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Bwrdd Iechyd
Addysgu Powys
Powys Teaching
Health Board

AUDIT, RISK AND ASSURANCE COMMITTEE (ARAC)

CONFIRMED MINUTES OF THE MEETING HELD ON 10 MARCH 2026 HELD VIA MICROSOFT TEAMS

MEMBERS		
Steve Elliot	SE	Independent Member (Finance) (Chair)
Ronnie Alexander	RA	Independent Member (General)
Mick Giannassi	MG	Independent Member (General)
Rhobert Lewis	RL	Independent Member (General)
Ian Thomas	IT	Independent Members (General)
IN ATTENDANCE		
Rhiannon Beaumont-Wood	RBW	PTHB Vice Chair (Observing)
Helen Bushell	HB	Director of Corporate Governance/Board Secretary
Carl Cooper	CC	PTHB Chair (Observing)
Vicki Cooper	VC	Chief Digital Officer
Stella Gwynne	SG	Deputy Board Secretary
Pete Hopgood	PH	Executive Director of Finance, Capital and Support Services and Deputy Chief Executive
Bethan Hopkins	BH	Audit Wales
Mike Jones	MJ	Audit Wales
Beth Powell	BP	Corporate Governance & Risk and Assurance Officer
Sarah Pritchard	SP	Assistant Director of Finance
Hayley Thomas	HT	Chief Executive
Ian Virgil	IV	Head of Internal Audit
APOLOGIES FOR ABSENCE:		
Matthew Evans	ME	Counter Fraud
Elaine Lorton	EL	Executive Director of Primary Care, Community and Mental Health
Claire Madsen	CM	Executive Director of Allied Health Professions, Health Sciences and Digital
Louisa Steele	LS	Counter Fraud

1. PRELIMINARY MATTERS

1.1 WELCOME AND APOLOGIES FOR ABSENCE (ARA/25/086)

The Chair welcomed everyone to the meeting. Apologies for absence were received as recorded above.

1.2 DECLARATIONS OF INTEREST (ARA/25/087)

No declarations of interest were received in addition to those already recorded on the register.

A query was raised regarding governance arrangements, noting that the register had not been updated since the departure of the PTHB Vice Chair, resulting in two vice chairs listed. It was explained that the register had been updated, but in line with policy, the names of former executive or independent members are retained for a period of time to support any retrospective review.

2. CONSENT AGENDA BUSINESS

The Chair asked Members if they wished to bring forward any items from the Consent agenda to the main agenda. The Committee confirmed that agenda item 7.2 Single Tender Waiver, would be discussed within the main agenda due to the number of waivers included within the report.

3. ITEMS FOR APPROVAL / RATIFICATION

3.1 MINUTES OF PREVIOUS MEETING (ARA/25/088)

The minutes of the meeting held on the 13 January 2026 were **CONFIRMED** as an accurate record.

3.2 ACTION LOG (ARA/25/089)

The Committee RECEIVED the Action Log, and the following updates were provided:

- ARA/25/032 (Regional Partnership Board (RPB) Memorandum of Understanding (MoU): HB highlighted that discussions had been held to clarify reporting points and purpose between the RPB and Health Board. An extension to the target date to May 2026 was requested to enable the finalisation of the document.
- ARA/25/081 (Digital First): A query was raised regarding ensuring continued oversight of the NHS Wales App compatibility issue, which had been marked as complete in relation to the Digital First Annual Plan. It was confirmed that, because the matter was formally reported to the Board, it now sits within the Board's overarching log of escalated or alerted items and would remain there until satisfactory resolution. Ongoing executive work continued, and the issue would be updated and reported at each Board meeting.

3.3 INTERNAL AUDIT ANNUAL PLAN 2026/2027 (ARA/25/090)

IV provided the committee with an overview of the plan which was developed in line with Internal Audit Standards. It was noted that the plan schedule aimed to ensure an even flow of audits throughout the year, avoiding previous issues of workloads clustering at yearend. As audits progress, final scopes and timings would be agreed with executives and reported back to the committee.

