

# **Audit & Risk Committee**

## **Committee Annual Report 2020-2021**

# **AUDIT & RISK COMMITTEE ANNUAL REPORT 2020-2021**

## **1. FOREWORD**

I am pleased to be able to commend to you this annual report, which has been prepared for the attention of the Board and reviews the work of the Committee for the financial year 2020-2021.

Whilst I did not become Chair of the Audit & Risk Committee until April 2021, I would like to extend my thanks to Paul Griffiths, the previous Chair of the Committee, for the leadership he provided during his time as Audit & Risk Committee Chair between April 2020 and December 2020 prior to his retirement. I would also like to extend my thanks to Ian Wells, Independent Member, for stepping in to the Chairs role for the February 2021 meeting. I would also like to extend my thanks to Jayne Sadgrove, Maria Thomas and Dilys Jouvenat for the contributions they have made to the Committee during the last year.

I would like to express my sincere thanks to all the officers of the Committee who have supported and contributed to the work carried out and for their commitment in meeting important targets and deadlines. I also wish to record my appreciation for the support and contribution given by the Internal Audit team at the NHS Wales Shared Services Partnership (NWSSP), by Audit Wales and Local Counter Fraud Services.

Going forward, the Committee intends to continue to pursue a full programme of work covering a wide range of topics and subject areas as part of its long term aim to help further strengthen the governance arrangements of the Health Board.

**Patsy Roseblade**  
**Chair of the Audit & Risk Committee**  
**Cwm Taf Morgannwg University Health Board (CTMUHB)**

## **2. INTRODUCTION**

The Committee's business cycle runs from the closure of the Annual Accounts in one financial year to the next. This reflects its key role in the development and monitoring of the Governance and Assurance framework for Cwm Taf Morgannwg University Health Board (CTMUHB), which culminates in the production of the Accountability Report including the Governance Statement.

The Terms of Reference for the Committee were reviewed and were formally approved by the Board in July 2020.

Members will be aware that all papers relating to the Committee (unless closed or 'in-committee') are available on the Health Board [website](#).

This report sets out the role and functions of the Audit & Risk Committee and summarises the key areas of business undertaken during the year. In addition, the report sets out some of the key issues, which the Committee will be focussing on over the next few years.

### **Interim Changes to our Board and Committee Framework due to Covid-19**

Over the spring period of 2020 the frequency of Board meetings was increased to ensure any business critical matters were received. A reduction in Board Committee meetings was also introduced, which initially applied to all of the Board Committees with the exception of the Audit and Risk Committee and Quality and Safety Committee, as these were felt to have a critical role in scrutinising decisions to ensure actions relating to the pandemic were quality and risk assessed. However the Planning, Performance and Finance Committee resumed its meetings initially in May 2020, to review financial decisions relating to CTMUHB's response to Covid-19.

Over the summer and autumn period of 2020, the remainder of the Board Committees began to meet again as levels of Covid-19 decreased. In response to a Covid-19 infection rate surge in December 2020, a decision was taken to once again stand down the majority of the Board's Committees during January and February 2021. As previously, the Audit and Risk and Quality and Safety Committee continued to meet virtually during that period and there was also a meeting of the Planning Performance and Finance Committee in February 2021 to consider business critical matters that related to finance and the development of the CTMUHB Integrated IMTP.

The stood-down Committees were reinstated from the 1st March 2021.

### 3. ROLE, MEMBERSHIP, ATTENDEES AND COMMITTEE ATTENDANCES

#### 3.1 ROLE

The role of the Committee is to advise and assure the Board on whether there are effective arrangements in place – through the design and operation of the Health Board system of assurance – to support it in its decision taking and in discharging the accountabilities for securing the achievement of the Health Board objectives in accordance with the standards of good governance determined for the NHS in Wales.

The Organisation's system of internal control has been designed to identify the potential risks that could prevent Cwm Taf Morgannwg UHB achieving its aims and objectives. It evaluates the likelihood of the risks being realised, considers the impact should they occur, and seeks to manage them efficiently, effectively and economically. Where appropriate, the Committee will advise the Board and the Accountable Officer on where, and how, the assurance framework may be strengthened and developed further.

