

Audit Committee Log (ACTIONS)

21.05.2026	58/26	Digital Transformaton Report (Audit Wales)	NZ delegated next steps to AG as Chair of the DDRI Committee, particularly regarding how the report is progressed.	Action	Logged Action	Andrew Griffiths	Sep-26	On the work-programme for DDRI Commitrtee	Underway (with update)
25.06.2026	73/26	ISA 260	HL to bring a paper to a future Audit Committee setting out the revised approach and framework for the capitalisation of salaries, including actions taken to strengthen documentation and audit trails and add periodic review of capitalised salaries to the Remuneration Committee work programme.	Action	Logged Action	Director of Corporate Governance (HL)	Sep-26	In date.	Underway (with update)
21.05.2026	51/26	Recovery and Sustainability Update	COL to provide further detail on quality impact assessment scoring, particularly for higher-risk schemes and future reports should provide a clearer audit trail of governance, assurance, and impact.	Action	Logged Action	Director of Finance	Sep-26	Update in next iteration of the report.	Underway (with update)
25.06.2026	73/26	ISA 260	COL – Raise the issue of capital salary evidence requirements through the NHS Wales Capital TAG Group and seek sector-wide good practice and develop and implement a strengthened framework and supporting documentation for the capitalisation of salaries, and share the revised	Action	Logged Action	Executive Director of Finance	Jul-26	Update requested.	Open
25.06.2026	73/26	ISA 260	COL - Explore approaches being used by other organisations and identify good practice in relation to evidencing capitalised salaries, feeding back findings to officers.	Action	Logged Action	Executive Director of Finance	Jul-26	Update requested.	Open
16.09.2025	96/25	Risk Management	To provide a note detailing the current stage of the Risk Management process and next steps, to help address difficulties in marrying information and to enable deeper analysis of issues. To include providing clarity on processes, time scales, and ensuring that Financial and Staffing risks were considered together in operational risk reporting	Action	Logged Action	Director of Corporate Governance (HL)	May-26	Workshop on risk took place on the 17th June.	Closed
20.11.2025	122/25	Internal Audit: Progress report	HL was tasked to discuss with Len Cozens the possibility of preparing a report or update for the Committee, summarising lessons learned from audit work, identifying types of recommendations or service groups where timeliness was a challenge, and potentially combining this with Len's regular tracker update paper.	Action	Logged Action	Director of Corporate Governance (HL)	Jul-26	Included within the report to July 2026.	Closed
12.03.2026	26/26	Progress reports	Internal Audit and Compliance (Len Cozens) to provide a follow up at the May Audit Committee demonstrating progress against KPIs, evidence that the revised protocol is embedding, and an update on tracker performance including the number of recommendations closed.	Action	Logged Action	Director of Corporate Governance (HL)	Jul-26	Included within the report to July 2026.	Closed

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21.05.2026	64/26	Committee Log	Referral Log - NZ requested that CM/HL to liaise with OL and SU to ensure alignment and gather wider Audit Committee good practice.	Action	Logged Action	Director of Corporate Governance (HL)	Jul-26	Report submitted to July Audit Committee for assurance and advice will be sought from Audit colleagues following this. Included in the Cycle of Business for annual review.	Closed
25.06.2026	73/26	ISA 260	HL – Revise governance processes to ensure future executive appointments are formally ratified by Board and update Standing Orders/processes as necessary.	Action	Logged Action	Director of Corporate Governance (HL)	Jul-26	A revised process is now in place so that all Executive appointments will be ratified by Board going forward.	Closed
25.06.2026	73/26	ISA 260	HL / COL – Liaise with Audit Wales regarding the governance arrangements for executive appointments and reflect audit advice in the future Committee paper.	Action	Logged Action	Director of corporate Governance/ Director of Finance	Jul-26	The Director of Corporate Governance liaised with Audit colleagues, resulting in a change to the process.	Closed
21.05.2026	44/26	Strategic Risk Report	NZ proposed that the Committee take a follow-up action to hold a dedicated session with NT and HL to review the risk registers in detail, including understanding changes, alignment across risk levels, and escalation processes, to ensure appropriate assurance can be provided.	Action	Logged Action	Director of Corporate Governance (HL)	Jul-26	Taken place on the 17th June.	Closed
25.06.2026	73/26	ISA 260	TR – Ensure strengthened reporting arrangements for Executive Director appointments and appointment extensions, including reporting to Board and relevant committees.	Action	Logged Action	Executive Director of Workforce and OD (TR)	Jul-26	The Director of Workforce & OD will work with the Director of Corporate Governance to ensure executive director appointments are appropriately reported to Board going forward.	Closed