



AUDIT COMMITTEE WORK PROGRAMME 2017/18

Agenda Item	Standing Item	Non Standing Item	Responsibility	13th April 2017	18th May 2017	31 st May 2017	20th July 2017	14th Sept 2017	16 th Nov 2017	23 rd Jan 2018	15th Mar 2018
Governance, Risk & Internal Controls											
Review Annual Governance Statement		√	Director of Corp. Gov.		√Draft	√Final					
Review the System of Assurance		√	Director of Corp. Gov.				√ ¹				
Review the Risk Management System, including Strategy & Policy		√	Director of Nursing & Patient Experience				√				
Review draft Quality Statement		√	Medical Director				√				
Review the Annual Report (to include the Performance Report) (Deadline 31 st July 2017 – after AGM)		√	Director of Corp. Gov.				√				
Review other reports & policies ² as appropriate		√	Director of Corp. Gov.	√			√				√
Review Standing Orders (and Supporting Schedules)		√	Director of Corp. Gov.	√ ³							√
Receive Declaration of Interest Register ⁴		√	Director of Corp. Gov.				√				
Receive Hospitality Register ⁵		√	Director of Corp. Gov.	√				√			
Receive NWSSP Assurance Reports (within SLA) ⁶		√	NWSSP Head of IA				√				
Receive PPV Annual Report (including comparisons of recoveries made) and Work plan		√	NWSSP PPV Manager		√ ⁷						
Receive NWSSP Audit & Assurance PPV Mid-Year Report		√	NWSSP PPV Manager						√		
Receive Information Governance Board Update Reports	√		Medical Director		√			√	√	√	√

¹ This item was deferred from May 2017 to July 2017 at the request of the Director of Corporate Governance (Email 08/05/17). Advised by Director of Corporate Governance that this was included within the AGS sent to Audit Committee on 31st May 2017.

² The Health Board's Policy on Policies reserves approval for those relating to Corporate Governance, Financial Governance and Risk Management for the Audit Committee

³ In addition to the main review, the Audit Committee asked for the Revised Standards of Business Conduct be deferred from the March 2017 meeting until its April 2017 meeting. (A.Comm Action Log 16/03/17)

⁴ Audit Committee Chair requested that these reports highlight if any declarations include companies which are linked to the Health Board

⁵ The entries in the Hospitality Register need to be considered on a bi-annual basis against contracts let through NWSSP Procurement, and whether these contracts were single tender/quotes or subject to competition.

⁶ Outcomes of these reviews are covered within the Head of IA Annual Report

⁷ Future iterations of the PPV Annual Report to include comparison figures of recoveries made (A.Comm Action Log 19/05/16)

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Receive the Annual Report of the SIRO		✓	Medical Director					✓			
ISA 260 Recommendations – Progress update		✓	Director of Finance					✓ ⁸			
Receive other sources of assurance e.g. Governance Sub Committee Minutes & other Ad Hoc items	✓		Director of Corp. Gov.	✓			✓	✓	✓	✓	✓
Review the Corporate Risk Register	✓		Director of Nursing & Patient Experience	✓			✓	✓	✓	✓	✓
WAO Report Management Responses & Action Plans : a) Structured Assessment 2016 b) Consultant Contract Follow-up ⁹ c) Radiology Service d) Emergency Ambulance Services Commissioning		✓ ✓ ✓ ✓	Chief Operating Officer Medical Director Chief Operating Officer / Director of Therapies & Health Sciences Director of Strategy	✓ ✓			✓ ✓ ¹⁰		✓		
WAO Report : Maternity Services Follow-up Review (01/08/11)		✓	Director of Nursing & Patient Experience				✓ ¹¹				
Single Tender Actions - Procurement		✓	Director of Finance					✓ ¹²			
Internal Audit Report : Human Resources (2015/16 Plan)		✓	Head of Internal Audit/Director of HR					✓ ¹³			
CHC Performance Report (on a quarterly basis)		✓	Nurse Director		✓		✓		✓		✓

⁸ Update requested by the Audit Committee at its September 2017 meeting (A. Comm Action Log 31st May 2017)

⁹ The original was received at the January 2017 meeting but amendments needed. Revised plan to be brought back to the April 2017 meeting. It was also requested that a progress update be received in by September 2017 (A.Comm Action Log 13/04/17). Since the date of the Sept meeting was changed, the Medical Director is not available so this item has been deferred to the next meeting in Nov 2017.