The Committee's Terms of Reference are reviewed annually and are included within the Standing Orders for the Cwm Taf Morgannwg UHB.

#### 3.2 MEMBERSHIP

The membership of the Audit & Risk Committee comprises of four Independent members, enabling the Committee to provide appropriate scrutiny and assurance to the Board independently of the management decision-making processes.

A summary of the Independent membership during 2020-2021 is outlined in table 1 below:

Table 1 – Composition & Membership of the Audit & Risk Committee Apr 2020-March 2021

| <b>Name</b>  | <b>Period</b>            |
|--|--------------------------|
| <b>Members</b>   |                          |
| Paul Griffiths<br>(Committee Chair & WHSSC Audit lead)<br>Independent Member                     | Apr 2020 – December 2020 |
| Maria K Thomas<br>Vice Chair / Independent Member  | Apr 2020 – March 2021    |
| Jayne Sadgrove<br>Independent Member   | Apr 2020 - March 2021    |
| Ian Wells<br>Independent Member  | April 2020 – March 2021  |
| <b>Executive Members</b>   |                          |
| In addition to the members, the following also attended Committee meetings during the 2020-2021: |                          |

|   |
|---|
| Director of Corporate Governance / Board Secretary                                    |
| Executive Director of Finance & Procurement   |
| Representatives of Internal Audit & Assurance (NHS Wales Shared Services Partnership) |
| Representatives of External Audit (Audit Wales)                                       |
| Local Counter Fraud Specialist (LCFS)   |
| Health Board Chair and Chief Executive (Accounts meeting only)                        |
| Chair and Managing Director of NHS Wales Specialised Services Committee               |
| Chief Ambulance Services Commissioner   |
| Other Executive Directors and senior staff as required for specific agenda items.     |

### 3.3 ATTENDEES

The Committee's work is informed by reports provided by Audit Wales, Internal Audit, Local Counter Fraud Services and CTMUHB personnel. Although they are not members of the Committee, auditors and other key personnel are expected to attend each meeting of the Audit & Risk Committee. Invitations to attend the Committee meeting are also extended, where appropriate and on an 'ad hoc' basis, to specific staff when reports which relate to their specific area of responsibility are being discussed by the Audit & Risk Committee.

### 3.4 ATTENDANCE AT AUDIT COMMITTEE 2020-2021

During the year, the Committee met on seven occasions, one of which (29 June 2020) was devoted to scrutiny of the Annual Accounts. All meetings were quorate and were well attended as shown in Table 2 below:

**Table 2 - Meetings and Member Attendance 2020-2021**

| In Attendance   | 6 April 2020 | 15 June 2020 | 29 June 2020 | 10 Aug 2020 | 19 Oct 2020 | 14 Dec 2020 | 8 Feb 2020 | Total      |
|---|--------------|--------------|--------------|-------------|-------------|-------------|------------|------------|
| <b>Committee Members</b>                                    |              |              |              |             |             |             |            |            |
| Paul Griffiths (Chair of the Committee until December 2020) | ✓            | ✓            | ✓            | ✓           | ✓           | ✓           |            | <b>6/6</b> |
| Maria Thomas – Vice Chair /Independent Member               | Not req.     | ✓            | ✓            | ✓           | ✓           | ✓           | ✓          | <b>6/6</b> |
| Jayne Sadgrove – Independent Member                         | ✓            | ✓            | ✓            | ✓           | ✓           | ✓           | ✓          | <b>7/7</b> |
| Ian Wells – Independent Member                              | ✓            | ✓            | ✓            | x           | ✓           | x           | ✓          | <b>5/7</b> |

## **4. AUDIT COMMITTEE BUSINESS**

The Audit & Risk Committee provides an essential element of the Health Board's overall assurance framework. It has operated within its Terms of Reference in accordance with the guidance contained within the NHS Wales Audit Committee Handbook.