The plan contained 25 audits, consistent with the size of the 2025/26 plan, and provided sufficient coverage to support the Head of Internal Audit opinion. The plan would be kept under review throughout the year, and any required amendments would be reported to the committee through routine progress updates.

Independent Members sought assurance by asking the following questions:

Were Executives satisfied that each task within the plan was essential and provided clear value, given the current financial pressures and the need to control expenditure?

It was confirmed that all audits had been reviewed individually and as a whole to ensure the plan was balanced, affordable, and meets statutory requirements. It was confirmed that Executives were confident that the programme was appropriate, noting lessons learned from last year's reduction. The plan was also reviewed by the Chief Executive and was emphasised that internal audit remained essential for maintaining effective governance and assurance.

Was there sufficient capacity and resilience to deliver next year's full audit programme, given current organisational pressures?

IV explained that while some audits were deferred due to internal audit resourcing issues, recruitment had strengthened the team to deliver the full 2026–27 plan.

Could assurance be provided that the audit plan places enough emphasis on the highest risk areas?

Assurance was provided across key risk areas, informed by discussions with executives and awareness of work already undertaken by other assurance providers. Areas such as cyber security were considered but placed on a longer list for future years, forming part of a rolling three-year plan to ensure cyclical coverage across all major risks.

It was agreed to produce a simple overview map showing all audit related assurance activity in one place including Grant Thornton work, and other relevant reviews. The summary would help the committee clearly see how assurance sources align and avoid duplication, providing greater collective reassurance.

Action: Director of Corporate Governance

The Committee **APPROVED** the Internal Audit Plan for 2026-27, **APPROVED** the Internal Audit mandate and charter, and **NOTED** the associated Internal Audit resource requirements and key performance indicators.

3.4 LOSSES AND SPECIAL PAYMENTS (ARA/25/091)

PH introduced the report and highlighted that the proposed debt write-off related to historic invoices dating back as far as 2006–07, and not a single financial year. This was part of a good practice exercise to address longstanding, unrecoverable debt and ensure compliance with the six-year statutory limitation period. SP highlighted the following themes for Committee members attention:

- The debt was considered irrecoverable despite all reasonable recovery actions.
- The write off would have no financial impact on the 2025–26 position.
- A review of historic debt would be undertaken more regularly going forward.

Independent Members sought assurance by asking the following questions:

Could assurance be provided that tighter controls would be put in place to prevent recurring issues with unrecovered debts, given public and Welsh Government scrutiny if such write offs happen again?

SP confirmed that processes for managing historic debt had already been strengthened through closer work with Powys County Council, and most of the write off relates to old cases.

Committee members welcomed the clarity provided on the total bad debt write off but expressed difficulty understanding the table, noting that some debts had exceeded the six-year statutory limit while others had not, yet all were presented as a single total. It was confirmed that most debts were beyond the six-year statute, with only a small number of very low value recent invoices included due to disproportionate administrative effort.

Could assurance be provided that the Health Board has a more proactive, ongoing process for writing off irrecoverable debt rather than accumulating it and was the exgratia payment part of an all Wales scheme?

SP confirmed that bad debt write offs would be reported annually going forward and provided assurance that the recognition payment was part of a national, Welsh Government led process being implemented consistently across all Health Boards.

The committee emphasised the need to tighten debt recovery and write off processes by reinforcing the responsibilities of budget holders and line managers, whose actions directly influence salary overpayments and the accuracy of invoices issued to other organisations.

The Committee **APPROVED** the write off from debts totalling £210,474.75 and **NOTED** the submission to Welsh Government for approval for the losses element of the Band 2/3 recognition payment for Health Care Support Workers.

4. ESCALATED ITEMS

There were no items for inclusion in this section.

5. ITEMS FOR ASSURANCE

5.1 APPROACH TO THE ANNUAL ACCOUNTS 2025/2026 (ARA/25/092)

SP introduced the report and highlighted areas where estimates would be required. It was noted that significant capital valuations would take place this year, including formal revaluations of Llandrindod and Brecon Hospitals following substantial works.

