend the Internal Audit Plan to the Committee, the Committee may, should they be minded, ask the Executive Committee to work within the existing financial envelope which would result in a reduced Internal Audit Programme.

Given the additional spend, will any of the activities look at efficiency savings?

The Head of Internal Audit noted that the potential for efficiency is considered when developing all scopes of internal audit work. If an insight to how processes could be further developed or improved to provide further efficiency is needed, this will be included in the scope of the audit.

How will the Internal Audit link with external colleagues?

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| | <p>Internal Audit works closely with Audit Wales and Healthcare Inspectorate Wales (HIW) and the work they undertake within the Health Board. There is the potential for wider links with partners.</p> <p>The Chief Executive Officer confirmed that some audits will be done in partnership, sharing recommendations and findings. There is a new mechanism via the Joint Leadership Team (JLT) which these reports will go through once completed. The Health Board will share findings with key partners as the work is undertaken.</p> <p>The Chief Executive Officer noted the importance of a robust internal audit plan entering the new financial year. If there are any additional requirements such as financial control totals to manage, the plan may need reviewing.</p> <p>The Committee noted the additional investment is challenging for next year in light of current financial restraints. While the committee would be guided and advised by the executive on the number and the subjects covered by audits, there would be an expectation that the cost of audits would be part of the decision-making. It would also be highly desirable to schedule these audits appropriately across the year.</p> <p>ACTION: Director of Corporate Governance/Head of Internal Audit</p> <p>The Committee:</p> <ul style="list-style-type: none"> • APPROVED the Internal Audit plan for 2024/25. • APPROVED the Internal Audit Charter as of March 2024. • NOTED the associated Internal Audit resource requirements and Key Performance Indicators. • |
| ARA/23/075 | <p>EXTERNAL AUDIT ANNUAL PLAN 2024-25</p> <p>This item was deferred to the May meeting, this was an administrative error as the annual plan is not due until the next meeting.</p> |
| ARA/23/076 | <p>COUNTER FRAUD ANNUAL PLAN 2024-25</p> <p>The Head of Local Counter Fraud presented the Counter Fraud Work Plan 2024/25 to the Committee to seek approval. The formulation of this plan has been impacted by the loss of resource for this financial year; the main area affected is <i>prevent and deter</i>, particularly the risk assessments. The new standards have been introduced requiring comprehensive risk assessments to be undertaken aligning with the risk management process in the Health Board.</p> |

The work plan for 2024-25 has been devised focusing on risk areas that will leave the Health Board with a 'component 3' amber rating driving towards green ratings by the end of 2024/25.

The work plan from 2023/24 has been largely delivered except for the comprehensive risk assessments element, other areas have been maintained.

Committee Members and the Financial Advisor asked the following questions for assurance:

Given the challenging financial position how likely is it that the Business Case for additional administrative support will be successful?

The Deputy Director of Finance confirmed the Director of Finance, Information and IT is considering the business case, but was unable to comment on whether it is likely to gain his support.

Action: Director of Finance, Information and IT to confirm the outcome of the Business Case for additional administrative support for the Counter Fraud team.

Regarding the resource allocated between the four domains of inform and involve, prevent and deter, hold to account and strategic governance, how does the Health Board compare with other organisations, in resourcing across those areas, and when might the Health Board expect to move from an amber to green assessment?

The Head of Local Counter Fraud advised that the Health Board have a normal split of resource across the four domains. The work plan is dependent on the unknown; referrals may lead to unknown or emerging risks. Although, there is an element of flexibility built into the plan, long term there is a need to move towards proactive working which is the key strategy of counter fraud activity within the NHS.

Whilst there has been a period of resource constraint, people are being held to account, sanctions are being sought and criminal investigations undertaken where criminal activity is apparent. However, the aim is to move to a position where fraud can be prevented.

With the focus on risk there is the potential to be in a position by the end of the year to undertake an assessment to look at what is wanted and what is being done. It is anticipated that by the end of next there will more context around where to allocate resources because of the risk-based approach.

The report mentions a Memorandum of Understanding (MOU) with Dyfed Powys police. If that was progressed, would that come for approval to Board?

