

AUDIT, RISK & ASSURANCE COMMITTEE

CONFIRMED

MINUTES OF THE MEETING HELD ON TUESDAY 26 JANUARY 2021 VIA MICROSOFT TEAMS MEETING

Present:

Tony Thomas	Independent Member – Finance (Committee Chair)
Mark Taylor	Independent Member – Capital and Estates
Ian Phillips	Independent Member – ICT

In Attendance:

Carol Shillabeer	Chief Executive
Rani Mallison	Board Secretary
Sarah Pritchard	Head of Financial Services
Helen Higgs	Head of Internal Audit
Melanie Goodman	Internal Audit
Alison Butler	Audit Wales
Dave Thomas	Audit Wales
Emma Rees	Internal Audit
Kirsty James	Local Counter Fraud Officer
Matthew Evans	Head of Local Counter Fraud Services
Sam Moss	Assistant Director of Finance
Sophie Corbett	Internal Audit

Committee Support

Caroline Evans	Head of Risk and Assurance
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Apologies

Pete Hopgood	Director of Finance, Information and IT
Osian Lloyd	Internal Audit
Felicity Quance	Internal Audit
Elaine Matthews	External Audit (Audit Wales)
Matthew Dorrance	Independent Member – Local Authority
Mel Davies	Vice Chair
Jacqui Wilding	CHC

ARA/20/89	<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/20/90	<p>DECLARATIONS OF INTERESTS</p> <p>The Committee Chair INVITED Members to declare any interests in relation to the items on the Committee agenda.</p> <p>None were declared.</p>
ARA/20/91	<p>MINUTES FROM THE PREVIOUS MEETING FOR RATIFICATION</p> <p>The minutes of the meeting held on 3 November 2020 were RECEIVED and AGREED as being a true and accurate record.</p>
ARA/20/92	<p>MATTERS ARISING FROM PREVIOUS MEETINGS</p> <p>There were no matters arising from the previous meeting.</p>
ARA/20/93	<p>COMMITTEE ACTION LOG</p> <p>The Committee received the action log and the following updates were provided.</p> <p>ARA/19/68: Executive Committee has approved a training programme for Investigating Officers with a core pool of officers established. The Committee AGREED that this action is to be closed.</p> <p>ARA/19/115e (The management response in respect of the timeliness of signing of contract documentation will be picked up with the Director of Planning & Performance): It is proposed that this action is closed from the action tracker. Agenda item 3.4a provides the Committee with substantial assurance on capital systems. Any future issues would be addressed in individual audit reviews. The Committee AGREED that this action is to be closed.</p> <p>ARA/19/115e (The management response in respect of the timeliness of signing of contract documentation will be picked up with the Director of Planning & Performance): This action has been identified as priority level 3 for implementation and will continue to be tracked via the audit recommendations process.</p> <p>ARA/20/59: A Losses and Special Payments Report is scheduled on the agenda under item 3.3. The Committee AGREED that this action is to be closed.</p> <p>ARA/20/64: To be arranged for March 2021.</p>

ARA/20/82: Action transferred to the Experience, Quality & Safety Committee Action Log, as requested by ARA Committee (November 2020).

ARA/20/94 APPLICATION OF SINGLE TENDER WAIVERS (STWs)

Sarah Pritchard presented the previously circulated paper which sets out the requirement for all single tender waiver and extension of contracts to be reported to the Audit Risk and Assurance Committee. Single tender waiver shall only be permitted when a single firm or contractor or a proprietary item or service of a special character is required and as set out in law. Single tender waiver shall only be employed following a formal submission and with the express written authority of the Chief Executive, or designated deputy having taken into consideration due regard of procurement requirements.