¹⁰ Report and Management response to be presented to the Audit Committee with Sian Harrop-Griffiths and Stephen Harrhy (Chief Ambulance Service Commissioner) in attendance (email from Anne Beegan 25/04/17)

¹¹ An update be provided in summer 2017 regarding the progress made by maternity in response to the recommendations made to WAO Audit Recommendations (A.Comm Action Log 19/05/16)

¹² The Chair of Audit has asked that Head of Procurement attend a future meeting of the Audit Committee to advise on action being taken to reduce Single Tender Actions

¹³ Although the draft report was issued in April 2016, the final report cannot be issued and brought to the A. Comm until the ongoing investigation is concluded, and the timescales is likely to be July 2017 (A.Comm Action Log 16/03/17). Advised by internal audit that this report will not be available until September meeting.

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			(Primary Care & Community)								
Section Nine of the Social Services & Wellbeing Action Update		✓	Director of Finance				✓ ¹⁴				
NWSSP Accounts Payable Services to ABMU		✓	Director of Finance					✓ ¹⁵			
Single Nurse Rostering System (Audit Review) ¹⁶		✓	Director of Nursing & Patient Experience								
Medical Appraisal to Support Revalidation Follow Up – Progress Update		✓	Medical Director					✓ ¹⁷			
WAO Report : Radiology Services – Action Plan Update report		✓	Director of Therapies & Health Sciences							✓ ¹⁸	
Financial Focus											
Agree Annual Accounts Timetable & Plan		✓	Director of Finance							✓	
Review of Annual Accounts Update Report		✓	Director of Finance								✓
Review Annual Accounts		✓	Director of Finance		✓Draft	✓Final					
Receive Remuneration & Staff Report		✓	Director of Finance		✓Draft	✓Final					
Receive Bridgend Clinic Trading Account		✓	Director of Finance				✓				
Receive summary on Capital Contracts & Consultant Appointments		✓	Director of Finance				✓				
Receive Financial Control Procedure Review Plan		✓	Director of Finance						✓		
Review risks and controls around Financial Management Receive Finance Update ¹⁹	✓		Director of Finance				✓	✓	✓	✓	✓

¹⁴ An update be provided at the July 2017 meeting regarding part nine of the Social Services and Wellbeing Act and the funding of continuing healthcare patients within care homes (Paul Gilchrist) (A. Comm Action Log 16/03/17)

¹⁵ An update be provided in six-months (A.Comm Action Log 16/03/17)

¹⁶ An update to the nurse rostering system be received at the July 2017 meeting (A. Comm Action Log 16/03/17). Discussions between the Chair of Audit and COO/Director of Nursing took place in August 2017, where it was agreed that an internal audit review would take place in quarter 3 and the report would be received in due course. Further discussions with the Interim Director of Nursing in December agreed to delay the review to 2018/19 and so the review has been removed from the 2017/18 workplan.

¹⁷ Chair of Audit agreed with Medical Director that an update on progress against the Action Plan would be presented to the Audit Committee at its September meeting (email from Jan 10/04/17)

¹⁸ Chair of Audit requested an update on progress (A.Comm Log 20/07/17)