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| | <p>The Director of Corporate Governance noted that this would depend on the context, and how operational or strategic the MoU is as to whether it was brought to Executive Committee or Board.</p> <p><i>Is the arrangement of using payslip messaging appropriate now these are shared online? How many people open those electronic documents? Is there any additional cost for using this as a method of delivery?</i></p> <p>The Head of Local Counter Fraud advised there is no additional cost for this service, which is provided by Shared Services. It is used because it is free and was traditionally a good way of connecting with employees. Other methods of communicating with employees are being developed including a blog.</p> <p>The Committee:</p> <ul style="list-style-type: none"> • NOTED the new standards • APPROVED the Counter Fraud Annual Plan 2024-25 |
| ARA/23/077 | <p>APPROACH TO THE ANNUAL ACCOUNTS</p> <p>The Deputy Director of Finance introduced the letter from the Auditor General for Wales, setting out the Audit for accounts approach for 2023/24. It was disappointing the timetable had not reverted to that followed in previous years as had been expected after the delays experienced last year, however, the gradual return to the original timetable was welcomed. The most important issue was the assurance of a quality audit. Attention was drawn to the increase in fees which it was understood related to elements of inflation.</p> <p>The External Auditor confirmed audit fees are increasing, with the implementation of the new auditing standards, and gave assurance that everything was being done not to pass increases on.</p> <p>Committee Members and Financial Advisor asked the following questions for assurance:</p> <p><i>The letter refers to delivering improvements and the potential risks associated from that. What is the likelihood that these risks will materialise pushing the audit date back again?</i></p> <p>The External Auditor advised that the timetable was based on a staffing structure which maintained staffing numbers. Some members of staff have left for better paid roles in England and mitigating actions are being taken to slow the number of staff leaving. This has been successful, so there is confidence that the July deadline will be met.</p> <p><i>The letter states it is envisaged moving back to an interim audit this year. Can this be confirmed, and if so, what will that mean in terms of the timetable?</i></p> |

The External Auditor noted that in terms of timetable, a date cannot be given at this stage. The planning will begin at the end of this month, when the team will look at what needs to be done; they will consider:

- a) Will an interim audit help the Health Board by taking the pressure off the teams at year end?
- b) Is it the most efficient way of working in terms of the audit fees?

Agreeing the timetable will be a priority and should be confirmed within three to four weeks of commencement of the planning.

The Director of Corporate Governance noted the Health Board has received a technical note from Welsh Government advising the Annual General Meeting (AGM) is to be held by the 30 September 2024. Arrangements will be made to meet this requirement.

The Head of Financial Services outlined the approach to the accounts highlighting the key dates for the adoption of the Annual Accounts. The date of submission of the draft accounts to the Welsh Government is 3 May 2024, the Accountability Report and Performance overview and Remuneration Report, are to be submitted as a draft to Welsh Government and Audit colleagues on the 10 May 2024. The submission of the audited accounts has been agreed as the 15 July 2024 and there is a requirement the AGM takes place before the 30 September 2024.

The Annual Accounts will need to go through the necessary governance processes, and it is proposed that the draft accounts and all of the subsequent returns such as the Accountability report and Performance overview, will be considered by the Audit, Risk and Assurance Committee on the 14 May 2024. An Audit, Risk and Assurance Committee and a Board meeting will need to be scheduled for the adoption of the accounts to meet the 15 July 2024 submission deadline.

Attention was drawn to the key areas where significant estimation or judgements are required, in terms of capital and it is the second year for adoption of IFRS 16 which will impact on the figures in terms of new leases taken out. These will be adopted through the accounts in the upcoming statements.

Due to the delay in claims and subsequent payments to contractors there is an estimate of judgement in terms of primary care accruals. Also, there are significant estimates for continuing health care, plus clinical negligence.

The employer's pension contribution for NHS Staff is 20.68% of staff salary of which the health board pays 14.38% directly to the pensions agency. The remaining 6.3% contribution is paid direct to the pensions agency by Welsh Government and for annual accounts purposes a notional adjustment is entered into the accounts to account for 6.3% to ensure the

full pension contributions made relating to staff are shown within the THB accounts on an annual basis.

The NHS ministerial announcement around pensions for clinical colleagues, will feature within the accounts.

Clinical negligence, redress and GP indemnity figures are small in terms of numbers of cases and value, along with ex-Health Authority residual cases. This matters are funded by the Welsh Risk Pool.

No provisions are expected to be made in respect of annual leave, as the Health Board has made the decision to go back to the pre-COVID policy of carry forward of annual leave being by exception.

It is envisaged that the audit will be carried out remotely as previously with no disadvantages anticipated with that approach.

The former Community Health Council hosted body has been transferred to Llais on 1 April 2023. Disclosure notes will be included within the accounts to reflect the transfer.