Significant work had been undertaken to strengthen CHC processes following an Audit Wales ISO 260 recommendation raised in the 2024–25 accounts, with additional work undertaken in 2025–26 to improve robustness of information and controls in this area.

Independent Members sought assurance by asking the following questions:

What was the current position in developing an overall capital asset strategy?

SP explained that Powys' capital investment had increased significantly in recent years and was managed within a clear, Welsh Government mandated accounting framework, with the Board approving a two-year capital programme. Capital was spread across the estate due to its age, and derecognition is part of a national exercise distinguishing between asset enhancing works and routine maintenance.

Which of the estimates in the accounts were most likely to attract Audit Wales scrutiny, what mitigation was in place and was there confidence to avoid delays as experienced last year?

SP confirmed that the accounts process was well established, with key estimates such as primary care accruals and clinical negligence provisions supported by robust data and regular in year checks that reduce yearend risk. External inputs like district valuers were used where needed, and their work was scrutinised by auditors. Although some information relies on partners, ongoing dialogue provides confidence that risks are managed and timelines would be met.

The Committee noted that scheme pays was a COVID related, Welsh Government funded measure to protect staff from pension impacts linked to extra pandemic related work. It was not limited to medics and others could apply through the national NHS Pensions process. The protection applies only to COVID related impacts, not to other pension changes such as those arising from temporary senior acting up roles.

The Committee **NOTED** the report and **TOOK ASSURANCE** a plan was in place to deliver the annual accounts and report, **NOTED** the planned approach to accounting areas, including use of estimates where needed as outlined within the paper.

5.2 INTERNAL AUDIT PROGRESS REPORT (ARA/25/093)

IV provided a summary of the Internal Audit Progress report for 2025/2026 and attention was drawn to a table which provided an update on three audits that had been planned for delivery and reporting to the Committee. These audits had not been finalised in time to be presented at the meeting and would be presented at the next meeting in May. An overview of the progress with the delivery of the audit plan was provided:

- Five Audits had been completed since the previous meeting and were on the agenda to be discussed, including one under the consent agenda.
- 25 audits were planned for 2026/27 (13 had been finalised)
- Two audits were in draft.
- Seven audits were due to be delivered in year and would be presented at the May meeting
- Two adjustments to the plan were requested:
 - Three deferred audits from the 2025/26 plan were anticipated for: Discretionary Capital, Community Care and Site Coordination. Discussion had been held with relevant leads regarding deferrals. These audits had been included within the 2026/2027 audit plan.
 - A follow-up audit on the previously limited assurance mattresses review had been added to the plan, an omission now corrected to provide assurance on progress over the next couple of months.

Independent Members sought assurance by asking the following questions:

What learning from this year's delays had been built into next year's audit plan to prevent falling behind target again?

IV explained that lessons learned had been incorporated into next year's plan, including more precise scheduling of audits within specific quarters and ensuring work was evenly spread throughout the year. Earlier planning, earlier agreement of scopes, and prompt escalation of any delays, supported by executives and the corporate governance team was emphasised.

When audits were deferred, what risk assessment process was used, and how did the Health Board ensure that risks, such as those related to asbestos management or mortality reviews, were properly mitigated while the work is postponed?

It was noted that historically, there may have been some over-optimism and high compliance, and the focus was being clearer in agreeing and accepting audit recommendations. Whilst planning and discipline was improving; the approach would need to balance reality with flexibility.

What was the rationale for the deferred audits from 2025/2026 plan and could assurance be provided that there was sufficient capacity to deliver essential work on estates and site investment?

IV confirmed that the discretionary capital audit was delayed due to internal audit resource constraints. The site coordination audit was deferred due to processes were being refreshed, meaning an audit at that point would not have added value. IV noted these were specific, isolated reasons, not indicators of wider resourcing concerns in Capital and Estates.

