

**Confirmed Minutes of the Public Audit and Assurance Committee
Held on Tuesday 9th February 2021 09:00am – 12:30am
Via MS Teams**

Chair		
John Union	JU	Independent Member – Finance
Present:		
Eileen Brandreth	EB	Independent Member – ICT
In Attendance:		
Anthony Veale	AV	Audit Wales
Charles Janczewski	CJ	UHB Chair
Chris Lewis	CL	Interim Director of Finance
Darren Griffith	DG	Audit Wales
Ian Virgil	IV	Head of Internal Audit
Mark Jones	MJ	Audit Wales
Michael Imperato	MI	UHB Vice Chair & Independent Member - Legal
Nicola Foreman	NF	Director of Corporate Governance
Nigel Price	NP	Local Counter Fraud Specialist
Steve Curry	SC	Chief Operating Officer
Wendy Wright	WW	Deputy Head of Internal Audit
Secretariat		
Raj Khan	RK	Corporate Governance Officer
Apologies:		
Rachel Gidman	RG	Interim Executive Director of Workforce & OD

AAC 21/02/001	Welcome & Introductions	ACTION
	The Committee Chair (CC) welcomed everyone to the public meeting.	
AAC 21/02/002	Apologies for Absence	
	Apologies for absence were noted. Nigel Price Local Counter Fraud Specialist (LCS) mentioned he would be attending in place of Craig Greenstock, Counter Fraud Manager, for the foreseeable future as he was away from work on sick leave.	
AAC 21/02/003	Declarations of Interest	
	There were no declarations of interest.	
AAC 21/02/004	Items for Information and Noting - Internal Audit reports for information	
	<p style="text-align: center;">1. Mental Health Outpatient Clinic Cancellations</p> <p>The CC informed the committee that a slight adjustment would be made to the agenda order so the committee could discuss the Mental Health Outpatient Clinic Cancellations with the Chief Operating Officer (COO) present at the meeting.</p>	

The Head of Internal Audit (HIA) stated that the report was their final report from an audit looking at the management of outpatient clinic cancellations within the Mental Health clinical board. The audit looked at, amongst other things, whether there was a consistent documented procedure in place for managing cancellations, whether there were appropriate justifications for cancelled outpatient appointments, the processes for booking and replacing of appointments and the wider reporting and monitoring of those cancellations within the clinical board.

The HIA confirmed that the report provided limited assurance of the operational controls in place. The key reasons for this were:

- The lack of monthly reporting of cancellations within the clinical board
- The absence of a system for monitoring incidents where outpatients clinics were being cancelled
- In regards to PARIS, a lack of detailed recordings within the system highlighting the justifications for cancellations was noted
- Processes in place across the clinical board were inconsistent. In the two directorates they had focused on there were different systems in operation that resulted in a lack of any consistent or written procedures being in place.

The HIA stated that the bulk of report reflected on findings and areas of good practices and the action plan at appendix A provided the full detail of each of the issues that had been highlighted with management responses to address those issues.

The CC noted the two high & three medium management responses that were included and highlight that the bulk of the responses were scheduled to be completed by 21st April 2021.

The COO thanked the CC for the opportunity to contribute his views in the meeting and the HIA for his report. He said that the report sets out management response to five areas of concern two high & three medium rated.

In regards to the two high rated areas and the written guidance, the COO met with the clinical board twice and the information & reporting teams to discuss this as there were a few nuances in the background which the COO would discuss further. He stated essentially there was no real reason why the Health Boards overall rules for cancellations could not apply in Mental Health with some nuances. It was agreed that the Mental Health Clinical Board would be adopting Health Board guidance immediately but due to the nature of some of the appointments and the models of care in Mental Health, (a mix of community, primary and secondary care services) there maybe changes in how cancellations are systematically recorded those going forward. Nevertheless the general principles would apply.

The COO then spoke about recommendation number five in regards to performance reporting and how this was expected to be in place by April. There was some work to be done around PARIS and he highlighted that some of the information in Mental Health was coming through Biz and some through PARIS which reflected the transformation work in that area

to move to a more community based model through the 8 CMHT's., He added that they had committed to ensuring performance would be reported through that model.

