

24 Heol y Gadeirlan / Cathedral Road  
Caerdydd / Cardiff CF11 9LJ  
Ffôn / Tel: 029 20 320500  
info@audit.wales / post@archwilio.cymru  
www.audit.wales / www.archwilio.cymru

Mrs Tracy Myhill  
Chief Executive  
Swansea Bay University Health Board  
One Talbot Gateway  
Baglan Energy Park  
Port Talbot  
SA12 7BR

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<b>Pages</b>	1 of 8

Dear Tracy

**Swansea Bay University Health Board 2019-20 - Audit enquiries to those charged with governance and management**

In my 2020 Audit Plan I set out that I am responsible for obtaining reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether caused by fraud or error. I also set out the respective responsibilities of auditors, management and those charged with governance.

This letter formally seeks documented consideration and understanding on a number of governance areas that impact on my audit of your financial statements. These considerations are relevant to both the management of Swansea Bay University Health Board (the UHB) and 'those charged with governance' (the Board).

I have set out below the areas of governance on which I am seeking views.

1. Management processes in relation to:
  - undertaking an assessment of the risk that the financial statements may be materially misstated due to fraud;
  - identifying and responding to risks of fraud in the organisation;
  - communication to employees of views on business practice and ethical behaviour; and
  - communication to those charged with governance the processes for identifying and responding to fraud.
2. Management's awareness of any actual or alleged instances of fraud.

3. How management gain assurance that all relevant laws and regulations have been complied with.
4. Whether there is any potential litigation or claims that would affect the financial statements.
5. Management processes to identify, authorise, approve, account for and disclose related party transactions and relationships.

The information you provide will inform our understanding of the UHB and its business processes and support our work in providing an audit opinion on your 2019-20 financial statements. I would be grateful if you could complete the attached table in **Appendix 1**.

Your responses should be formally considered and communicated to us on behalf of both management and those charged with governance **by 30 April 2020**. In the meantime, if you need anything further, please contact Jason Blewitt on 07970737478 or by e-mail at [jason.blewitt@audit.wales](mailto:jason.blewitt@audit.wales)

Yours sincerely



**Mike Usher**  
**Engagement Lead**

cc Mrs Lynne Hamilton, Director of Finance

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## Appendix 1

### International Standard for Auditing (UK and Ireland) 240 – The auditor’s responsibilities relating to fraud in an audit of financial statements

#### Background

Under the ISA, the primary responsibility for preventing and detecting fraud rests with both management and ‘those charged with governance’, which for Swansea Bay University Health Board (the UHB) is the Board. This includes fraud that could impact on the accuracy of the annual accounts. The ISA requires us, as external auditors, to obtain an understanding of how the Board exercises oversight of management’s processes for identifying and responding to the risks of fraud and the internal controls established to mitigate them.

What is ‘fraud’ in the context of the ISA?

The ISA views fraud as either:

- the intentional misappropriation of the UHB’s assets (cash, property, etc); or
- the intentional manipulation or misstatement of the financial statements.

#### What are we required to do?

We have to obtain evidence of how management and those charged with governance are discharging their responsibilities if we are to properly discharge our responsibilities under ISA240. We are therefore making requests from both management and the Board:

#### Enquiries of management

Question	Response
1. What is management’s assessment of the risk that the financial statements may be materially misstated due to fraud and what are the principal reasons?	The fundamental financial systems are robustly reviewed by internal audit on a regular basis to test that they are being used appropriately and that adequate controls are in place. In addition, the Director of Finance and Audit Committee receive internal audit reports relating to NWSSP (NHS Wales Shared Services Partnership) processing functions including employment services (payroll and recruitment) and

## Enquiries of management

Question	Response
	<p>procurement and accounts payable. These provide assurance regarding financial controls operated within services performed on the health board's behalf under the NWSSP service level agreement (SLA).</p> <p>Consequently, the health board views the risk of material misstatement within the financial statements as minimal. As well as approving the internal and external audit plans for the year, the Audit Committee approves the annual work programme for the local counter fraud specialist team and the post payment verification programme for general medical services (GMS) enhanced Services, general pharmaceutical services and general ophthalmic services (GOS). Annual reports and audit opinions are also produced and reviewed by the committee.</p> <p>The draft annual accounts are reviewed separately by senior key finance staff including the Director of Finance and head of accounting. Analytical reviews are completed and key variances between financial years investigated and explained before they are submitted to Wales Audit Office for audit review. Presentations of the draft and final audited accounts are also prepared which include these key variances for the Audit Committee's review prior to their approval and recommendation for adoption by the board.</p>
<p>2. How can management assure the Board that it has not been inappropriately influenced by external pressures?</p>	<p>The health board's standing financial instructions are designed to ensure probity, accuracy, economy, efficiency, effectiveness and sustainability in the conduct of business. They translate statutory and Welsh Government financial requirements for NHS Wales into day to day operating practice. Together with the adoption of standing orders, a schedule of decisions reserved to the board and a scheme of delegation to officers and others, they provide the regulatory framework for the business conduct of the health board.</p>