Committee Members and the Financial Advisor asked the following questions for assurance:

Audit Wales identified some issues in the audit of the accounts for 2022/23, for assurance have those been addressed or are being addressed for the 2023/24 Audit?

The Head of Financial Services advised a workshop was held October 2023 between the finance team and Audit Wales colleagues looking at those issues raised, how they arose and discussed some examples to aid learning for the wider Finance team.

Are there any risks to delivery of the accounts in the way it is set out?

The Head of Financial Services advised that whilst the team was small, and deadlines were tight, no issues in meeting the audit timetable were foreseen.

Dates need to be agreed to sign off the Annual Accounts.

ACTION: Director of Corporate Governance

The Committee:

- NOTED the content of this report
- NOTED and took ASSURANCE from the planned approach to accounting areas including use of estimates where needed as outlined within the paper including:

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| | <ul style="list-style-type: none"> ○ The key dates and milestones for the submission of the Annual Accounts for 2023/24; ○ the arrangements in place for the review and adoption of the Annual Accounts; ● NOTED the approach for accounting for capital issues ● NOTED the approach for accounting for primary care accruals ● NOTED the approach for accounting for retrospective continuing health care claims ● NOTED the anticipated movements in other key provisions ● NOTED the impact of other matters. |
| ARA/23/078 | <p>INTERNAL AUDIT REPORTS</p> <p>The Head of Internal Audit presented the progress report and drew attention to the following areas:</p> <ul style="list-style-type: none"> ● 11 of the 21 audits planned for 2023/24 have been finalised; ● 10 audits remain outstanding, these will feed into the Annual Head of Internal Audit Opinion. Four of these are at draft report stage and will be issued imminently; and ● One audit (on Additional Learning Needs legislation) is recommended for deferring from the 2023/24 plan to the 2024/25 plan. This has been agreed with the Director of Therapies and Health Sciences. <p>The following five audits that have been finalised since the last meeting:</p> <p>a) Primary Care Dental Services – Management and Monitoring of GDS Contracts – final report (<i>Substantial Assurance</i>)</p> <p>The Head of Internal Audit presented the report which reviewed the controls and processes in place for the management and monitoring of the GDS contract.</p> <p>The report confirmed substantial assurance with one medium and one low priority matters arising.</p> <p>The Vice Chair noted it is good there is a system in place to monitor the contract, but access to general dental services remain a challenge.</p> <p>b) Board and Committee Structure/Effectiveness – final report (<i>Substantial Assurance</i>)</p> <p>The Head of Internal Audit presented the report which evaluated the Health Board’s Board and Committee structure and assessed their operation to ensure effective and efficient reporting, scrutiny and decision making on areas of accountability.</p> |

The report confirmed substantial assurance with one low priority recommendation made.

c) IT Infrastructure and Asset Management – follow up (*Reasonable Assurance*)

The Head of Internal Audit presented the report and advised the original IT Infrastructure and Asset Management Audit was completed in September 2022 with a limited assurance rating and requiring a follow up audit to establish the level of progress being made towards implementing the agreed management actions. Good progress was made implementing the seven recommendations from the original audit, with two being fully completed and closed off; additional/updated recommendations have been agreed on the other five areas and actions have been implemented to ensure completion and close off. This has given a reasonable assurance in the follow-up Audit.

Will this be monitored in the Delivery and Performance Committee?

The Director of Corporate Governance confirmed monitoring of implementation of the recommendations would be taken to the Delivery and Performance Committee.

The Chief Executive noted that some of the recommendations would be costly to address and the Executive Committee would specifically consider this at the appropriate time.

ACTION: Chief Executive

d) Cyber Security Follow Up (*Reasonable Assurance*)

The Head of Internal Audit presented the report advising that the previous Cyber Security Audit, which was finalised in March 2023, gave limited assurance, highlighting three key matters to be taken forward. Two have been completed and one is ongoing - the requirement to record assets across the Health Board. This has demonstrated a level of progress and moved the assurance rating from limited to reasonable.

e) Estates Condition – final report (*Limited Assurance*)

The Internal Auditor presented the report advising a review has been undertaken across a number of NHS Wales organisations, to determine the scale of the challenge and risk facing Health Boards and trusts. There are several common themes across the NHS organisations which were audited including risk management, advocacy and information, data quality and funding pressures.