The COO then discussed the three medium recommendations:

- 1) Finding 2 – Lack of Evidence to support Cancellations – this was being worked on. In regards to the PARIS system the individual managing the system had been on sick leave but a replacement had been sourced to continue that work and it was expected that the management response plans would be achieved..
- 2) Finding 3 – Authorisation of clinic cancellations - the Clinical Director and Deputy Clinical Board Director had made contact with all clinical teams to ensure that cancellation of clinics are signed off by the respective Clinical Director. The COO mentioned that he noted from the report rebooking of patients was happening in a timely manner but commented that it was important to record those events systematically.
- 3) Finding 4 - PARIS is used inconsistently between Mental Health
- 4) Directorates - In regards to Mental Health services for older people it was noted that staff were not consistently using the systems available to them. The COO confirmed that on a locality basis, the southern localities had moved from manual to system recording from the 21st January, Northern localities would move across in February.

The COO spoke about how things would operate moving forward. Work was underway with partners across the Health Board, including Lightfoot whom they have partnered with to join up information streams to understand whole system pathways for service users. Lightfoot's ability to use the existing information systems, pull out information and present it in a pathway specific form has afforded the opportunity to deal with the Biz vs PARIS information. The COO added that the mental health clinical board were working with Lightfoot on opportunities like this going forward so that the issues identified in the report were apparent sooner rather than later. The COO mentioned that his last conversation with the clinical board was on the 08/02/2021 and he felt assured that they had accepted the report and recognised the urgency of the required actions.

Independent Member – ICT (IM-ICT) was pleased to see the prompt action taken to the report but was concerned about the impact on patients of cancellations. She noted the reasons for patient cancellations were recorded but that the reasons for clinical cancellations were not. She queried whether clinical reasons for cancellations could also be included.. She also noted that the audit excluded CAMHS outpatients and suggested that the application of process improvements should be applied to CAHMS patients as well.

The COO confirmed that the drop down box method of recording cancellations did not allow for a lot of detail but he agreed this could be dealt with more appropriately and was hoping to receive some feedback

	<p>on this.. In response to the second query the COO answered that the remit agreed was around Adult and older persons services to which the HIA reinforced.</p> <p>The meeting was then resumed in its original order.</p>	
AAC 21/02/005	<p>Minutes of the Committee meeting held on 17th November 2020</p> <p>The CC reviewed the minutes from the 17th November 2020</p> <p>Resolved that:</p> <p>(a) The Committee approved the minutes of the meeting held on 17th November 2020 as a true and accurate record.</p>	
AAC 21/02/006	<p>Action Log following the Meeting held on 17th November 2020</p> <p>The Committee reviewed the action log and the following updates were provided:</p> <ul style="list-style-type: none"> • Completed actions were noted • AAC 20/09/008 – update to be brought to the April meeting • AAC 20/04/005 and AAC 20/11/023 – The HIA confirmed that he had met with the Executive Medical Director and that there was an expectation that the Follow up report would be brought to the committee by April / May • AAC 19/12/012 – The item was deferred from this meeting and would be brought to a future meeting • AAC 20/11/021 – The Director of Corporate Governance (DCG) stated that the item had come to the previous committee meeting and went to the January Board for approval. The Action was now complete. • AAC 20/11/010 + AAC 20/11/013 – IM-ICT confirmed that these reports would go to DHIC for noting and information. • AAC 20/11/011 – DCG stated that this will be taken to the March S+D meeting <p>Resolved that:</p> <p>(a) The Committee reviewed and noted the action log and the updates provided.</p>	
AAC 21/02/007	<p>Any Other Urgent Business</p> <p>There were no items raised.</p>	
AAC 21/02/008	<p>Internal Audit Progress and Tracking Reports</p> <p>The HIA stated that this was the usual report that came to the committee detailing progress made against the internal audit plan for the year. He highlighted section 2 that detailed the audits planned to be delivered in February of which 9 weren't finalised in time due to difficulties in progressing work in the prevailing climate. Section 2.1 of the report provided reasons for each delay.</p>	

Section 3 of the report detailed the 3 reports that have been finalised since the last committee meeting. The mental Health report was discussed earlier in meeting and the other 2 reports summaries were provided at section 6. Full copies of the reports were available as part of the meeting agenda at item 9.1.