Sarah Pritchard advised that there were two STW requests made between 1 October 2020 and 31 December 2020 and signed by the Chief Executive, as follows: -

Single Tender Reference	Request to waive QUOTE or TENDER threshold?	Name of Supplier	Item	Reason for Waiver	Date of Approval	Value £	Length of Contract	Prospective/ Retrospective	Appendix Ref
POW20210 10	Quote	Anne Phillimore	Independent Investigation services	Time critical response required to Ombudsman requirement	04/11/2020	£6,600	To complete 1 assignment	Prospective	A1
POW20210 09	Tender	Oswestry Limited Liability Partnership	Healthcare service delivered on Health Board Premises	No NHS Provision available and clinical need	02/12/2020	£40,500	12 months	Prospective	A2

Mark Taylor identified that the paperwork is not complete at section 2, page 12 of the report. Sarah Pritchard stated that she will follow that up to ensure completeness.

The Committee RATIFIED the approval of the STW.

ARA/20/95 COVID-19 DECISION MAKING & FINANCIAL GOVERNANCE

Sam Moss presented the previously circulated paper which outlines the changes to the operational processes overseen by the finance function in support of COVID-19 and outlined in 'FCP Interim Covid-19 Decision Making & Financial Governance'.

	<p>COVID-19 - Financial Guidance to NHS Wales' Organisations was issued by the Director General for Health & Social Care / NHS Wales Chief Executive on 30th March 2020. This outlined the need to maintain excellent stewardship and governance at a time of significant disruption to the standard operating practices of NHS Wales.</p> <p>Following the publication of the guidance an interim FCP was draft by Finance for PTHB, with the aim of outlining the changes required to existing FCP's and SFI to meet the challenges and pace of dealing with the Covid-19 Pandemic as well as outlining the new procedures required to manage the Covid-19 expenditure.</p> <p>Sam Moss advised that following the publication of the WG guidance on 30th March an initial draft of the FCP was submitted for approval at Gold. The pace of the pandemic has resulted in updated guidance and direction being published on a regular basis. To ensure the Interim FCP remains 'live' and relevant it was agreed the FCP would be updated as required. Updated versions are uploaded to the intranet following sign off by Audit, Risk & Assurance Committee, thus enabling the latest version to be available to PTHB staff at all times. The Committee is presented with update #5 of the Interim FCP for approval.</p> <p>Rani Mallison stated that the revised FCP has been presented to Strategic Gold Group, and is supported from an Executive perspective.</p> <p>Mark Taylor queried the process of 'accelerated' approval of Capital submissions, on page 18 of the FCP, and asked how will that be reported to the relevant committee.</p> <p>Sam Moss stated that this needs to be adjusted in the next update of the FCP, to reflect the Covid-19 governance structure, which stipulates that reporting from Gold goes directly to Board.</p> <p>Rani Mallison confirmed that the committees don't have delegated decision-making in respect of capital bids.</p> <p>The Committee Chair questioned whether staffing costs related to mass vaccination are allocated from Welsh Government Covid-19 funding. Sam Moss stated that Welsh Government is refunding us for all costs that are above and beyond the health board's standard allocation. Carol Shillabeer confirmed that we are recharging the costs that we are incurring.</p> <p>The Committee APPROVED Update #5 of the Interim FCP.</p>
ARA/20/96	<p>AUDIT RECOMMENDATION TRACKING</p> <p>Caroline Evans presented the previously circulated report which provides an overview of outstanding audit recommendations, and the re-prioritisation for implementation of these audit recommendations during the COVID-19 pandemic.</p>

Caroline Evans advised that future updates on progress of the re-prioritised recommendations will be presented to the Audit, Risk and Assurance Committee on the basis outlined in the re-prioritised approach, as follows: -

Priority level 1	<ul style="list-style-type: none"> Action(s) within the Q3/4 Winter Protection Plan are dependent on implementation of this recommendation Delivery of the Board's agreed Strategic Priorities are dependent on implementation of this recommendation High risk to patient or staff safety / wellbeing identified Prioritised Compliance with legal requirement / statutory duty identified 	All outstanding recommendations to be implemented by 31 st March 2021, except for recommendations with original agreed deadlines that exceed this date.
Priority level 2	<ul style="list-style-type: none"> Action(s) within the Q3/4 Winter Protection are not supported by implementation of this recommendation Low risk to patient or staff safety / wellbeing identified Compliance with legal requirement / statutory duty identified 	All outstanding recommendations to be implemented during quarters 1 and 2, and by 30 th September 2021, with the exception of recommendations with original agreed deadlines that exceed this date.
Priority level 3	<ul style="list-style-type: none"> Action(s) within the Q3/4 Winter Protection are not supported by implementation of this recommendation No risk to patient or staff safety / wellbeing identified No legal / compliance issues identified 	All outstanding recommendations to be implemented during quarters 2 and 3, and by 31 st December 2021, with the exception of recommendations with original agreed deadlines that exceed this date.

