

## Audit Committee Log 2025-26

Meeting Date	Type of Meeting	Minute Ref	Agenda Item (Number & Title)	Narrative	Type of Action	Assigned to (individual)	Supporting (additional staff members)	Due by	Update	Status
16.09.2025	Public Committee	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	Director of Corporate Governance (HL)	Neil Thomas, Assistant Head of Risk & Assurance (NT)	Mar-26	The risk report to the November 2025 sets out the current position in respect of resetting health board risk management arrangements, in particular the establishment of the new strategic and corporate risk registers, and the process to be followed for maintaining & using them at Committee level. It also sets out arrangements for the escalation, review and acceptance of local operational risks to the Corporate risk register, and indicates further work to be undertaken to develop the safety net provided by the RMG and supported via training. 20.11.2025 Further update in January	Underway (with update)
16.09.25	Public Committee	102/25	Internal Audit Progress: Strategic Equity Plan	NZ acknowledged RT's point regarding the financial challenges and requested that the finance team consider the equity agenda alongside the savings plan. It was agreed that an action would be taken to review this area.	Action	Executive Director of Finance and Performance (DG)	Sam Moss, Deputy Director of Finance (SM)	Nov-25	<b>1.12.2025 Email (SM):</b> SM confirmed that the following action has been created and logged through the Recovery & Sustainability programme to ensure that the equality agenda is considered at the next Programme Board; recorded on the programme log as 'ID Ref 63: Provide an overview of scheme Impact Assessments at next R&S Board' <b>AC Emailed SM for an update on 5.02.2-26 waiting for a response from Deb Longman (away until 24 Feb) Email 27.02.2026 Alison McLennan:</b> R&S update – Sam Moss has confirmed a paper has been drafted and there is a meeting scheduled for Wednesday 4th March to discuss changes in control	Underway (with update)
20.11.2025	Public Committee	119/25	Strategic Risk Management	HL was tasked to take Committee members' comments and discuss with her team how to strengthen areas identified in the Strategic Risk Register process, including triangulation across Committees and considering how to measure effectiveness over a six-month timeframe. HL was also to ensure these issues were discussed at the upcoming Committee chairs meeting, where cross-cutting risks and Committee work would be reviewed.	Action	Director of Corporate Governance (HL)	Head of Risk (NT)	Feb-25	This work was now being progressed following the Cross-Committee Working Workshop. A meeting would be arranged with the Committee Chairs to discuss the Cross-Committee Working Group and the proposed template. I will link with KM to organise a meeting with the Chairs.	Underway (with update)
20.11.2025	Public Committee	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	Director of Corporate Governance (HL)	Head of Compliance (LC)	Jan-26	This will be included in the March 2026 report to the Committee.	Underway (with update)
20.11.2025	Public Committee	122/25	Internal Audit: Vaccinations and Immunisation	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.	Action	Director of Corporate Governance (HL)	Vice Chair (SS)	Jan-26	<b>Email 10.12.2025 Gill Richardson:</b> The paper went to the December Population Health Committee meeting. GR suggested it came to the March 2026 meeting.	Underway (with update)
20.11.2025	Public Committee	122/25	Internal Audit: Medical Study Leave	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.	Action	Director of Corporate Governance (HL)	Director of Workforce and OD	Jan-26	<b>Email 11.12.2025 Reena Owen:</b> 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. <b>Email: 12.12.2025 Tina Ricketts:</b> Would like to bring it to April 2026 WODC.	Underway (with update)