The HIA confirmed that the:

- Specialist CB report – Patient Assessment and Provision of Equipment by ALAS – this received a substantial assurance rating and there was nothing that he wanted to bring to the attention to the committee regarding this.
- The Asbestos Management report received a reasonable assurance rating with positive outcomes and a few medium priority recommendations around compliance with contractors signing in and out of UHW premises.

Section 4 of the report addressed delivery of the Audit Plan. He stated that over the last few meetings updates were given of the adjustments that had been made to the plan due to the ongoing pandemic. He had therefore provided an update on the 2021 plan and his proposed timings for the production of an annual report and opinion.

Section 5 of the report provided an update on work undertaken to validate completion of recommendations within the Health Boards Internal Audit recommendations tracker. The purpose of the exercise was to provide assurance to the committee that the management responses detailed within the tracker were accurate and that actions listed as completed and been undertaken.. Since the previous meeting he had taken a sample of responses from the 2018/19 recommendations and the outcomes confirmed that the information recorded in the tracker was accurate and backed up by evidence. The HIA stated that this provided the committee with assurance that the information within the tracker was accurate.

The CC commented that this provides good assurance to the committee and thanked the HIA for his work.

The DCG commented that the work undertaken by the HIA gave good reassurance to the committee and to members of her team that the information being provided was accurate.

Section 6 of the report confirmed that he had begun planning for the 2021/22 internal audit plan, a draft of which would be shared at a management executive meeting in March for approval and subsequently come to the Audit committee in April for formal sign off.

The HIA commented that the Appendix area provided detail of all audits within the plan and their present status. He stated that and appendices B and C provide information on current responses to the audit reports they had finalised. Of the 10 finalised to date, 8 had been responded to by management within the agreed timescales.

Resolved that:

	<p>a) The Committee considered the Internal Audit Progress Report, including the findings and conclusions from the finalised individual audit reports.</p> <p>b) The Committee approved the proposed amendments to the Internal Audit Plan for 2020/21</p>	
<p>AAC 21/02/009</p>	<p>Internal Audit Plan to Complete 2020/2021</p> <p>The HIA stated that the report was for information rather than approval and to provide more detail on the adjustments made to the plan for the year and the potential impact on the HIA’s opinion for the year.</p> <p>He highlighted that due to the fact he anticipated delivering fewer audits than in 2019/20 it had been agreed with the Board Secretaries Group to remove the formal use of the domain approach to arrive at the Head of Internal Audit Annual Opinion for Health Boards in 2020/21.</p> <p>The HIA then highlighted the key areas that Internal Audit would look to gain assurance over as part of the work throughout the year.</p> <ul style="list-style-type: none"> • Governance And Risk Management – in the audit plan they have a detailed piece of work looking at this process. The HIA is happy they have sufficient coverage over the governance and risk management side of things in this area to form an opinion for the year. The HIA added that the piece of work done around Covid governance arrangements within the Health Board had provided additional assurance on the governance processes and changes that were made during the pandemic and he felt that this gave invaluable resource to feed into the HIA opinion for the year. • Controlled Activity within Health Board – The HIA stated that the key assurance they get in this area comes from the actual internal audit work and advisory work that they had undertaken in the various departments and clinical boards. He added that it is in this area that they had seen impact on the level of number audits they were planning to undertake. The HIA informed the committee that at the time of producing the report in December there were 17 complete on going audits and a further 14 reviews that they were still planning to start and complete before the end of the year. The HIA advised that he had discussed those further 14 reports with each of the lead executives to confirm that they were happy for the work to go forward and engage in and he provided assurance that the work should be able to start and completed for inclusion in the opinion for the year. • The HIA added that there were 4 further reviews identified that could not be completed (the reasons for this were detailed within the report).He added that in the majority of cases where reports could not proceed this was because the reviews would be in areas of Health Board that were significantly impacted by the pandemic and staff were not available engage in the proposed Audits. 	