Based on the re-prioritised approach, the overall summary position in respect of overdue audit recommendations is: -

Overdue Internal Audit Recommendations					
	2017/18	2018/19	2019/20	2020/21	TOTAL OUTSTANDING
	Number	Number	Number	Number	Number
Priority 1	0	0	2	1	3
Priority 2	5	2	19	0	26
Priority 3	1	0	13	0	14
Not Yet Prioritised	2	0	3	1	6
TOTAL	8	2	37	2	49

Overdue External Audit Recommendations				
	2018/19	2019/20	2020/21	TOTAL OUTSTANDING
	Number	Number	Number	Number
Priority 1	0	0	0	0
Priority 2	2	1	4	7
Priority 3	1	0	2	3
Not Yet Prioritised	1	0	8	9
TOTAL	4	1	14	19

Rani Mallison stated that the position is quite positive given the position over the last year. This is a pragmatic, risk-based approach, and is a great step forward.

Carol Shillabeer stated that appendices A and B help us to see that we have made progress on the implementation of audit recommendations, and indicate that the number of outstanding recommendations is a relatively small number against the totality, which is useful information and contexts.

Mark Taylor stated that some of the tables (appendices C-I) were difficult to follow on the screen, but agree overall the position is positive. Caroline Evans confirmed that this is an issue with conversion from Excel to PDF, and will circulate the files separately to the Committee.

Action: Head of Risk and Assurance

Ian Phillips stated it would be helpful to see the column of progress of work underway completed for all recommendations, as a minority of them have not been completed.

Rani Mallison added that work was initiated to develop an online tracker database that will be more user friendly than Excel spreadsheets, but this work has been delayed due to the pandemic. Over time that will be much easier for members to view the detail behind, with a hyperlink to the information.

The Committee RECEIVED and NOTED the Audit Recommendation Tracking update.

ARA/20/97

LOSSES AND SPECIAL PAYMENTS REPORT, INCLUDING BENCHMARKING

Sarah Pritchard presented the previously circulated interim report for the period 1st April 2020 to 31st October 2020.

Sarah Pritchard advised that losses and special payments are items that the Welsh Government would not have contemplated when they passed legislation or agreed funds for the NHS; such payments would also include any ex gratia payments made by the THB.

By their nature they are items which should be avoidable and should not arise. They are subject therefore to special control procedures and are included within a separate note in the THB's annual accounts.

The following relate to payments made on behalf of cases for which Powys THB have responsibility.

	No. of payments/Receipts	No. of cases	£
Clinical Negligence / Personal Injury (Payment)	9	5	£155,570.00