As a result of the Covid-19 Pandemic, a Consent agenda approach was adopted across all Board and Committee meetings during 2020. This enabled a number of reports to be received by Members for approval/noting, with an opportunity provided to Members to raise questions against these items in advance of the meeting.

The Audit & Risk Committee agenda broadly followed a standard format, comprising of specific sections, which are outlined below:

### **4.1 Main Areas of Audit & Risk Committee Activity – Part 1**

The agenda for each meeting followed a standard format, broken down into the following 6 main parts:

#### **1. Preliminary Matters**

This included the apologies for absence, welcome and introductions and declarations of interest.

#### **2. Consent Agenda for Approval/Noting**

The following written reports were received by the Audit & Risk Committee and considered accordingly:

- Unconfirmed Minutes;
- Action Log
- Post Payment Verification Annual Report;
- Local Counter Fraud Progress Report;
- Audit Recommendations Tracker Update;
- Procurement and Scheme of Delegation Report;
- Scheme of Delegation Report – Amendments to the Existing Scheme of Delegation;
- Losses and Special Payments report;
- Covid-19 Board and Committees;
- Corporate Governance Arrangements in Response to Covid-19;
- Forward Work Programme;
- Committee Annual Report 2018-2019;
- Amendments to Standing Orders;
- Committee Self-Assessment October 2019 – Improvement Plan Update;
- Risk Management Update;
- Gifts, Sponsorship & Hospitality Form;
- Committee Annual Report 2019/2020;
- Financial Control Procedure – Medical Variable Pay;
- Committee Annual Cycle of Business;
- End of Year Reporting Arrangements;

- Declarations of Interest and Gifts and Hospitality Report

It is important to note any member of the committee can request that an item planned for the consent agenda can be moved to the main agenda for discussion.

### **3. Main Agenda**

#### **4. Internal Audit**

NHS Wales Shared Services Partnership are the appointed internal auditors to the Health Board and provide an update on progress against the internal audit annual plan of business at each meeting together with finalised reports for each area that was subject to audit.

Each report contained an assessment on the level of assurance provided. Follow-up action was agreed for recommendations raised, which informed future audit plans.

#### **5. External Audit**

Audit Wales provide an Audit Position Statement at each meeting, summarising progress against its planned audit work.

#### **6. Internal Control and Risk Management**

The following reports were received for discussion:

- Health Board Risk Management Strategy;
- Organisational Risk Register;
- Covid Response Governance Arrangements;
- Amendment to the Standards of Behaviour Framework Policy – Declarations of Interest;
- Audit Recommendations Tracker Updates;
- Cwm Taf Morgannwg UHB Accountability Report 2019/2020;
- WHSSC Annual Governance Statement 2019/2020;
- EASC Annual Governance Statement 2019/2020;
- Cwm Taf Morgannwg UHB Financial Accounts Report 2019/2020;
- WHSSC & EASC Final Accounts 2019/2020;
- Local Counter Fraud Progress Report;
- Counter Fraud Annual Report 2019/2020;
- Counter Fraud Draft Work Plan 2020/2021;
- Standards of Behaviour – Verbal Update;
- Procurement & Scheme of Delegation Report;
- Consultant Job Planning – Six Monthly Update;
- External Due Diligence review of Field Hospitals – Verbal Update;
- Annual Accounts 2019/2020 Narrative Correction Medical Pay;
- Management Response to Covid Governance Review;
- Covid Assurance – Gateway Report on Field Hospitals;
- Actions arising from Field Hospital Reviews across Wales;
- Covid Assurance – FDU Peer Review of Covid & Resetting;
- Report on Balance Sheet Planning in 2020/2021;
- Clinical Audit Forward Work Programme;

- Financial Control Procedure – Medical Variable Pay;
- Risk Management Improvement Programme Update;
- Committee Self-Assessment Update 2020;
- Declarations of Interest and Gifts and Hospitality Report;
- Update on Balance Sheet Reporting;
- Update on the Welsh Risk Pool Reimbursements/Claims Management Process;
- Clinical Audit Quarterly Update;
- Progress Report – Internal Audit Review into Medical & Dental Rostering

## **4.2. MAIN AREAS OF AUDIT COMMITTEE ACTIVITY – PART 2 HOSTED BODIES**

### **Welsh Health Specialised Services Committee (WHSSC)**

### **Emergency Ambulance Services Committee (EASC)**

As the host organisation, WHSSC and EASC (rely on CTMUHB for its Audit & Risk Committee function.