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Review Losses & Special Payments	√		Director of Finance		√		√	√	√	√	√
Review Audit Registers & Status of Recommendations	√		Director of Finance				√	√	√	√	√
NWSSP Procurement: Single Tender Actions & Quotations ²⁰	√		Director of Finance	√			√	√	√	√	√
NWSSP Procurement : Contract Extensions	√		Director of Finance	√			√	√	√	√	√
Internal Audit											
Review & Approve Annual Plan (to include the Charter)		√	NWSSP Head of IA								√
Receive IA Opinion and Annual Report		√	NWSSP Head of IA	√Draft	√Final	√ ²¹					
Review Progress Reports	√		NWSSP Head of IA	√			√	√	√	√	√
Review Audit Assignment Summary Report	√		NWSSP Head of IA	√	√		√	√	√	√	√
External Audit											
Agree Plan & Fees		√	WAO								√ ²²
Receive Annual Audit Report		√	WAO							√	
Audit of Financial Statements		√	WAO			√					
Review Performance and Progress Reports	√		WAO	√	√		√	√	√	√	√
Clinical Audit											
Review Mid-Year Progress Report		√	Medical Director						√		
Receive Annual Report		√	Medical Director				√ ²³				
Counter Fraud & Security											
Review & Approve Annual Plan		√	LCFS		√						
Receive Annual Report		√	LCFS		√						
Review Self-Assessment against NHS Protect Standards		√	LCFS		√ ²⁴		√ ²⁵				
Review Progress Reports		√	LCFS				√		√		√

¹⁹ Amendment made at the request of the Chair of Audit prior to the November 2017 meeting.

²⁰ Report to include value for money details (A. Comm Action Log 14/09/17)

²¹ Executive Summary only.

²² 2018/19 Audit Plan to be agreed with the Health Board in Late January and so Audit committee paper deferred to March 2018

²³ The clinical audit forward plan to be included as part of the Clinical Audit & Effectiveness Annual Report (A.Comm Action Log 01/08/16)

²⁴ Audit Committee agreed that this would be provided as an Appendix within the LCFS Annual Report

²⁵ Any changes to that included in the LCFS Annual Report be included within the July Progress Report

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Plan How to Discharge Audit Committee Duties											
Self-Assess Committee's Effectiveness		✓	Audit Committee Chair						✓		
Review Effectiveness of Audit (Internal/External/Clinical)		✓	Audit Committee Chair			✓		✓			
Annual Review of Quality & Safety Committee Work		✓	Director of Corp. Gov.				✓				
Review Committee's Terms of Reference		✓	Director of Corp. Gov.								✓ ²⁶
Produce Audit Committee Annual Report		✓	Director of Finance		✓Draft	✓Final					
Review of Induction Programme for New Members		✓	Director of Corp. Gov.		✓						
Private Discussion with Internal & External Audit	✓		Audit Committee Chair	✓	✓	✓	✓	✓	✓	✓	✓

Appendix 1: WAO Audit Plan – Performance Work

2016 Audit Plan ²⁷		
Work in Progress	Executive Lead	Date Considered /Planned at Audit Committee
Emergency ambulance service commissioning (Thematic Review)	Alex Howells	November 2016 March 2017 May July 2017
Structured Assessment	Alex Howells / Steve Combe	January 2017
GP Out of Hours (Thematic Review)	Alex Howells	March May July September 2017
All Wales Comparisons from 2016 Structured Assessment (IMTP, Board Assurance Frameworks and Financial Reporting to Boards)	Steve Combe, Sian Harrop-Griffiths & Paul Gilchrist	July September November 2017
Discharge Planning (Thematic Review)	Rory Farrelly	July Sept Nov 2017 March 2018
Annual Audit Report for 2016		January 2017
2017 Audit Plan		January 2017 – March 2017
Follow-up Out Patient Appointments – Progress Update (Local Follow-up)	Rory Farrelly	Sept Nov 2017 March 2018
Thematic Review : Cross Sector	Whilst this was in the original plan, advised by WAO August 2017 that this was not intended as a	

²⁶ Agreement to defer to March 2018 between Chair of Audit and newly appointed Director of Corporate Governance

²⁷ All work to be undertaken between February 2016 and March 2017. Timescales for individual projects will be discussed with the Health Board and detailed within the specific project briefings produced for each study.

	separate report but as an assessment to support the 3 thematic reviews
Local Project	Advised by WAO August 2017 that the planned work around governance arrangements for ARCH resulted in an advisory meeting with the Chairman, and a gateway review was then arranged