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20.11.2025	Public Committee	126/25	Audit Wales: National Fraud Initiative	NZ requested an update report on how the Health Board was taking forward the findings and actions from the Audit Wales National Fraud Initiative, specifically regarding the review and follow-up of data matches and related counter fraud activities	Action	Executive Director of Finance and Performance (DG)	Head of Local Counter Fraud (Matt Evans) and Assistant Director of Finance (Alison McLennan)	Mar-26	<p><b>Email 1.12.2026 Alison McLennan:</b> AM and her team are currently working through over 800 entries that have been identified. The finance team is looking to secure additional capacity to work through this which will be discussed with the Head of Local Counter Fraud Services in January 2026.</p> <p>The deadline for this work is the end of March 2026 to review the entries. In terms of reporting and next steps, the Head of Local Counter Fraud services will advise in January 2026.</p> <p><b>Email 27.02.2026 Alison McLennan:</b> Work ongoing within the finance team and expected completion by end of March 26. Action can therefore be closed</p>	Underway (with update)
20.11.2025	Public Committee	127/25	Finance Update	DG to provide an update to the Audit Committee on the current status of financial controls, including actions being taken, descriptions of what is happening in practice, and any identified weaknesses, as part of the regular financial controls procedure reporting.	Action	Executive Director of Finance and Performance (DG)		Jan-26	<p><b>Email 12.01.2026 Darren Griffiths:</b> DG met with PP and TR last week. TR is developing the plan to implement the new Delivery Unit, which will involve several phases. The Delivery Unit development will address compliance and control issues on behalf of the Recovery and Sustainability Board. <b>Email 27.02.2026 Alison McLennan</b> Can be closed – development of the Delivery unit will address this issue</p>	Underway (with update)
20.11.2025	Public Committee	129/25	Value for Money / Recovery and Sustainability	NZ suggested a follow-up discussion outside the Committee with PP, (DG, and Tina Ricketts to address assurance gaps and clarify requirements regarding the Delivery Unit and control weaknesses. The action is to have this discussion and bring a report back to the Committee highlighting the areas discussed and assurance needs.	Action		Director of Finance and Performance (DG) Director of Workforce and OD (TR) and IM (PP)		<p><b>Email 17.12.2025 Sonja Anderson:</b> This meeting has been arranged for Friday, 9 January with Darren Griffiths, Patricia Price, and Tina Ricketts attending.</p>	Underway (with update)
20.11.2025	Public Committee	130/25	Procurement	Richard Clayfield committed to obtaining and sharing further details with the Committee regarding the Wind Turbine Benefit Analysis	Action		Deputy Head of Procurement (RC)		<p><b>1.12.2025:</b> Following the Chair's enquiry at Audit Committee in respect of the Single Quotation Action (SQA) for the pilot study of wind energy analysis and wind mapping for SBUHB with Katrick Technologies. I have had the following response from Des Keighan, Asst. Director of Commercial &amp; Contract Management – Private Finance Initiative (PFI). It seems that only Katrick Technologies are able to undertake the respective analysis of the feasibility data.</p>	Underway (with update)
15.01.2026	Public Committee	12/26	Neonatal Annual Report	The Neonatal Annual Report has been deferred to the March 2026 Audit Committee meeting.	Action	Executive Director of Nursing and Patient Experience (LR)		Mar-26	On the agenda for the Audit Committee in March	Underway (with update)

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15.01.2026	Public Committee	07/26	Internal Audit	The Corporate Governance team (Hazel) to alert the Executive Team at their upcoming meetings that the Committee has agreed a new protocol for management responses, and to ensure Executives are aware that the Committee will be maintaining close oversight of this in the next iteration of audit reports.	Action	Director of Corporate Governance (HL)		Mar-26	HL will update at the meeting	Underway (with update)
15.01.2026	Public Committee	06/26	Partnership Governance Tracker	Further discussions to take place outside the Committee to determine how members will interface with the partnership tracker; Committee members to confirm they are satisfied with this approach.	Action	Third Sector IM (Nuria Zolle)	Committee Members	Mar-26	Meeting to take place	Underway (with update)
15.01.2026	Public Committee	07/26	Internal Audit Progress: Strategic Equity Plan	Ensure Independent Members are engaged in the development of the 2026–2027 Annual Audit Plan by scheduling dedicated Committee involvement or, alternatively, by Osian issuing an email to provide oversight and enable member contribution.	Action	Third Sector IM (Nuria Zolle)	Head of Internal Audit	Mar-26	Osian Lloyd has shared the list with Hazel Lloyd, who is considering the most appropriate method for involving the Independent Members in the development of the 2026–2027 Internal Audit Plan.	Underway (with update)
15.01.2026	Public Committee	12/26	Neonatal Annual Report	The Neonatal Annual Report has been deferred to the March 2026 Audit Committee meeting.	Action	Executive Director of Nursing and Patient Experience (LR)		Mar-26	Included on the March agenda	Underway (with update)