The Committee:

- **NOTED** the Internal Audit Progress Report, including the findings and

conclusions from the finalised audit reports, and

- **APPROVED** the proposed adjustments to the 2025/26 plan which included the deferral of three audits: Discretionary Capital, Community Care and Site Coordination. These audits had been included within the 2026/2027 audit plan.
- **APPROVED** the follow-up audit on the previous limited assurance mattresses review which had been added to the plan.

5.3 INTERNAL AUDIT REPORTS (ARA/25/094)

IV introduced the item and provided a summary of the following reports:

a) Clinical Supervision (Reasonable Assurance)

What was the rationale for the overall assurance rated 'Reasonable' rather than Limited, if clinical supervision was required at least quarterly, and the audit found it was happening less frequently?

IV confirmed that due to clinical supervision taking place for all staff reviewed, supported by an up to date policy that clearly sets expectations, the issue identified related mainly to inconsistent timing, rather than a failure to provide supervision at all. On balance, because the framework and supervision was happening, the finding warranted a high priority action but did not lower the overall assurance to Limited.

How did the Health Board plan to address the high proportion of staff missing annual supervision and was it appropriate that the audit relied mainly on survey evidence rather than access to supervision notes?

IV confirmed that access to confidential supervision notes was restricted to protect trust and confidentiality but did not compromise the audit. In this case the comprehensive questionnaire responses provided sufficient, reliable evidence to form a sound assurance opinion without needing individual notes.

b) Anti Racism Action Plan (Reasonable Assurance)

Given that several actions in the Anti-racism Action Plan we remarked "on track" from the internal audit, despite slipped deadlines, could assurance be provided on the robustness of the governance and accuracy of the plan, and should reporting be more frequent to reflect the national and moral significance of this work?

HT noted that a discussion was held at the People and Culture Committee last week and an update would be provided to members following further discussions.

Action: Chief Executive Officer/Director of Corporate Governance

c) Policy Management (Reasonable Assurance)

What urgent actions would be taken to prioritise and update the oldest and most critical policies, and how would this be sustained to ensure the backlog was cleared and not recur?

IV explained that the high number of overdue policies as a priority issue, noting that although the Corporate Governance team had made progress, 30% remains high and therefore a high priority action had been set and management had committed to addressing it.

Given that 30% of policies are out of date, with some dating back to 2012 were any of the policies seen as pivotal?

IV explained this would be reviewed and an update would be provided to committee members.

Action: Head of Internal Audit

Could clarity be provided on where Policy performance and monitoring is reported to?
BP confirmed that the Corporate Governance team had made significant progress over recent months to prioritise and updating internal mechanisms for tracking policy management. A report is due to the Executive Committee in Q1 to gain clearer oversight of the risks linked to overdue policies. The reporting cycle would be confirmed within the 2026/2027 work programme.

d) Follow Up DoLs (Not Rated)

IV confirmed that the DoLs follow up audit received limited assurance in December 2024, which had six findings, and under the updated follow-up approach which focused on confirming completed actions in replacement of issuing a new assurance rating, it was confirmed that all six actions had been fully implemented.

The Committee **NOTED** and **DISCUSSED** the Internal Audit reports.

5.4 EXTERNAL AUDIT REPORTS (ARA/25/095)

BH introduced the report and outlined the current audit position. Several draft reports remained with the Health Board, specifically the follow-up reviews which were scheduled for the next meeting in May. The committee was also alerted to two upcoming deep dive reports, Digital Systems Investment and Estate Management arrangements, both expected at forthcoming meetings.

Committee members recognised the high number of Internal Audit reports anticipated at the next meeting in May and was suggested that relevant Executive Directors be present to discuss their respective reports. Members were advised that the team were exploring options to present some Internal Audit reports to other Committees, whilst presenting the full reports for information to the Audit, Risk and Assurance Committee.

STRUCTURED ASSESSMENT

The Committee received the final Structured Assessment report for 2025 and noted the Management response was not included due to timing to complete executive sign-off. This would be presented to the Board in March.