	<p>The HIA informed the committee that his team planned to deliver 31 audits as part of the year's plan, which compared to 39 from previous year. He stated that although there was a reduction it still demonstrated that they were getting good coverage across the Health Board.</p> <p>The HIA concluded that given all the considerations into account and where they were within the plan, he still intended to deliver a full HIA Opinion for the year which was very positive for the Health Board and would be the ideal outcome.</p> <p>The CC commented that the paper was welcomed by the committee and that he felt it was very timely as it set out clearly where the Health Board was and provided assurance that Internal Audit would complete the work outlined and provide an end of year opinion.</p> <p>The Interim Director of Finance (IDF) queried entries on page 8 of the report in relation to Financial Governance & Management and 2 reports expected from shared services. He asked if they would form part of the HIA's opinion of controls in place for the Health Board.</p> <p>The HIA confirmed that they undertake audit work on services provided by NWSSP around payroll and accounts payable. He said every year they do work on these areas and they do feed into the HIA Opinion to give assurance on those processes that are being undertaken for the Health Board. He added in normal years' work done on those systems is an overall piece of work covering the services provided for all the trusts and Health Boards in Wales, for this year they have increased testing in those pieces of work and undertaken more specific tests on transactions for individual Health Boards to be able to give a more detailed assurance and report for the individual Health Board.</p> <p>The IDF asked if the HIA would bring back the report to the Audit committee from those areas.</p> <p>The HIA stated that he would need to confirm whether this would be a specific report or an additional item within the annual report with NWSSP colleagues but advised that there will be a level of assurance for the Health Board in that area. He also confirmed that Internal Audit had sufficient resource to carry out the work in the remaining months.</p> <p>Resolved that:</p> <ol style="list-style-type: none"> a) The Committee noted the Internal Audit Plan to Complete 2020/2021 	
<p>AAC 21/02/010</p>	<p>Audit Wales Update</p> <p>Anthony Veale – Audit Wales (AV-AW) firstly discussed the letter sent by the AGW to the Health Board and to other Chief Executives in Wales. He said that it sets the context on how Audit Wales will conduct its work against the backdrop of the pandemic, he feels within the letter are a few important messages that the committee should hear:</p> <ul style="list-style-type: none"> • Against the backdrop of the pressures that the Health Board is under currently they will adjust focus and timing of their work as 	

	<p>Audit Wales recognises that it is a difficult time but will continue to be agile, work in partnership and maintain the audit focus.</p> <p>AV-AW continued to discuss the Audit Wales update and stated that it can be taken as read by the committee and asked Darren Griffiths – Audit Wales (DG-AW) to highlight key areas from the report.</p> <p>DG-AW highlighted the approach undertaken for structured assessment work for that year. He stated that they are planning to take the work in 2 phases:</p> <ul style="list-style-type: none"> • Phase 1 – Health Board Operational Planning Arrangements • Phase 2 – Corporate Governance And Financial Management Arrangements <p>DG-AW stated that Phase 1 is well underway and that they had to adjust and adapt their approach due to Covid and remote working. He added that they are hoping to provide initial feedback to Health Board the following month verbally and would look to commence Phase 2 soon afterwards being mindful of the circumstances under which the Health Board are operating under.</p> <p>He then provided an update on the GPX programme. They were hosting a Covid learning week from 8th March to 13th March. This would be to showcase positive practice in public sector demonstrating how public bodies reacted to the pandemic and there would be sessions that were relevant to NHS bodies which would be available on their website.</p> <p>The IDF queried the work on the structured assessment looking at the timing and asked if it is mainly an exercise in looking back as opposed looking forward.</p> <p>DG-AW confirmed that the IDF was correct and that they are looking at Q3/Q4 operational plans and looking at the arrangements the Health Board has in place for producing that plan. He said that this would be a retrospective look on how this plan was pulled together to provide feedback before formalising a 2021/22 plan.</p> <p>Resolved that:</p> <p>(a) The Committee noted the Audit Wales update.</p>	
<p>AAC 21/02/011</p>	<p>Doing it Differently, Doing it Right? Governance in the NHS During the COVID-19 Crisis</p> <p>The CC asked AV-AW if any further comments were required for the report.</p> <p>AV-AW was happy for the committee to take the report as read.</p>	