## Enquiries of management

Question	Response
	<p>The health board has the following policies in place to ensure due diligence is applied in the operation of health board activity:</p> <ul style="list-style-type: none"> <li>• Standards of business conduct policy (including bribery, fraud)</li> <li>• Counter fraud policy.</li> </ul> <p>It is a requirement that annual declaration of interests are obtained from specific groups of employees and independent members to complete mandatory declarations in respect of any conflicts of interest, or submit a nil return where no interests apply.</p> <p>Regular reports are prepared for the Audit Committee to include single tender action and single quotation procurements, requests for contract extensions, declaration of interest registers and the hospitality register as well as all internal (including capital) and external audit reports.</p> <p>Staff awareness of the above policies is raised during counter fraud awareness presentations.</p>
<p>3. Are management aware of any organisational pressure to meet revenue and capital budgets or other financial constraints?</p>	<p>There are significant internal and external pressures, which have contributed to the inability to prepare and deliver a balanced integrated medium term plan (IMTP) this year. The health board does have financial duties, including statutory ones, that it did not meet, with a year-end deficit of £16.3m reported in its draft accounts for 2018/19.</p> <p>As the health board is in targeted intervention, regular meetings take place between the executive team and Welsh Government to monitor performance in aiming to secure the best outcome in aiming for all financial and non-financial targets.</p>

## Enquiries of management

Question	Response
<p>4. What processes are employed to identify and respond to the risks of fraud more generally and specific risks of misstatement in the financial statements?</p>	<p>The health board has a counter fraud, bribery and corruption policy and response plan in place which is intended to provide direction and help to staff, or board members who identify and/or find themselves having to deal with suspected cases of economic crime. It gives a framework for a response, and advice and information on various aspects and implications of an investigation.</p> <p>A written work plan is produced at the beginning of each financial year, the content of which takes due account of the following:</p> <ul style="list-style-type: none"> <li>• An assessment of the work required to ensure consistent and effective implementation and delivery of the NHS Counter Fraud Authority Fraud, Bribery and Corruption Standards for NHS bodies</li> <li>• Measures required to address any recommendations made following quality assessment reviews undertaken by the NHS Counter Fraud Authority</li> <li>• An assessment of the main risks facing the health board at that time</li> </ul> <p>Progress against the plan is monitored during the year by the Director of Finance and Audit Committee.</p>
<p>5. How has management communicated expectations of ethical governance and standards of conduct and behaviour to all relevant parties, and when?</p>	<p>The health board is committed to ethical corporate governance and the corporate governance framework communicates expectations to staff and board members. The governance framework includes standing orders, standards of business conduct, standing financial instructions, a values and behaviour framework and a variety of corporate policies that outline processes to be followed, for example dress code policy, bribery policy etc. These documents are reviewed annually.</p>

## Enquiries of management

Question	Response
	<p>The health board is a values-based organisation. Working with patients and staff, it has established a values and behaviour framework based upon three core values: 'Caring for each other'; 'Working together' and 'Always improving'. These values will increasingly drive the work of the board, including values-based recruitment and values-based appraisal of staff.</p> <p>Board members are required to live up to the highest ethical standards of integrity and probity and comply fully with the standing orders and the code of conduct. Board members should demonstrate through their behaviour that they are focusing on their responsibilities to citizens, the organisations and its stakeholders.</p> <p>The board and the Audit Committee receive routine updates on governance matters.</p>
<p>6. What arrangements are in place to report about fraud to those charged with governance?</p>	<p>The health board counter fraud policy and response plan contains details of the mechanisms in place for anyone who has a concern to report, anonymously if they so desire, via one of the following routes:</p> <ul style="list-style-type: none"> <li>• To the local counter fraud specialist (all contact details included)</li> <li>• Director of Finance</li> <li>• National fraud and corruption report line</li> <li>• Online at <a href="https://cfa.nhs.uk/reportfraud">https://cfa.nhs.uk/reportfraud</a></li> </ul> <p>In addition, the health board has a raising concerns procedure which aims to:</p> <ul style="list-style-type: none"> <li>• encourage staff to discuss concerns and safety issues as soon as possible, in the knowledge that their concerns will be taken seriously and acted upon as appropriate,</li> <li>• encourage staff to report more serious concerns and suspected wrongdoing as soon as possible, in the</li> </ul>