Independent Members sought assurance by asking the following questions:

Had consideration been given to including Llais within audit scope, given their regular input and important role in representing patient voices across Wales?

BH confirmed that Llais was taken into account and were contacted as part of the structured assessment to understand what they are hearing locally and how patient feedback was being collected and used. Llais reports were regularly reviewed, and issued raised, were considered in the audit work.

The Committee welcomed the positive findings within the report, particularly recognition of the Board Assurance Framework (BAF), and the acknowledgement of effective engagement with Llais. Members noted that clarity on financial plans should emerge in the coming months, with Grant Thornton involved, and agreed that making savings more visible would be helpful. A query was raised in terms of what "tailored

individual support for Independent Member's" means and noted this could be discussed further at an upcoming Board Development session.

Members also raised that following an introductory meeting with the newly formed JCC in January 2025, to consider a follow up session, focused specifically on performance issues, such as ambulance response, rising costs, and Recommendation 4. This would be explored with the Director of Corporate Governance and relevant Executives.

Action: Director of Corporate Governance

Had thought been given to looking beyond Wales, to see whether their Board processes or governance approaches offer lessons, rather than relying solely on a Wales centred perspective?

BH confirmed that they benchmark structured assessment criteria against governance models both within and outside Wales and update the approach each year. Some measures may be dropped if they no longer add value and produce all Wales themes by moderating findings across Health Boards, highlighting common issues and strengths.

Had the Health Board planned to refresh its strategic risks given they were incorporated into the annual plan?

SG explained that strategic risks were already integrated into the planning process as the plan is developed. Following anticipated Board approval of the annual plan in March, a dedicated Board Development session would be used in April/May each year to review and update the strategic risks to ensure they remain aligned. A major review took place last year, and further refinements are expected over the coming months based on feedback being received.

It was noted that Board members may benefit from more targeted training, in areas like finance to ensure a strong baseline understanding when scrutinising information. Annual committee self-reflections were acknowledged, but the report suggested a greater focus on tailored individual Independent Member training.

The Committee **RECEIVED** and **DISCUSSED** the External Audit Report and Structured Assessment.

5.5 COUNTER FRAUD ANNUAL PLAN AND REPORTS (ARA/25/096)

PH advised the committee that both the Head of Counter Fraud and the Local Counter Fraud Officer were currently absent, and mitigating actions were being worked through with Swansea Bay. This had caused a delay in bringing the Counter Fraud Plan to the committee. A follow up meeting was scheduled for Thursday, after which a position statement would be shared with the committee to provide assurance ahead of the May meeting.

Action: Executive Director of Finance, Capital and Support Services

The Committee **RECEIVED** a verbal update on the current position and would receive assurance outside of the meeting on Counter Fraud reporting.

5.6 WELSH HEALTH CIRCULAR (WHC) AND MINISTERIAL DIRECTIONS (MDS) TRACKER (ARA/25/097)

SG introduced the report and provided an overview of the current position of Welsh Health Circulars and Ministerial Directions. A typo was noted on the cover page and

should indicate the correct figure of three WHCs showing no progress, the correct figure was three, reflecting a better position than reported.

The committee was reminded that the Health Board must report annually to Welsh Government on WHC and Ministerial Direction implementation as part of the wider Annual Report, and the position would directly inform that submission.

Independent Members sought assurance by asking the following questions:

The committee raised concerns over WHC 2022 006 - Direct Paramedic referral to same day emergency care as this linked to discussions in other committees. There was an interest as to why the action was partially complete, given the importance of SDEC. An update would be provided to members outside of the committee.

Action: Director of Corporate Governance

Comments were raised about the report as an assurance tool identifying the lack of detail reported against actions marked as Partially Complete could make taking assurance difficult. For those WHCs that were reported as No Progress, some had no explanation or expected timescales of completion. Committee Members identified that some aspects of the report lacked sufficient follow up, audit trail, or analysis to understand the position.