The next steps are to produce an all-Wales summary report highlighting key findings, common themes and best practice. A joint approach with Welsh Government and Shared Services may be part of the recommendations within the report. Welsh Government has issued a letter, around targeting capital funding and how to prepare bids for backlog maintenance issues.

In 2021-22 the Health Board had a confirmed backlog of maintenance totalling £52m. The Audit evaluated the arrangements in place to identify and manage the key risks associated with the existing estate and the implementation of strategies to manage and mitigate the risk.

The Health Board's current estates baseline data was developed from 6 facet surveys undertaken in 2017-2018. Further surveys were undertaken in 2023-24, which will be supplemented by statutory compliance surveys and will inform future submissions. The Health Board has successfully utilised the All-Wales discretionary funding to address short and medium term reactive and planned maintenance requirements. Arrangements are also in place to progress the high priority areas of the estate, although there are limited resources to address the wider backlog issues. A limited assurance rating has been determined as the identified estate risks cannot be managed within the existing funding. Six key matters arising have been outlined of which one is medium priority and five are high priority.

The Associate Director of Capital, Estates and Property confirmed the formulation and final drafting of the Estate strategy will coalesce several of the issues identified and will determine a way forward. The existing Estate is managed on a risk-based approach. Welsh Government have introduced a prioritisation process for capital investment bids which this will be beneficial for the North Powys Wellbeing Campus and Llandrindod Phase Two projects which will be assessed by a new Welsh Government panel. Potentially this will address the concerns around the continuation of major capital investment in the Powys estate.

The Chief Executive stated that this is an organisational risk, which relates to a lack of discretionary capital resource where the Health Board is reliant on Welsh Government to access additional capital funding. Information is being provided to Welsh Government for the All-Wales Capital prioritisation programme and good progress has been made, but the scale of the investment for a sustainable model of care for Powys is very substantial.

The Committee commended the Estate's team for their pro-active approach to accessing funds and extended thanks to them and the Auditors for the work they had done in preparing this comprehensive report.

The Committee:

- NOTED the Internal Audit Progress Report, including the findings and conclusions from the finalised audit reports
- APPROVED the proposed adjustment to the 2023/24 plan.

EXTERNAL AUDIT REPORTS

The External Auditor provided an update on the Audit Committee report and drew attention to the following areas

- **Unscheduled Care** – there are two parts to this piece of work:

Regional

- patient flow and discharge – this report will be available by end of March 2024. The recommendation is for all Health Boards and Local Authorities to take this report through their Leadership Teams; and
- Managing demand into the system – a project brief will be issued imminently

Local

- The primary care report is with the Health Board for clearance;
 - The planned work in digital was replaced with work on financial efficiencies, with the report planned for issue in April 2024; and
 - A refund is to be given for the local work (digital) not undertaken in the 2023 plan.
- **Structured Assessment** – significant progress has been made since the previous year’s report. The financial challenges have been reflected in this report, and key themes from this assessment will be shared with the All-Wales Directors of Corporate Governance network.
 - **Workforce Planning** – there are a number of recommendations, although the work already undertaken within the Health Board is positive. There are challenges in terms of agency staff and recruitment, and one recommendation to is monitor the impact and differences being made. An All-Wales summary of the workforce view is being developed.

The Deputy Director of Workforce and OD welcomed the external perspective and noted that the Health Board understood the impact areas and are trying to align the narrative update provided to Workforce and Culture Committee with the Workforce Performance Reports.

The Chief Executive noted the importance of measuring retention and the difficulties of finding similar organisations to benchmark with, given the Health Board is without a District General Hospital.

- **External Audit Annual Report 2023/24** – summarises the work delivered over the past 12 months. The contents have previously been considered across the Committees.