## Enquiries of management

Question	Response
	<p>knowledge that their concerns will be taken seriously and investigated as appropriate, and where requested that their confidentiality will be respected.</p> <ul style="list-style-type: none"><li>• to provide staff with guidance as to how to raise those concerns.</li><li>• to assure staff that they should be able to raise genuine concerns without fear of reprisals, even if they turn out to be mistaken.</li></ul> <p>The procedure outlines a three stage process for raising concerns and under stage one, it states that any concerns regarding potential fraud or corruption should be raised initially with the local counter fraud specialist team on 01792 618806. Alternatively, reports can be made via the fraud and corruption reporting line or website. Full contact details are available via the counter fraud pages of the health board intranet site.</p> <p>The raising concerns procedure also states that if an individual has followed the procedure to deal with a matter and they still have concerns or if they feel that the matter was so serious that they could not discuss the matter in any of the ways outlined above, they are advised that in exceptional circumstances they may wish to contact the national fraud and corruption reporting line.</p> <p>The Audit Committee provides an independent and objective view of internal control and received regular reports on counter fraud activity from the Director of Finance.</p>



## Enquiries of the Board

Question	Response
<p>1. How does the Board, in its role as those charged with governance, exercise oversight of management's processes for identifying and responding to the risks of fraud within the UHB and the internal control that management has established to mitigate those risks?</p>	<p>The board and the Audit Committee provide an independent and objective view of internal control and receive regular reports on corporate governance matters, including methods of internal control established to mitigate any risks.</p> <p>The Audit Committee is responsible for ensuring the health board has adequate arrangements to counter fraud that meet NHSCFA (NHS Counter Fraud Authority) standards, and for reviewing outcomes of work in this area. It is also responsible for reviewing the adequacy/effectiveness of policies and procedures for work related to counter fraud. This includes the counter fraud policy and response plan.</p> <p>The Audit Committee receives and approves the annual counter fraud work plan, and monitors it's delivery via update reports culminating in an annual report at the end of each financial year. This annual report includes a copy of the Health Board's annual self-assessment of performance in the delivery of the fraud bribery and corruption standards for NHS Wales, produced by the NHS Counter Fraud Authority. Outcome reports following all NHS Counter Fraud Authority quality assurance assessment Visits are also provided to the Audit Committee.</p> <p>The counter fraud policy and response plan is approved by the board via its adoption as part of standing orders.</p>
<p>2. Has the Board knowledge of any actual, suspected or alleged fraud since 1 April 2019?</p>	<p>Via regular reporting to the Audit Committee, board members are made aware of allegations of fraud received. Allegations have been received since April 2019. The outcome of all investigations undertaken is also reported to the board.</p>

## Enquiries of the Board

Question	Response
3. Has the Board any suspicion that fraud may be occurring within the organisation?	The board is not aware of any fraud or suspicions thereof within the Health Board, other than that which has been reported to the local counter fraud specialist, Counter Fraud Service Wales or NHS Counter Fraud Authority.
4. Is the Board satisfied that internal controls, including segregation of duties, exist and work effectively? If 'yes', please provide details. If 'no' what are the risk areas?	Independent assurance on the effectiveness of the control environment is provided through the work of internal audit as reported through individual audit reports, quarterly progress reports and the annual Audit report and the head of internal audit opinion. In addition the committee also considers the annual structured assessment by the Wales Audit Office and reports from other regulators. these are summarised in the annual governance statement considered by the Audit Committee and the board.
5. How do you encourage staff to report their concerns about fraud and what concerns about fraud are staff expected to report?	<p>The health board counter fraud policy and response plan clearly encourages staff to report <b>any</b> suspensions or concerns they may have in respect of potential fraud, bribery or corruption, and details the mechanisms in place for them to do so, anonymously if they so desire:</p> <ul style="list-style-type: none"> <li>• To the Local Counter Fraud Specialist (all contact details included).</li> <li>• Director of Finance</li> <li>• Nation Fraud and Corruption Report Line</li> <li>• Online at <a href="https://cfa.nhs.uk/reportfraud">https://cfa.nhs.uk/reportfraud</a></li> </ul> <p>In addition, the health board has a raising concerns procedure which aims to:</p> <ul style="list-style-type: none"> <li>• encourage staff to discuss concerns and safety issues as soon as possible, in the knowledge that their concerns will be taken seriously and acted upon as appropriate,</li> </ul>