	<table border="1"> <tr> <td>Redress Payments</td> <td>9</td> <td>6</td> <td>£6,670.00</td> </tr> <tr> <td>Other Special Payments</td> <td>2</td> <td>2</td> <td>£727.92</td> </tr> </table> <p>The Committee RECEIVED and NOTED the Losses and Special Payments Report.</p>	Redress Payments	9	6	£6,670.00	Other Special Payments	2	2	£727.92				
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ARA/20/98	<p>INTERNAL AUDIT PROGRESS UPDATE</p> <p>Helen Higgs presented the previously circulated report which provides progress with the 2020/21 Internal Audit Plan as recorded at January 2021.</p> <p>Helen Higgs advised that progress against the Plan is as follows:</p> <table border="1"> <tr> <td>Number of audits finalised</td> <td>10</td> </tr> <tr> <td>Number of audits issued at draft</td> <td>1</td> </tr> <tr> <td>Number of audits in progress</td> <td>5</td> </tr> <tr> <td>Number of audits not started</td> <td>4</td> </tr> <tr> <td>Year-end reporting</td> <td>2</td> </tr> <tr> <td>Total number of audits in 2020/21 plan</td> <td>22</td> </tr> </table> <p>Helen Higgs stated that since the report was issued, the Cancer Services audit has dropped into the 2021-22 audit programme, and will be replaced by a rapid review of the Mass Vaccination programme.</p> <p>Ian Phillips expressed concern over the deferral of the Concerns Monitoring Tracking audit into 2021-22.</p> <p>Helen Higgs confirmed that the plan has been kept flexible due to the current situation, which means we have a reduced plan; however, items have been deferred rather than deleted from the audit plan.</p> <p>Carol Shillabeer stated there was a danger of multiple pieces of work looking at the same issue concurrently. Given the review of concerns handling that is currently underway, it was felt that the audit would be better off testing any improvements that have been put in place. We can then use this to double-check that the changes have happened.</p> <p>Ian Phillips confirmed he is happy with this approach.</p> <p>The Committee RECEIVED and NOTED the Internal Audit Update.</p>	Number of audits finalised	10	Number of audits issued at draft	1	Number of audits in progress	5	Number of audits not started	4	Year-end reporting	2	Total number of audits in 2020/21 plan	22
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ARA/20/99	<p>INTERNAL AUDIT REPORTS, 2020-21:</p> <p>a) CAPITAL SYSTEMS (SUBSTANTIAL ASSURANCE)</p> <p>Helen Higgs noted the findings of the report as substantial assurance, stating this recognises the journey and improvements made, noting that limited assurance reports and follow-up reports have been reported previously over the past few years.</p> <p>Melanie Goodman presented the findings of the review, which the scope and remit of the audit included the following:</p>												

- Project Feasibility and Approval: appropriate preparation, scrutiny and approval of the required business case/approval documentation;
- Project Initiation – development of the project brief, governance arrangements, including key roles and responsibilities and formulation of project groups;
- Scheme Management: preparation of appropriate project management tools, including the project execution plan, programme, management control plan, reporting mechanisms etc.;
- Appointments: appropriate selection and appointment of the appropriate advisers.

The Committee Chair noted it is a very encouraging report, based on previous reports that have been presented to the Committee.

Mark Taylor highlighted that the assurance rating indicator on page appears to indicate yellow (reasonable assurance) as opposed to green (substantial assurance).

Melanie Goodman confirmed this is an oversight.

b) GP ACCESS STANDARDS (SUBSTANTIAL ASSURANCE)

Emma Rees presented the findings of the review, which sought to provide assurance that the health board is progressing work to support GP practices to comply with the Access Standards, including consideration of the impact of Covid-19 on the arrangements in place.

Ian Phillips highlighted the significant improvements in the October 2020 PRC report on the Access Standards, noting that a lot of those improvements will have enabled our primary care to respond more efficiently to the pandemic, and congratulated staff on the considerable improvement.

Emma Rees confirmed that the Assistant Director of Primary Care received fantastic feedback from a few of the Practice Managers that she spoke with as part of the review, so all credit to the team.

c) PARTNERSHIP GOVERNANCE (LIMITED ASSURANCE)

Sophie Corbett presented the findings of the review, which focused on the Live Well: Mental Health partnership as a tracer for the review. The partnership is in place to drive forward the implementation of the Hearts and Minds: Together for Mental Health strategy for improving the mental health and emotional wellbeing of the people of Powys.

Mark Taylor stated that we seem to be doing it, but we're not documenting how, and what we should be doing as part of the process. Sophie Corbett confirmed there is plenty of evidence to demonstrate that the activity is happening and that there are positive outcomes, however,

it's not clearly demonstrated how that is happening to report into the RPB and to provide assurance to the health board that the partnership is effective.

Carol Shillabeer noted the distinction between the partnership working and the partnership reporting, which is what the review focused on. Carol clarified that the review doesn't focus on the effectiveness of the partnership working, rather the reporting and the partnership governance framework.