To support the Audit & Risk Committee requirements for both EASC and WHSSC the Health Board's Audit & Risk Committee is separated into two parts, specifically Part 1 for Health Board business and Part 2 for the Hosted bodies. The relevant officers attend for the relevant components of the meeting.

Up until December 2020, Paul Griffiths, Independent Member and Chair of the Health Board's Audit & Risk Committee undertook the role of the "Audit Lead" for WHSSC and reported all matters relating to the audit function to the Joint Committee.

The Director of Corporate Governance / Board Secretary for CTMUHB also attends both parts of the meetings.

The WHSSC and the EASC share the same external and internal audit teams and Local Counter Fraud Services (LCFS) with CTMUHB. All these factors enable CTMUHB to take necessary assurances from the hosted bodies, particularly in relation to the Accounts and the Annual Governance Statement and vice-versa for areas carried out by CTMUHB on behalf of WHSSC/EASC as part of its hosting responsibilities.

The Joint Committee each have approved Governance and Accountability Frameworks including the Standing Orders. These were reviewed and updated during 2020/21.

## **4.3. WORK/ACTION LOG**

In order to monitor progress and any necessary follow up action, in line with recognised 'house style' templates a work log is maintained to capture all agreed actions from the Audit & Risk Committee and Joint Committees. This



provides an essential element of assurance both to the Committee and from the Committee to the Board.


## 5. INTERNAL AUDIT - OVERALL SUMMARY

In overall terms for the year 2020/2021, the Head of Internal Audit opinion provided **Reasonable Assurance** to the Board that arrangements to secure governance, risk management and internal control are suitably designed and applied effectively in the following assurance domains:

- Corporate Governance, risk and regulatory compliance;
- Strategic Planning, performance management and reporting;
- Financial governance and management;
- Clinical governance quality and safety;
- Information governance and security;
- Operational service and functional management;
- Workforce management;
- Capital and estates management.

The evidence base upon which the overall opinion is formed is as follows:

- An assessment of the range of individual opinions arising from risk-based audit assignments contained within the Internal Audit plan that have been reported to the Audit & Risk Committee throughout the year. This assessment has taken account of the relative materiality of these areas and the results of any follow-up audits in progressing control improvements
- The result of audit assignments that have been issued in draft to the organisation before the issue of this opinion, but have yet to be reported to the Audit & Risk Committee.
- The results of any audit work related to the Health & Care Standards including, if appropriate, the evidence available by which the Board has arrived at its declaration in respect of the self-assessment for the Governance, Leadership and Accountability module
- Other assurance reviews, which impact on the Head of Internal Audit opinion including audit work performed at other organisations

|  |   |
|--|---|
|  <p style="text-align: center;">-                      +<br/>Yellow</p> | <p>The Board can take <b>reasonable assurance</b> that arrangements to secure governance, risk management and internal control, within those areas under review, are suitably designed and applied effectively. Some matters require management attention in control design or compliance with low to moderate impact on residual risk exposure until resolved.</p> |
|--|---|

In total, 30 audit reviews were reported to the Audit & Risk Committee during the year.

A breakdown of the internal audits results presented to the Audit & Risk Committee and the Board in 2020-2021 is presented at **Appendix 1** for information.

A breakdown of the Audit results for the Hosted Bodies presented to the Audit & Risk Committee and the Board in 2020-2021 is presented at **Appendix 2** for information.

