

Audit Committee Log (REFERRALS)

21.05.2026	53/26	Limited Assurance Report - Annual Plan/IMTP	Members requested the referral of the report to the Performance and Finance Committee for further scrutiny particularly regarding the performance and accountability framework and ensuring that lessons inform the 2026-27 plan.	Referral	Referred to PFC	Chair	Jul-26	Annual Plan Delivery/IMTP referral from Audit Committee has not yet been considered by the Performance & Finance Committee. It is scheduled to come to the 28 July 2026 Performance & Finance Committee under the referrals section as the "Annual Plan/IMTP: Limited Assurance report"	Transferred		
21.05.2026	54/26	Limited Assurance Report - Urgent and Emergency Care	The report and more specifically the delivery concerns within the report be referred to Performance and Finance	Referral	Referred to PFC	Chair	Jul-26	On the PFC agenda for July 2026	Transferred		
21.05.2026	54/26	Limited Assurance Report - Urgent and Emergency Care	The report and more specifically the patient safety risks be referred to the Quality and Safety Committee	Referral	Referred to QSC	Chair	Aug-26	The UEC report will be included in the deep dive on Unscheduled care which is due to committee in August 2026.	Transferred		
21.05.2026	55/26	Health Records Migration (Reasonable Assurance - Internal Audit Report)	The specific elements of the report relating to digital and IG alignment be referred to the Digital Committee for further scrutiny.	Referral	Logged Action	Chair	Sep-26	On the work-programme for DDRI Committee - to be considered at September 2026 Committee.	Transferred		
21.05.2026	60/26	Additional Learning Needs Audit Report	The report and current position should be REFERRED To the Chair of the Quality and Safety Committee for awareness.	Referral	Refer to QSC	Chair	Oct-26	The the ALN report will be circulated to members outside of the committee as this early stage, and the formal report will come through October committee (if AW have published by then).	Transferred		
16.09.2025	99/25	Audit Tracker and Status of Recommendations	REFERRED - The lack of progress on the internal audit report for mortuary be escalated to the Quality and Safety Committee.	Referral	Referred to QSC	General IM (Jean Church)	Oct-26	Added to the October 2026 Agenda.	Transferred		
21.05.2026	56/26	Staff Retention (Reasonable Assurance Internal Audit Report)	The report be REFERRED to Workforce and OD Committee to seek further executive assurance	Referral	Referral to WOD	Chair	Aug-26	This referral has been recorded on the WOD Committee Action Log with a status of 'Update Underway' and is scheduled for consideration at the August Committee meeting. An update will be provided following the meeting on 20 August.	Transferred		
16.09.2025	99/25	Audit Tracker and Status of Recommendations	REFERRED - To the Digital, Data, Research Innovation Committee the closed recommendations regarding out-of-hours and digital support be referred to the digital committee for further assurance.	Referral	Referred to DDRI	Digital IM (Andrew Griffiths)	Jan-26	On the agenda for January 2026.	Closed	Resolved	The item was discussed at the January 2026 meeting as part of the Financial Management report. It was agreed that this referral could be closed down.
20.11.2025	125/25	Audit Wales: Unscheduled Care	REFERRED - The Audit Committee referred the Unscheduled Care report to the Performance and Finance Committee for advice.	Referral	Referred to PFC	Third Sector IM (Nuria Zolle)	Jan-26	Closed.	Closed	Resolved	The referral was not formally discussed and closed by the Performance and Finance Committee but the Audit Wales report was considered by Board and the key issues it highlighted were discussed extensively through both Board and PFC during 2025-26. Reports and discussions covered discharge planning, delayed pathways of care, clinically optimised patients, urgent and
12.03.2026	31/26	Write off Bad Debt	REFERRED - the Write off Bad Debts to the Workforce & OD Committee to seek assurance that lessons were being learned and that systems were being strengthened to prevent future overpayments.	Referral	Referred to WOD	Third Sector IM (Nuria Zolle)	Jun-26	To be discussed at the June 2026 Committee.	Closed	Resolved	The matters relating to the discrimination settlement and bad debt were addressed within the Director of Workforce and OD Report presented to the Committee in June. No further action is required.
16.09.25	102/25	Internal Audit Progress: Strategic Equity Plan	REFERRED the Limited Assurance Internal Audit report on equality to the Quality and Safety Committee due to the joint focus on equality and quality impact assessments.	Referral	Referred to QSC			NZ emailed referral to QSC Chair in September 2026.	Closed	Resolved	QSC discussed the report at the November 2025 Committee. The Committee: Agreed to advise the Board of the ongoing staffing challenges impacting the delivery of the strategic equity plan, including recent staff absence that have affected progress and the
16.09.2025	99/25	Audit Tracker and Status of Recommendations	REFERRED - The recommendation related to agency management audit be referred to the Workforce and OD team for further scrutiny and suggested inviting Workforce and OD members to a future Committee meeting to provide greater clarity on progress with these recommendations.	Referral	Referred to WOD		Nov-25	The referral will be scrutinised by the WOD Committee in February, and any invitation to the Audit Committee will follow that review.	Closed	Resolved	Closed The referral will be scrutinised by the WOD Committee in February, and any invitation to the Audit Committee will follow that review.
20.11.2025	122/25	Internal Audit: Theatre Utilisation	REFERRED - NZ asked PP to consider how escalation and governance issues raised by AG, specifically, concerns about the effectiveness of escalation routes from the Theatre Board and parallel governance structures could be incorporated into future agenda planning for the	Referral	Referred to PFC	Finance IM (Pat Price)	Jan-26	Referred to PFC Committee.	Closed	Resolved	An update on the Theatre Quality and Safety Standards Framework was received at Quality and Safety Committee in February 2026. Presented by NPT/SING Service Group. The committee agreed to advise the Board that the Theatre Quality and Safety Standards Framework required continued development, particularly ensuring stronger clinical