The Committee RECEIVED and NOTED the update.

ARA/20/100

COUNTER FRAUD UPDATE

The Committee Chair informed the Committee that the Independent Members of the Committee held a very useful meeting this morning, prior to the Committee, with Matthew Evans and Kirsty James. It was agreed that in future we will meet with them as Independent Members twice a year.

Matthew Evans presented the previously circulated report, which provides an update on key areas of work undertaken by the Health Board Local Counter Fraud Specialists since the last meeting.

Matthew Evans advised that resource utilised in line with the four Strategic Areas aligned to NHS Counter Fraud Standards as of 31st December 2020 is as follows:

Strategic Area	Resource Allocated	Resource Used
Strategic Governance	25	24
Inform and Involve	40	22
Prevent and Deter	57	37
Hold to Account	106	31
TOTAL	228	114

Rani Mallison offered a formal welcome to Matthew and Kirsty, as it is their first committee meeting with us.

Carol Shillabeer stated that the disruption of the pandemic does perhaps open us up to the potential for increased fraud. Further down the line as we transition out of the pandemic, it would be good to identify where our biggest risks might be.

Matthew Evans confirmed that they are considering this when undertaking risk assessments, in terms of returning controls to a more

	<p>robust level. They are therefore mindful of this and also following guidance from the NHS Counter Fraud Authority.</p> <p>The Committee RECEIVED and NOTED the External Audit Update.</p>
<p>ARA/20/100</p>	<p>COUNTER FRAUD PROACTIVE EXERCISE – PRE-EMPLOYMENT CHECKS</p> <p>Kirsty James presented the previously circulated report, in relation to an exercise completed by Counter Fraud to review pre-Employment Check arrangements. In response to an identified risk, an exercise was undertaken to seek assurance that agency staff supplied to the health board have had the relevant pre-employment checks completed and recorded in line with the contract specification for the supply of Registered Agency Nurses, Midwives and Health Visitors, Healthcare Assistants and Operating Department Practitioners to Health Boards and Trusts in Wales.</p> <p>Kirsty James advised that the process of conducting and retaining pre-employment checks is complied with by agencies, as well as the Health Board itself in relation to substantive staff. However, there are concerns around potential bad practice with regards to verification of qualifications/certificates and regular DBS checks.</p> <p>The LCFS also had difficulty with some agencies supplying information when requested to do so. There is risk to the Health Board in instances of issues arising in relation to supplied staff and subsequent verification by the Health Board of that workers relevant documentation. It is imperative that the health board is given access to the PECs when requested in line with Agreement.</p> <p>There is also risk to the health board when agencies do not conduct regular DBS checks on agency staff. Regular checks should be undertaken in order to ensure the safety of all patients and staff. Responsibility for notification of incidents that affect DBS checks should be shifted to agencies, ensuring that they are actively verifying staff remain safe to work with patients</p> <p>The Committee Chair requested clarification and a comment in relation to the findings within the report that stated that Coyle’s Agency failed to respond to the exercise and the request for information.</p> <p>Kirsty James confirmed that there were two agencies that would not interact, and therefore it was not possible to carry out any checks. The Committee Chair who would follow that up from a health board perspective.</p> <p>Matthew Evans stated it is an all Wales agreement and we want to drive compliance with the agreement, and there are mechanisms to ensure that. It is the responsibility of the health board to raise those issues. Carol Shillabeer stated this is a fundamental safeguarding issue, and will raise this with the Executive Director of Workforce & OD and Support Services, to understand the type and usage of staff, before considering next steps.</p>