## Enquiries of the Board

Question	Response
	<ul style="list-style-type: none"> <li>• encourage staff to report more serious concerns and suspected wrongdoing as soon as possible, in the knowledge that their concerns will be taken seriously and investigated as appropriate, and where requested that their confidentiality will be respected.</li> <li>• to provide staff with guidance as to how to raise those concerns.</li> <li>• to assure staff that they should be able to raise genuine concerns without fear of reprisals, even if they turn out to be mistaken.</li> </ul> <p>The procedure outlines a three stage process for raising concerns and under stage one, it states that any concerns regarding potential fraud or corruption should be raised initially with the local counter fraud specialist on 01792 618806. Alternatively, reports can be made via the fraud and corruption reporting line or website. Full contact details are available via the counter fraud pages of the health board intranet site.</p> <p>The raising concerns procedure also states that if an individual has followed the procedure to deal with a matter and they still have concerns or if they feel that the matter was so serious that they could not discuss the matter in any of the ways outlined above, they are advised that in exceptional circumstances they may wish to contact the national fraud and corruption reporting line.</p> <p>The Audit Committee provides an independent and objective view of internal control. The committee received regular reports on counter fraud activity from the Director of Finance.</p>
6. From a fraud and corruption perspective, what are considered by the Board to be high risk posts within the organisation and how	Due to the nature of the health board's activities and being accountable to the public for the services it provides, all areas and posts have some level of risk associated with them.

## Enquiries of the Board

Question	Response
<p>are the risks relating to these posts identified, assessed and managed?</p>	<p>However in this context the highest risk would be with those staff/posts who commit resources directly by ordering goods or services, and those who do so indirectly.</p> <p>Standing orders, standing financial instructions and financial control procedures describe the control environment and processes in place relating to obtaining tenders and quotations, and the subsequent commitment of resources via orders and contracts. These contain a number of controls which have the effect of mitigating or reducing the risk of bribery or corruption, such as separation of duties and delegated authorisation limits.</p> <p>All single tender/quotation actions must be independently scrutinised by NWSSP procurement services colleagues and endorsed as such prior to being submitted for authorisation. Authorisation of single tender/quotations is restricted to the Director of Finance, Director of Strategy and Chief Operating Officer and there is segregation of duties in place to ensure that the director authorising the single tender/quotation is different from the director who manages the service/.department that has requested the single tender action/quotation.</p> <p>All members of staff are required to declare if they, or a close relative or associate, have a controlling or financial interest in a business, which could impact on the activities of the health board. All such interests should be declared on starting employment, (by way of the job application form), and/or on acquisition of the interest. These declarations are kept in a register by the Director of Corporate Governance and reported to the Audit Committee.</p>

## Enquiries of the Board

Question	Response
	Regular reports are prepared for scrutiny by the Audit Committee, including details of single tender/quotation actions, requests for contract extensions and registers of declarations of interests and gifts and hospitality.
7. Is the Board aware of any related party relationships or transactions that could give rise to instances of fraud and how does the Audit Committee mitigate the risks associated with fraud related to related party relationships and transactions?	<p>Each executive director has stated in writing on an annual basis that there is no relevant audit information of which the NHS body's auditors are unaware and that they have taken all the steps that they ought to have taken as a director in order to make them aware of any relevant audit information and to establish that the NHS body's auditors are aware of that information. This is included in the annual report received by the Audit Committee.</p> <p>All board members and senior/clinical manager within the health board have declared any interests in companies which may result in a conflict with their managerial responsibilities. No material interests have been declared during 2018-2019. These reports are received by the Audit Committee. If any potential conflicts of interest are highlighted or reported the person would be excluded from participating in any current or future decision making relating to the activity concerned.</p>
8. Is the Board aware of any entries made in the accounting records of the organisation that it believes or suspects are false or intentionally misleading?·	The board is not aware of any entries made in the accounting records that it considers to be false or intentionally misleading.
9. Is the Board aware of any organisational, or management pressure to meet revenue and capital budgets or other financial constraints?	The board has an annual plan which sets out the service and financial challenges facing the organisation and there are routine reports to the board and to the Performance and Finance Committee on the financial position. The Wales Audit Office undertake an annual structured assessment, which highlights financial challenges and this is reported to the board and Audit Committee.