The Committee highlighted the importance of strengthening the report.

RA highlighted queries about WHC 2025 051 - Safety netting discharge leaflets for adults and children as no update had been provided. Emphasis was drawn to the importance of providing patients with appropriate take-home guidance. The committee requested for further assurance to be provided outside of the meeting.

Action: Director of Corporate Governance / Director of Nursing, Quality, Safety and Family Health

The Committee **RECEIVED** the report and **REVIEWED** those WHCs and MDs reported as No Progress. The Committee **NOTED** that the position would be reported to Audit Wales, Internal Audit and Welsh Government for scrutiny and review as part of the Annual Report 2025/26.

5.7 AUDIT FINDINGS TRACKER (ARA/25/098)

SG introduced the Audit Tracking Report and highlighted the current position showed an improvement, with 66 open recommendations, the lowest level in many years. SG reported the overdue items remained, including three internal audit reports approaching the six month deadline.

It was noted that the five overdue actions from the mattresses audit had been highlighted. A specific follow up of this audit had now been included in the internal audit plan, which would allow clearer assurance on the true status of the actions. An update would be provided at the May meeting.

The Committee raised concern around the proportion of audit actions currently off track, noting that although the position had improved, having around a third delayed needed to be understood as to the reasons why. The tracker showed which actions were overdue but did not clearly explain why they were off track or how recovery would be achieved. It was noted a lack of thematic analysis, prioritisation, and clarity on

underlying barriers—such as capacity, process issues, or structural challenges. While the report was helpful for understanding the current status, more work could be developed to add sufficient insight into the reasons behind delays or the steps needed to improve the position going forward.

It was acknowledged that significant progress had been made in improving the audit tracking process and it remained an ongoing piece of work. Feedback from members was welcomed, with assurance that further refinements would be explored to ensure the report continues to provide meaningful value and supports members in gaining assurance.

The Committee **CONSIDERED** the position of outstanding Audit Findings and **TOOK ASSURANCE** that the organisation has an appropriate system for tracking and responding to Audit Recommendations, with a particular focus on those findings given high priority ratings

5.8 ORGANISATIONAL REGISTER OF INTERESTS, GIFTS AND HOSPITALITY (ARA/25/099)

SG provided the committee with an overview of the progress made over the past 1–2 years in strengthening standards of behaviour processes. Communications, education, and engagement by the team had increased awareness of standards, gifts and hospitality, and the importance of declaring interests. This had led to a noticeable rise in entries on the gifts and hospitality register. While positive progress had taken place, there remains an ongoing programme of improvement, with further work planned to continue to promote uptake across the organisation.

Independent Members sought assurance by asking the following questions:

Was there any oversight of declared interests beyond individuals submitting their forms, to ensure any concerned interests were identified and followed up?

It was confirmed that oversight of declared interests sits primarily with the individual's line manager, who was responsible for assessing the impact of any declared interest and determining whether any action was needed. Work was underway with HR to embed the responsibility into induction and PADR processes, ensuring managers understand their obligations. The team also provides advice and support on managing specific cases where needed.

The Committee were also advised that declared interests inform the related party notes in the annual accounts, with a £1,000 materiality threshold. Conflicts are also checked through the National Fraud Initiative, which periodically matches staff bank details with external payments and directorships.

The Committee **RECEIVED** the contents of register of interests for Powys Teaching Health Board members and those staff with budget oversight and the PTHB Gifts and Hospitality Register and **TOOK ASSURANCE** that the organisation had appropriate processes to support the collection management and reporting of declarations of interest.

5.9 BOARD ASSURANCE FRAMEWORK AND STRATEGIC RISK REGISTER (ARA/25/100)

There was agreement that there was not sufficient time to discuss the Board Assurance Framework and Strategic Risk Register and could not be given adequate attention given time constraints.

The Committee recognised that the framework had developed well, and the reassurance mapping was welcomed, but a fuller future discussion would be scheduled.