	The Committee RECEIVED and NOTED the External Audit Update.																						
ARA/20/101	<p>EXTERNAL AUDIT UPDATE</p> <p>Dave Thomas introduced Alison Butler as Accounts Audit Manager going forward.</p> <p>Dave Thomas presented the previously circulated report, which provides an update on current and planned Audit Wales work.</p> <p>Dave Thomas advised on the following audit work that is currently underway: -</p> <table border="1"> <thead> <tr> <th>Topic</th> <th>Executive Lead</th> <th>Focus of the work</th> <th>Current status</th> </tr> </thead> <tbody> <tr> <td>Orthopaedic services – follow up</td> <td>Medical Director</td> <td>This review will examine the progress made in response to our 2015 recommendations. The findings from this work will inform the recovery planning discussions that are starting to take place locally and help identify where there are opportunities to do things differently as the service looks to tackle the significant elective backlog challenges.</td> <td>Report being drafted</td> </tr> <tr> <td>Review of the Welsh Health Specialised Services Committee (WHSSC)</td> <td>Chief Executive Officer</td> <td>WHSSC is responsible for the joint planning of Specialised and Tertiary Services on behalf of Local Health Boards in Wales. This work will use aspects of our structured assessment methodology to examine the governance arrangements of WHSSC. Our findings will be summarised into a single national report.</td> <td>Report drafting</td> </tr> <tr> <td>Test, Track and Protect</td> <td>Director of Public Health</td> <td>In response to the Covid-19 pandemic, this work will take the form of an overview of the whole system governance arrangements for Test, Track and Protect, and of the Local Covid-19 Prevention and Response Plans for each part of Wales.</td> <td>Clearance process; publication expected February 2021</td> </tr> <tr> <td>Quality Governance</td> <td>Director of Nursing</td> <td>This work will allow us to undertake a more detailed examination of factors underpinning quality governance such as strategy, structures and processes, information flows, and reporting. This work follows our joint review of Cwm Taf Morgannwg UHB and as a result of findings of previous structured assessment work across Wales which has pointed to various challenges with quality governance arrangements.</td> <td>Set-up meeting held</td> </tr> </tbody> </table>			Topic	Executive Lead	Focus of the work	Current status	Orthopaedic services – follow up	Medical Director	This review will examine the progress made in response to our 2015 recommendations. The findings from this work will inform the recovery planning discussions that are starting to take place locally and help identify where there are opportunities to do things differently as the service looks to tackle the significant elective backlog challenges.	Report being drafted	Review of the Welsh Health Specialised Services Committee (WHSSC)	Chief Executive Officer	WHSSC is responsible for the joint planning of Specialised and Tertiary Services on behalf of Local Health Boards in Wales. This work will use aspects of our structured assessment methodology to examine the governance arrangements of WHSSC. Our findings will be summarised into a single national report.	Report drafting	Test, Track and Protect	Director of Public Health	In response to the Covid-19 pandemic, this work will take the form of an overview of the whole system governance arrangements for Test, Track and Protect, and of the Local Covid-19 Prevention and Response Plans for each part of Wales.	Clearance process; publication expected February 2021	Quality Governance	Director of Nursing	This work will allow us to undertake a more detailed examination of factors underpinning quality governance such as strategy, structures and processes, information flows, and reporting. This work follows our joint review of Cwm Taf Morgannwg UHB and as a result of findings of previous structured assessment work across Wales which has pointed to various challenges with quality governance arrangements.	Set-up meeting held
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ARA/20/102	<p>EXTERNAL AUDIT ANNUAL REPORT</p> <p>Dave Thomas presented the previously circulated report, which summarises the findings from the 2020 audit work at the health board, undertaken to fulfil the Auditor General responsibilities under the Public Audit (Wales) Act 2004.</p> <p>Dave Thomas advised the following key messages within the report:</p> <table border="1"> <tbody> <tr> <td>Audit of accounts</td> <td>I concluded that the Health Board's accounts were properly prepared and materially accurate and issued an unqualified audit opinion on them. My work did not identify any material weaknesses in the Health Board's internal controls (as relevant to my audit). However, I placed two Emphasis of Matter paragraphs in my report to draw attention to disclosures in the accounts relating to Clinicians' pension tax contingent liabilities and the effects of COVID-19 on the estimation of valuations of land and buildings. I brought</td> </tr> </tbody> </table>			Audit of accounts	I concluded that the Health Board's accounts were properly prepared and materially accurate and issued an unqualified audit opinion on them. My work did not identify any material weaknesses in the Health Board's internal controls (as relevant to my audit). However, I placed two Emphasis of Matter paragraphs in my report to draw attention to disclosures in the accounts relating to Clinicians' pension tax contingent liabilities and the effects of COVID-19 on the estimation of valuations of land and buildings. I brought																		
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		<p>several additional issues to the attention of officers and the Audit, Risk and Assurance Committee which are set out in my detailed report below.</p> <p>The Health Board achieved financial balance for the three-year period ending 31 March 2020, and had no other material financial transactions that were not in accordance with authorities nor used for the purposes intended, so I have issued an unqualified opinion on the regularity of the financial transactions within the Health Board's 2019-20 accounts.</p> <p>As the Health Board achieved financial balance and had an approved three-year plan in place and there were no other issues which warranted highlighting, no substantive report was placed on the Health Board's accounts.</p>
	<p>Arrangements for securing efficiency, effectiveness and economy in the use of resources</p>	<p>The Health Board maintained overall good governance during the COVID-19 pandemic</p> <p>The Health Board adapted its financial control procedures to manage during COVID-19 but there is an increasing risk to financial balance at the end of 2020-21</p> <p>Operational plans are informed by data modelling and demonstrate a clear commitment to staff wellbeing and, although progress and performance is monitored and reported, information on commissioned services is currently limited</p> <p>The Health Board demonstrates a commitment to counter-fraud, has suitable arrangements to support the prevention and detection of fraud and is able to respond appropriately where fraud occurs</p> <p>The Committee Chair stated it is very pleasing to receive such a positive report, and expressed congratulations to Executives, particularly the Director of Finance and Chief Executive.</p> <p>Carol Shillabeer agreed it is a good report, recognising the huge amount of work that goes into that performance year on year. It has given us the platform to continue to build our strategic development and ambition of being more transformational.</p> <p>Carol Shillabeer stated that the health board is working with Internal Audit to undertake some immediate checks on the Mass Vaccination work, and stated that it would be enormously helpful if that work could be joined up with the Audit Wales and HIW planned inspections of Mass Vaccination.</p> <p>Dave Thomas provided assurance that Audit Wales will engage closely with Internal Audit and HIW, and will take a pragmatic view to avoid duplication. It will be difficult to review an area that is moving so quickly, but as we finalise the plans for the approach we will share that with health boards.</p> <p>Mark Taylor queried the risk of management override of controls, referred to in appendix 3. Should this risk be managed through the vigilance of our management, or is there anything we should be doing as good practice?</p> <p>Alison Butler stated that in every entity management override is seen as a significant risk. However, we have not identified any specific concerns, and therefore this is about maintaining vigilance.</p> <p>The Committee RECEIVED and NOTED the External Audit Annual Report.</p>
<p>ARA/20/103</p>	<p>COMMITTEE WORK PROGRAMME 2020-21</p>	