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## **International Standard for Auditing (UK and Ireland) 250 – Consideration of laws and regulations in an audit of financial statements**

### **Background**

Under the ISA, in the UK and Ireland, the primary responsibility for ensuring that the entity's operations are conducted in accordance with laws and regulations and the responsibility for the prevention and detection of non-compliance rests with management and 'those charged with governance', which for the HB is the Board. The ISA requires us, as external auditors, to obtain an understanding of how the Committee gains assurance that all relevant laws and regulations have been complied with.

### **What are we required to do?**

We have to obtain evidence of how management and those charged with governance are discharging their responsibilities, if we are to properly discharge our responsibilities under ISA 250. We are therefore making requests from both management and the Board:

<b>Enquiries of management</b>	
<b>Question</b>	<b>Response</b>
1. How have you gained assurance that all relevant laws and regulations have been complied with?	<p>The health board's reporting structure ensures that ward to board reporting is in place, to know how all our services are performing against key national and local targets, for example infection control standards.</p> <p>The board and its specialist supporting committees received regular reports on key areas of legislative and regulatory compliance as part of its annual cycle of business. The follows committees oversee compliance:</p> <ul style="list-style-type: none"><li>• Quality and Safety Committee</li><li>• Health and Safety Committee</li><li>• Audit Committee</li><li>• Workforce and OD Committee</li><li>• Mental Health Legislation Committee</li></ul>

	<p>The health board is subject to regular internal and external audits which review compliance with legislative and regulatory frameworks.</p> <p>It has systems of internal control including policies and standards operating procedures which clarify processes and procedure to ensure compliance with key laws and regulations. For example infection control standards.</p> <p>A legislative compliance dashboard has been developed which will map out compliance requirements and will monitor compliance against key legislative and regulatory frameworks covering licences, accreditation, regulations, inspections and so forth. Examples include Human Tissue Act, Health and Safety at Work Act 1974, Mental Health Act (2007), Equality Act 2010 and the Welsh Language (Wales) Measure.</p>
<p>2. Are there any potential litigations or claims that would affect the financial statements?</p>	<p>All known clinical negligence and personal injury cases have been assessed by legal and risk services who form part of NWSSP and the financial impact included within the financial statements, either as provisions or contingent liabilities as appropriate.</p> <p>All known redress claims raised under the Putting Things Right Scheme have been assessed by the health board's claims managers (who form part of the patient feedback team) taking advice from legal and risk services. The financial impact of these claims is included within the financial statements, either as provisions or contingent liabilities as appropriate.</p> <p>All known continuing healthcare retrospective cases have been assessed by the local nursing teams responsible for the review of all such claims and the financial impact included as provisions or contingent liabilities as appropriate.as agreed with Wales Audit Office.</p>

## Enquiries of the Board

Question	Response
<p>1. How does the Board, in its role as those charged with governance, exercise oversight of management's processes to ensure that all relevant laws and regulations have been complied with?</p>	<p>The health board's reporting structure ensures that ward to board reporting is in place, to know how all our services are performing against key national and local targets, for example infection control standards.</p> <p>The board and its specialist supporting committees received regular reports on key areas of legislative and regulatory compliance as part of its annual cycle of business. The follows committees oversee compliance:</p> <ul style="list-style-type: none"> <li>• Quality and Safety Committee</li> <li>• Health and Safety Committee</li> <li>• Audit Committee</li> <li>• Workforce and OD Committee</li> <li>• Mental Health Legislation Committee</li> </ul> <p>The health board is subject to regular internal and external audits which review compliance with legislative and regulatory frameworks.</p> <p>It has systems of internal control including policies and standards operating procedures which clarify processes and procedure to ensure compliance with key laws and regulations. For example infection control standards.</p> <p>A legislative compliance dashboard has been developed which will map out compliance requirements and will monitor compliance against key legislative and regulatory frameworks covering licences, accreditation, regulations, inspections and so forth. Examples include Human Tissue Act, Health and Safety at Work Act 1974, Mental Health Act (2007), Equality Act 2010 and the Welsh Language (Wales) Measure.</p>