Action: Director of Corporate Governance

The Committee **RECEIVED** the report agreed to **DEFER** the Board Assurance Framework and Strategic Risk Register.

5.10 REVIEW TERMS OF REFERENCE (ARA/25/101)

SG presented the annual review of committee Terms of Reference, noting that a comprehensive revision had been carried out last year. No material changes were proposed, aside from strengthening references to digital within the committee's purpose. Members were invited to provide comments verbally or via email before the Terms of Reference proceed to the Board for approval in May.

The Committee

- **RECEIVED** the report,
- **ENDORSED** the proposed amendments to the Terms of Reference
- **AGREED** that the Chair of the Committee and Director of Corporate Governance would finalise the revised Terms of Reference for presentation to the Board in May 2026 for approval.

5.11 SINGLE TENDER WAIVER (including extensions to contracts) (ARA/25/102)

SP introduced the report and confirmed that one single tender waiver had been enacted since the previous meeting, relating to Healthcare Research Wales (HCRW), a hosted body of the Health Board responsible for R&D across NHS Wales. The waiver concerned a procurement request for R&D activity originating in NHS England that is now being expanded to the devolved nations, including Wales. HCRW's budget and work plan was agreed with Welsh Government.

Independent Members sought assurance by asking the following questions:

Why was the HCRW procurement flowing through the Health Board's accounts rather than being handled directly at Welsh Government level, and does the Health Board have the authority to make the payment?

SP explained that Healthcare Research Wales had expanded its functions, taking on some responsibilities previously held by Welsh Government. Procurement colleagues had overseen the single tender waiver, so additional documentation may exist that is not captured on the form. The position would be checked directly with HCRW, including confirmation of the funding and approval route via Welsh Government.

What specific benefits would the procurement deliver for NHS Wales?

SP highlighted that given the significant investment involved, HCRW would be asked to provide further information. A response would be shared with members outside the committee once received.

Action: Executive Director of Finance, Capital and Support Services

Members suggested seeking information from Healthcare Research Wales (HCRW) to provide broader clarification on the procurement, its purpose, and the wider implications for NHS Wales. It was noted that procurement specialists had already been

involved in the single tender waiver process, but further assurance on the procurement route would be helpful. Broader concerns were also raised about the principle of the investment, including whether Powys might be “doublepaying” for a service already commissioned externally. Further discussion was therefore recommended outside the committee setting.

Action: Executive Director of Finance, Capital and Support Services

The Committee **RECEIVED** the report and **TOOK ASSURANCE** that an effective system of monitoring and reporting single tender waivers was in place.

6 ITEMS FOR DISCUSSION

There were no items for discussion.

7 CONSENT AGENDA

The reports below were taken under the Consent Agenda and recommendations supported:

- **FOR ASSURANCE:**
- **7.1** Internal Audit Reports (Substantial Assurance)
 - Catering Services
- **7.3** PTHB Glossary
- **7.4** Review Standing Orders and Financial Instructions
- **7.5** Committee Governance Action Plan
- **FOR INFORMATION:**
- **7.6** Committee Work Programme 2025/2026

8 OTHER MATTERS

8.1 ANY OTHER BUSINESS (ARA/25/103)

No other business was raised.

8.2 COMMITTEE REFLECTIONS (ARA/25/104)

The following feedback was noted:

- The pace of the meeting was well-judged, with the Chair keeping discussion focused throughout and a broad range of topics covered;
- The committee did not avoid challenging issues, including financial pressures, audit capacity, and affordability.
- There was strong and appropriate scrutiny of overdue, partial, or no progress actions on the Audit tracker, sending a clear message.
- The structured assessment prompted valuable self-reflection on the nature and purpose of scrutiny, including what good scrutiny looks like and whether the right issues are being scrutinised.
- The meeting was described as well-run and thought-provoking, with thanks offered to members and to the Chair for maintaining focus and preventing discussions from going off track.

8.3 DATE OF NEXT MEETING (ARA/25/105)

12 May 2026 via Microsoft Teams

Meeting closed at 13:03.