	<p>The CC confirmed with committee members that they had, had the opportunity to read the report and no further queries were raised</p> <p>Resolved that:</p> <p>a) The Committee noted the Audit Wales update</p>	
<p>AAC 21/02/012</p>	<p>Follow-up of Operating Theatres</p> <p>The CC asked AV-AW if any further comments were required for the report.</p> <p>AV-AW was happy for the committee to take the report as read.</p> <p>The CC confirmed with committee members that they had, had the opportunity to read the report and no further queries were raised</p> <p>Resolved that:</p> <p>a) The Committee noted the Audit Wales update</p>	
<p>AAC 21/02/013</p>	<p>Declarations of Interest and Gifts and Hospitality Tracking Report</p> <p>The DCG advised that the report was shared for members to review. Since the previous meeting a further 705 declarations had been received in addition another 400 had been received since the report had been written.</p> <p>Of those declarations received and recorded:</p> <ul style="list-style-type: none"> • 144 declared an interest – identified 3 potential conflicts – 2 relate to other employment and other one was procurement issues • returns • 11 gifts declared up to November 2020 <p>The CC asked of that 1100 what is the total number we could get back or is it only 8a or above?</p> <p>The DCG answered that they chase all staff annually but chase Band 8a and above more robustly to ensure that declarations from decision makers are recorded.</p> <p>She added that if people withhold information we won't know, as long as they chase and receive information there is less chance of breach as people would have been made aware of the policy.</p> <p>Resolved that:</p> <p>a) The Committee noted the ongoing work being undertaken within Standards of Behaviour.</p> <p>b) The Committee noted the update in relation to the Declarations of Interest, Gifts, Hospitality & Sponsorship Register.</p>	

<p>AAC 21/02/014</p>	<p>Regulatory Compliance Tracking Report</p> <p>The DCG confirmed that there had not been a lot of activity in this area due to the external agencies that undertake inspections being unable to attend in the usual way. She made the committee aware that since November 2020 only 3 further inspections had taken place.</p> <p>The DCG highlighted the list of upcoming inspections in the following quarter and advised that it was still uncertain whether these inspections would be undertaken in the prevailing climate.</p> <p>Resolved that:</p> <ul style="list-style-type: none"> a) The Committee Noted the inspections which had taken place since the last meeting of the Audit Committee in November 2020 and their respective outcomes. b) The Committee noted the continuing development of the Legislative and Regulatory Compliance Tracker. 	
<p>AAC 21/02/015</p>	<p>Internal Audit Tracking Report</p> <p>The DCG stated that this report concerned internal audit recommendations that had been made between 2017/18 and 2018/19 with additional entries for 2021/22 added to the report added for the first time.</p> <p>She highlighted that they have been reduced from 111 to 110 but 19 recommendations were added meaning that 20 had completed since the previous meeting. She mentioned that these were followed up with the executive colleagues between each committee meeting to ensure that recommendations and actions against them are continually monitored. The DCG added that those recommendations which were listed as completed would be taken off for the next meeting but were displayed for reporting purposes similar to an action log.</p> <p>The CC queried whether it was difficult chasing the 2017/18 recommendations because of their age.</p> <p>The DCG responded that she had asked her team to meet the individuals rather than the executive leads for those recommendations so that action could be taken for them to be completed or for confirmation to be given that they had been superseded by another. It was identified that there were a number of actions that could potentially be removed once team members had the opportunity to liaise with operational leads.</p> <p>The HIA mentioned that he would look to meet with the DCG and her teams to agree a process of reducing outstanding areas.</p> <p>IM-ICT queried if any of the outstanding audits were high priority and whether management in the areas couldn't complete these due to lack of resource, or they had made a decision that the action was no longer necessary. She also asked whether a mechanism was available to close the action with those conclusions.</p>	