	<p>The work programme has been developed in-line with respective terms of reference, the Board's Assurance Framework and Corporate Risk Register. The work programme will be reviewed routinely at each meeting.</p> <p>The Committee RECEIVED and NOTED the Committee Work Programme.</p>
ARA/20/104	<p>WELSH GOVERNMENT PROCESSES FOR CONTRACTS AND INTERESTS IN PROPERTY EXCEEDING £1M</p> <p>The letter updates the guidance to reconfirm to all NHS Wales bodies that the authorisation and consideration of notified contracts and applications for the acquisitions or disposals of a lease or any interest in property are delegated to the Director General, Health and Social Services Group.</p> <p>The Committee RECEIVED and NOTED the Revised Contract Procedures</p>
ARA/20/105	<p>ITEMS TO BE BROUGHT TO THE ATTENTION OF THE BOARD AND OTHER COMMITTEES</p> <ul style="list-style-type: none"> • Internal Audit of Partnership Governance (Limited Assurance)
ARA/20/106	<p>ANY OTHER URGENT BUSINESS</p> <p>There was no other urgent business for discussion, and the Chair declared the meeting closed at 12 pm.</p>
ARA/20/107	<p>DATE OF NEXT MEETING</p> <p>9 March 2021, 10:00 am, Microsoft Teams</p>