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| | <p>Committee Members and Financial Advisor asked the following questions for assurance:</p> <p><i>The Structured Assessment refers to the risk associated with the use of spreadsheets being used to record incidents, and these should be recorded on Datix. Spreadsheets can be of use, and has that been taken into account when making this recommendation?</i></p> <p>The Director of Corporate Governance acknowledged Datix was not the most user-friendly system and noted the Health Board in common with other NHS Wales organisations is moving from spreadsheets to Datix for recording risks. It is known that user error is more common when using spreadsheets and Datix has the advantage of being able to produce reports. There is ongoing national work looking at standardising and developing Datix to give more sophisticated reporting tool.</p> <p><i>Will the Workforce Planning audit go to the Workforce and Culture Committee for detailed action and consideration?</i></p> <p>The Director of Corporate Governance confirmed this would be shared with the Workforce and Culture Committee.</p> <p>The Committee:</p> <ul style="list-style-type: none"> • NOTED the Structured Assessment; • NOTED the Workforce Planning Report; and • NOTED the External Audit Annual Report, including the findings and conclusions from the finalised reports. |
| ARA/23/080 | <p>AUDIT RECOMMENDATION TRACKING</p> <p>The Director of Corporate Governance presented the report which provided the Committee with an overview of the position relating to the implementation of Audit Recommendations, arising from reviews undertaken by Internal Audit, External Audit (Audit Wales) and Local Counter Fraud Services as of as of 31 January 2024. Attention was drawn to:</p> <ul style="list-style-type: none"> • 54 internal audits recommendations outstanding – 29% in high category area; • 60 internal audit recommendations completed since the previous meeting; • Continuing to ensure responses are appropriate, timely and realistic • Four external audits outstanding; and • No outstanding counter fraud actions. <p>The Committee:</p> <ul style="list-style-type: none"> • CONSIDERED the current position of outstanding Audit Recommendations and; |

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| | <ul style="list-style-type: none"> took ASSURANCE that the organisation has an appropriate system for tracking and responding to audit recommendations. |
| ARA/23/081 | <p>WELSH HEALTH CIRCULAR TRACKER</p> <p>The Director of Corporate Governance presented the item which provided the Committee with an overview of the current position relating to the implementation of Welsh Health Circulars (WHCs) and Ministerial Directions (MD).</p> <p>As there are no outstanding WHC's pre 2022-23, it was proposed that these are no longer reported on.</p> <p>This report was produced in late February and the position has since changed. Some of the overdue actions have since been completed.</p> <p>The Committee:</p> <ul style="list-style-type: none"> RECEIVED the report; Took ASSURANCE the organisation has a system in place to receive, monitor and implement Welsh Health Circulars and Ministerial Directions; and APPROVED to discontinue reporting on completed older actions. |
| ARA/23/082 | <p>BOARD ASSURANCE FRAMEWORK</p> <p>The Director of Corporate Governance gave a presentation on Board Assurance Framework (BAF), outlining the</p> <ul style="list-style-type: none"> purpose of the BAF; components of the BAF; update on the progress made against the structured assessment; development/review of the Corporate Risk Register; what does the BAF look like; areas to consider; and next steps <p>The Committee:</p> <ul style="list-style-type: none"> NOTED the contents of the presentation. |
| ARA/23/083 | <p>ANNUAL ASSESSMENT OF COMMITTEE EFFECTIVENESS</p> <p>The Director of Corporate Governance gave a presentation providing an overview of Committee Effectiveness survey results. The survey was divided in five components and the feedback was positive.</p> <p>An action plan will be developed, some areas will be specific to this Committee other areas will be across the various Committees. This will be reported to Board and the Chair's Forum for consideration.</p> |

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| | <p>It was agreed that, given the culture of being a learning organisation, the reflections on the learning and the results of the staff survey to use a Board Development session to triangulate this information and move forward on some aspects.</p> |
| ARA/23/084 | <p>REVIEW OF TERMS OF REFERENCE</p> <p>The Director of Corporate Governance presented the report which provided the Committee an opportunity to consider the Terms of Reference of the Audit, Risk and Assurance Committee in order to ensure that they remain fit for purpose. The current Terms of Reference have been in place since 2021 and require minor updates.</p> <p>The Director of Corporate Governance welcomed reflections on the existing Terms of Reference to take forward to Board, so there is collective view of each Committee’s Terms of Reference and responsibilities.</p> <p>The Committee:</p> <ul style="list-style-type: none"> • AGREED that the Chair of the Committee and Director of Corporate Governance finalise any recommendations to the Board. |
| ARA/23/085 | <p>COMMITTEE WORK PROGRAMME</p> <p>The Committee RECEIVED and NOTED the Committee Work Programme.</p> |
| ARA/23/086 | <p>ITEMS TO BE BROUGHT TO THE ATTENTION OF THE BOARD AND OTHER COMMITTEES</p> <p>There were no matters to be brought to the attention of the Board or other committees.</p> |
| ARA/23/087 | <p>ANY OTHER URGENT BUSINESS</p> <p>No other urgent business was declared.</p> |
| ARA/23/088 | <p>DATE OF NEXT MEETING</p> <p>14 May 2024 at 10:00, Microsoft Teams</p> |