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## Enquiries of the Board

Question	Response
2. Is the Board aware of any non-compliance with relevant laws and regulations?	The board's supporting committees would initially be made aware of any non-compliance with relevant laws and regulations (depending on the severity of the non-compliance) and individual committees would inform the board as required.
3. If there have been instances of non-compliance what are they, and what oversight has the Board had to ensure that action taken by management to address and gaps in control?	The board's supporting committees would initially be made aware of any non-compliance with relevant laws and regulations (depending on the severity of the non-compliance) and individual committees would inform the board as required.

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## **International Standard for Auditing (UK and Ireland) 550 – Related parties**

### **Background**

The nature of related party relationships and transactions may, in some circumstances, give rise to higher risks of material misstatement of the financial statements than transactions with unrelated parties. For example:

- Related parties may operate through an extensive and complex range of relationships and structures, with a corresponding increase in the complexity of related party transactions.
- Information systems may be ineffective at identifying or summarising transactions and outstanding balances between an entity and its related parties.
- Related party transactions may not be conducted under normal market terms and conditions; for example, some related party transactions may be conducted with no exchange of consideration.

Because related parties are not independent of each other, many financial reporting frameworks establish specific accounting and disclosure requirements for related party relationships, transactions and balances to enable users of the financial statements to understand their nature and actual or potential effects on the financial statements. An understanding of the entity's related party relationships and transactions is relevant to the auditor's evaluation of whether one or more fraud risk factors are present as required by ISA (UK and Ireland) 240, because fraud may be more easily committed through related parties.

### **What are we required to do?**

Where the applicable financial reporting framework establishes requirements for related parties, the auditor has a responsibility to perform audit procedures to identify, assess and respond to the risks of material misstatement arising from the entity's failure to appropriately account for or disclose related party relationships, transactions or balances in accordance with the requirements of the framework. We are therefore making requests from both management and the Board:

## Enquiries of management

Question	Response
<p>1. What controls are in place to identify, authorise, approve, account for and disclose related party transactions and relationships?</p>	<p>A register of interests is established and maintained as a formal record of interests declared by staff and board members. The register includes details of directorships, pecuniary (financial) and non-pecuniary interests in organisations that may have dealings with the NHS and memberships of professional committees and third sector bodies. Where relevant it will also include details of interests of close family members or civil partners.</p> <p>Arrangements are in place to prompt specific groups of employees and independent members to complete a declaration of interest form on initial employment with the health board and at annual intervals thereafter. A register of gifts, hospitality and sponsorship whether, accepted or declined, is maintained.</p> <p>Appropriate information from the registers of declarations of interests and gifts, hospitality and sponsorship is published on the UHB Website in accordance with the requirements of the organisations freedom of information publication scheme.</p> <p>Reports detailing the content of the registers of declarations of interests and gifts, hospitality and sponsorship and the effectiveness of the arrangements in place are provided to the Audit Committee at agreed intervals.</p>
<p>2. Confirm that you have:</p> <ul style="list-style-type: none"> <li>disclosed to the auditor the identity of the entity's related parties and all the related party relationships and transactions of which you are aware; and</li> <li>appropriately accounted for and disclosed such relationships and transactions in accordance with the requirements of the framework.</li> </ul>	<p>To observe good governance, declarations of interest (are reported to the Audit Committee on an annual basis and the declarations of interest register report was submitted to the Audit Committee in July 2019.</p> <p>The NHS Wales 2019-2020 manual for accounts sets out that all NHS organisations are required to publish</p>

	information on concerning board members within their annual accountability statement, which is presented to the Audit Committee and board as part of the end of year arrangements, along with the annual report.
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Enquiries of the Board	
Question	Response
1. How does the Board, in its role as those charged with governance, exercise oversight of management's processes to identify, authorise, approve, account for and disclose related party transactions and relationships?	<p>To observe good governance, declarations of interest (are reported to the Audit Committee on an annual basis and the declarations of interest register report was submitted to the Audit Committee in July 2019.</p> <p>The NHS Wales 2019-2020 manual for accounts sets out that all NHS organisations are required to publish information on concerning board members within their annual accountability statement, which is presented to the Audit Committee and board as part of the end of year arrangements, along with the annual report.</p>