A number of follow up audits were also undertaken within key assurance areas, a list of which is detailed in appendix 1 & 2, together with the respective assurance ratings.

## **6. EXTERNAL AUDIT**

**6.1 Audit Wales** Audit Wales provide a progress report at each meeting, covering both probity and performance audits. The audit strategy, audit letters and statements of responsibilities were received and the ISA260 report was approved as part of the Accounts approval process.

The following performance reports and management responses were also discussed during the year, with attendance from UHB Officers where considered appropriate:

- Wales Audit Office (WAO) Progress Report (at each meeting);
- Annual Audit Enquiries Letter;
- Audit of the Accountability Report and Financial Statements;
- Performance Audit Programme – Verbal Update;
- Effectiveness of Counter Fraud Arrangements;
- Structured Assessment 2020;
- Audit of Accounts Report Addendum;
- Operating Theatre Department Review;
- Annual Audit Report 2020;
- Annual Audit Plan 2021;
- Doing it Differently, Doing it Right – Governance in the NHS during the Covid-19 Crisis

### **6.2 Approval of the Annual Accounts**

A special meeting of the Audit & Risk Committee was convened on 29 June 2020 to scrutinise the 2019-2020 Annual Accounts prior to approval by the Health Board including the letter of representation to Auditors and the Annual Governance Statement. The 2019-2020 Annual Accounts were scrutinised and approved by the Board on 29 June 2020. The meeting also scrutinised the Accounts and Statements for 2019-2020 from the Emergency Ambulance Services Committee (EASC) and the Welsh Health Specialised Services Committee (WHSSC).

## **7. PRIVATE MEETING WITH AUDITORS**

In line with recognised good practice a private meeting between Audit Committee members, Internal Audit, External Audit and the Local Counter

Fraud Specialist can be held as and when required. This provides an opportunity for free and frank discussion. This process will continue for 2021-2022.

## **8. LINKS WITH OTHER COMMITTEES**

### **8.1 Other Sub Committees**

The Audit & Risk Committee has close links with the Quality & Safety Committee and other Committees of the Board. Through either specific meetings or the regular Independent Member meetings there is an opportunity for Committee Chairs to support the work of each of the Committees they Chair, share learning and avoid duplication. All Committee Chairs have access to Committee Highlight Reports to the Board.

The Chair of the Audit & Risk Committee provided a report to the Board after each meeting via the Committee Highlight Report.

## **9. LOCAL COUNTER FRAUD SERVICES**

The work of the Local Counter Fraud Services is undertaken to help reduce and maintain the incidence of fraud (and/or corruption) within CTMUHB to an absolute minimum.

Regular reports were received by the Committee to monitor progress against the agreed Counter Fraud Plan.

The Health Board took the opportunity of the Bridgend Transfer to move to commissioning its Counter Fraud service from Swansea Bay UHB, and at the same time expanded the size of the Counter Fraud team beyond the increase purely needed for the increased size of the organisation. This was to provide increased capacity to meet the growth in demand for investigations and to increase the level of pro-active work. The size of the Counter Fraud team is now fully comparable with that of other large Health Boards.

In 2020/21 the Counter Fraud Team delivered the counter fraud message to 111 staff via face to face presentations and eLearning. Together with Counter Fraud Services (CFS) Wales colleagues counter fraud investigations undertaken on behalf of the Health Board into potential fraud offences resulted in 1 criminal convictions and the application of 5 civil sanctions. This investigation work led to the recovery of £28,993 of Health Board funds.

New Counter Fraud Standards were introduced to commence from April 2021. The new NHS requirements align to the Government Functional Standards: Counter Fraud. The Health Board was required to self-assess on a RAG rated basis against these new Standards across 12 requirement areas. The Health Board achieved an overall Green rating following review with improvement identified as required in relation to Requirement 3 – Risk Assessment, Requirement 6 – Outcome Based metrics, Requirement 8 – Reporting Identified

Loss and Requirement 10 – Undertake Detection Activity. Work plan actions have been agreed to improve these areas for 2021/22.