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20.11.2025	122/25	Internal Audit: Theatre Utilisation	REFERRED the finding regarding the lack of clinical engagement in the Theatre Quality and Safety Standards framework, together with the associated quality and safety concern of eight never events over two years, to the Quality and Safety Committee. The Chair will be informed to	Referral	Referred to QSC	Third Sector IM (Nuria Zolle)	Jan-26	Email sent to the Quality and Safety Committee on 27 November 2025 (AC)	Closed	Resolved	Discussed at the QS Committee in February 2026.
20.11.2025	122/25	Internal Audit: Medical Study Leave	REFERRED - HL to ensure the priority finding on medical study leave was highlighted to the Workforce and OD Committee, and that it was incorporated into their agenda planning for oversight and further assurance as needed.	Referral	Referred to WOD	Director of Corporate Governance (HL)	Jan-26	Email 11.12.2025 Reena Owen: The item Medical Study Leave to be placed on the WODC agenda for February 2026. Sophie Herbert has confirmed that it has been added to the WODC folder for February 2026. Email: 12.12.2025 Tina Rickets: Would like to bring it to April 2026 WODC.	Closed	Resolved	Received at the February 2026 Committee.
20.11.2025	122/25	Internal Audit: Vaccinations and Immunisation	Referral to PH Committee; NZ proposed to refer the findings, specifically the lack of evidence on effectiveness for interventions targeting underrepresented groups to the Population Health Committee for their consideration in ongoing work.	Referral	Referred to POPH	Director of Corporate Governance (HL)	Jan-26	Email 10.12.2025 Gill Richardson: The paper went to the December Population Health Committee meeting. GR suggested it came to the March 2026 meeting.	Closed	Resolved	Received at the December 2026 PH Committee .
12.03.2026	26/26	Escalation Status Action (Limited Assurance)	REFERRED the limited Escalation Status Action (Limited Assurance) to the Performance & Finance Committee (PFC) for oversight.	Referral	Referred to PFC	Finance IM (Pat Price)		Discussed at the Performance and Finance Committee in March 2026.	Closed	Resolved	Received at the March 2026 Committee
12.03.2026	26/26	Budget Setting	REFERRED the budget setting review to PFC, with a request for the committee to consider the limited assurance finding on accountability letters, which had also been raised externally by Audit Wales.	Referral	Referred to PFC	Finance IM (Pat Price)		Discussed at the Performance and Finance Committee in March 2026.	Closed	Resolved	Received at the March 2026 Committee