	<p>The DCG stated that would be her plan and was why she wanted her team to go out and meet the individuals responsible for the recommendations so they have a clear understanding as to why recommendations hadn't been completed. This would allow colleagues to report back with clear commentary on the status of recommendations. The DCG added that for the next meeting she would bring back a clearer and updated position on these recommendations with specific narrative around them to demonstrate that the DCG and her team had spoken with the individuals concerned as well as seeing the reasons why. From this the Committee could sign off or keep them on the tracker depending on the responses received.</p> <p>IM-ICT suggested that the persons responsible are accepting the risk in delaying these actions and that the clinical boards responsible are condoning a different appetite for risk. She felt that there needs to be a firm statement and acknowledged by Audit on any subsequent review.</p> <p>Resolved that:</p> <ol style="list-style-type: none"> a) The Committee Noted the tracking report which was now in place for tracking audit recommendations made by Internal Audit. b) The Committee Noted that progress would be seen over coming months in the number of recommendations which were completed/closed 	NF
<p>AAC 21/02/016</p>	<p>Audit Wales Tracking Report</p> <p>The DCG advised that the report tracked progress against recommendations made by Audit Wales in the same manner that internal audit recommendations were tracked and discussed in the previous item.</p> <p>Since the previous meeting 3 recommendations had been added</p> <ul style="list-style-type: none"> • 2 in relation to the effectiveness in Counter Fraud Arrangements • 1 in relation to the Structured Assessment 2020 <p>She highlighted that the tracker demonstrated that 3 recommendations had been completed since November and a further 12 recommendations had been partially completed. 8 had no actions recorded against them however the DCG informed the committee that this didn't mean that nothing had been happening, rather it was the case that her team had received no response to requests for updates. She stated some of this work has been impacted by Covid-19.</p> <p>Resolved that:</p> <ol style="list-style-type: none"> a) The Committee noted the progress which had been made in relation to the completion of WAO recommendations. b) Committee noted the continuing development of the WAO Recommendation Tracker. 	
<p>AAC 21/02/017</p>	<p>Final Accounts Timetable and Plans</p> <p>The IDF stated that the purpose of the report was to provide members an opportunity to comment on the draft timetable for the production of the</p>	

Health Board's annual report. The IDF reminded the committee that the annual report and accounts came in 3 parts

- Performance report
- Accountability Report
- Financial Statements

The IDF highlighted that the previous year the Health Boards accounts received a 'qualified with limitation of scope' opinion as Audit Wales were unable to sufficiently evidence the inventory balances due to remote work and Covid. He stated that the same was likely to apply for the accounts going forward for 2021 and he informed the committee that they are highly likely to end up with a qualified set of accounts due to limitation of scope.

The CC queried if this would be for all UHB's in Wales or all public bodies.

The IDF responded that there were very few who have a materiality threshold which warrants this and due to the nature of C&V UHB and the type of services the Health Board provides the stock is about 1% of the UHB turnover.

AV-AW commented that this is the cut-off point that if stock balances are greater than materiality which is set relatively consistently across public sector bodies. Once it goes above that threshold auditing standards mandate Audit Wales to attend an audit committee because of the circumstances they can't therefore have a qualification.

The IDF referred to appendix 1 and the draft timetable which set the following key dates:

- 30th April – Draft Accounts
- 7th May - Draft of whole suite of reports need to be submitted for consideration
- 10th June - Special Audit meeting which includes a special Board Meeting on 11th June to submit to Welsh Government for consideration.

The IDF mentioned that the Audit Committee Workshop which goes through the detail of major judgment and estimates which takes a review of accounts and all major supporting documentation needs to be arranged after they submit draft accounts in May (after the 7th).

The IDF added that for 2021 they will be reverting back to a normal timescale as the previous year it was elongated by an extra month. He also commented that the audits and preparation of accounts worked well remotely so lessons would have been learned from that experience. He mentioned that it would still be a pressurised time period for both Audit Wales, the DCG teams and his own team to complete the Annual Statement.

Resolved that:

	<p>a) The Committee reviewed and noted the proposed timetable and approach for the Annual Report 2020-21.</p>	
<p>AAC 21/02/018</p>	<p>Review Committee Terms of Reference</p> <p>The DCG confirmed that it was an annual requirement that the Committee review its terms of reference. She added that the TOR's and work plan for all committees would be submitted to the Board at the end of March. She highlighted that very few changes had been made from the previous year's terms of reference.</p> <p>Resolved that:</p> <p>a) The Committee approve the changes to the Terms of Reference for the Audit and Assurance Committee and</p> <p>b) The Committee recommended the changes to the Board for approval.</p>	
<p>AAC 21/02/019</p>	<p>Audit Committee Annual Report</p> <p>The DCG stated that the report provides a summary of the work undertaken by the committee over the course of the financial year and provides assurance to the committee that it is doing what it should be in line with its TOR.</p> <p>Resolved that:</p> <p>a) The Committee reviewed the draft Annual Report 2020/21 of the Audit and Assurance Committee</p> <p>b) The Committee recommended the Annual Report to the Board for approval.</p>	
<p>AAC 21/02/020</p>	<p>Annual Work Plan</p> <p>The DCG stated that the work plan is prepared and approved to ensure that the committee gets through the work it is supposed to, in alignment with the Terms Of Reference, during the next financial year.</p> <p>Resolved that:</p> <p>a) The Committee reviewed the Work Plan 2021/22</p> <p>b) The Committee approved the Work Plan 2021/22</p> <p>c) The Committee recommended approval to the Board</p>	
<p>AAC 21/02/021</p>	<p>Audit Wales 2021 Audit Plan 139 – 144</p> <p>AV-AW – reminded members that the plan sets out who they are, what they will do, and how much it will cost.</p> <p>He stated that their work is defined in two strands</p> <ol style="list-style-type: none"> 1. Audit of the accounts 2. Performance Audit works <p>Mark Jones – Audit Wales (MJ-AW) spoke in regards to the NHS Finance Wales Act 2014 which is about the rolling 3 year revenue</p>	

	<p>resource limit and capital resource limit which is very relevant to the regularity opinion of the annual accounts.</p> <p>He mentioned that the health board have qualified their accounts for the last 4 years in this area because on a 3 year rolling basis there has always been a deficit, which was likely to continue in the 2021 accounts because in 2018/19 the Health Board had a £9.8 Million deficit which was still within that 3 year period. He provided the example of the Health Board needing to make a surplus of £9.8 Million to not have this 3 year deficit.</p> <p>AV-AW highlighted that one thing that was not included in the plan was the Audit fee which was due to the fact that their fee scheme had not been approved but was expected at the end of the month. He stated that he would confirm to the committee and Health Board what the estimate fee would be once available.</p>	
AAC 21/02/022	<p>Items for Information and Noting - Internal Audit reports for information</p> <p>The Committee received the following 3 reports:</p> <ol style="list-style-type: none"> 1. Pre-Employment Checks – Reasonable assurance 2. Surgery CB – Theatres Directorate Sickness Absence Management – Reasonable assurance 3. Regional Partnership Board – Reasonable assurance <p>Resolved that:</p> <p style="text-align: center;">(a) The Committee noted the Internal Audit reports.</p>	
AAC 21/02/023	<p>Items to bring to the attention of the Board / Committees</p> <p>There were no items to be brought to the attention of the Board / Committees.</p>	
AAC 21/02/024	<p>Review of the Meeting</p> <p>The CC thanked everyone for their attendance and contribution to the meeting.</p>	
AAC 21/02/025	<p>Date and Time of Next Meeting</p> <p>To note the date, time and venue of the next Committee meeting: Tuesday 6th April 2021 at 9.00am</p>	