As part of its work, the Counter Fraud Department has a regular annual programme of raising fraud awareness within the Health Board for which a number of days are then allocated and included as part of an agreed Counter Fraud Work-Plan which is signed off, by the Health Board's Executive Director of Finance & Procurement, on an annual basis.

In addition to this and in an attempt to promote an Anti-Fraud Culture within the Health Body, a quarterly newsletter is produced which is then available to all staff on the Health Board's Intranet and all successful prosecution cases are also publicised in order to obtain the maximum deterrent effect. The Counter Fraud Team also deliver awareness sessions to staff, both general awareness aimed at all staff and bespoke sessions based on risks faced by staff assessed to be in roles at a higher level of potential exposure to fraud.

## **10. ASSURANCE TO THE BOARD**

The Audit & Risk Committee provides an essential element of the overall governance framework for the organisation and has operated within its Terms of Reference and in accordance with the guidance contained in the NHS Wales Audit Committee Handbook.

**10.1 Internal Control & Risk Management** - In addition to the audit reports received by the Committee during the reporting period, a wide range of internally generated 'governance' reports/papers were produced for consideration by the Audit & Risk Committee.

**10.2 Annual Governance Statement** - During 2020-2021, the Health Board produced its Annual Governance Statement, which explains the processes and procedures in place to enable the Health Board to carry out its functions effectively. The Statement was produced following a review of CTMUHB's governance arrangements undertaken by the Management Board and the Board Secretary/Director of Corporate Services & Governance. The Statement brings together all disclosures relating to governance, risk and control for the organisation.

### **10.3 Tracking of Audit Recommendations**

The Committee has increased the focus on tracking the implementation of agreed audit recommendations and the clarity of reporting of this, which achieved improvement during the year and laid the foundations for the further improvements now being made in 2021/22.

**10.4 Audit Committee Effectiveness Survey** - A Committee Effectiveness Survey was undertaken in 2020-2021 to obtain feedback from Committee members on potential areas for development.

The statements used in the survey were devised in accordance with the guidance outlined within the NHS Audit Committee Handbook.

## **11. CONCLUSION AND FORWARD LOOK**

The Audit & Risk Committee in discharging its scrutiny and assurance role on behalf of the Board considers that on the basis of the risk based work completed by the Committee during 2020-2021, that there are effective measures in place **and that there are no outstanding issues that the Audit & Risk Committee wishes to bring to the attention of the Board.**

The Directors have been held to account and have responded positively in dealing with any concerns raised by the Auditors and the Audit & Risk Committee.

This Annual Report will be supplemented by the annual self-assessment process, which will be undertaken via Survey Monkey, which reviews the individual and collective function of the Committee against the NHS Audit Committee Handbook best practice guidance and helps to inform the work of the Committee going forward.

The Committee is committed to continuing to develop its function and effectiveness and intends seeking further assurance in 2021-2022 in respect of:

- The Risk Management Improvement Plan including the new format of the Organisational Risk Register and the outputs from the Board Development session in relation to the risk appetite.
- Reviewing audit outcomes following COVID reviews and ensure actions are taken as a result of learning.
- Clarifying the assurance requirements of its hosted organisations to the CTMUHB through the development of an assurance framework.
- Fully enacting and utilising the Board Assurance Framework.
- Maintaining and strengthening the effectiveness of the Audit Tracker, including seeking and implementing best practice and incorporating further audits in relation to the Delivery Unit and Targeted Intervention.
- Discharging effectively the Board approved Committee Terms of Reference.
- Reviewing the effectiveness of the application of the revised Standing Orders and Scheme of Delegation.
- Increased reporting in relation to Declarations of Interest forms for the organisation.
- Ensuring all parties discharge their responsibilities appropriately as outlined within the Audit Charter.
- Continue to strengthen processes and resources in place to prevent and respond to fraud activity.

## Appendix 1

### **List of Internal Audits Undertaken within Cwm Taf UHB 2020-2021 and Assurance Ratings**

|    | <b>Internal Audit Assignment</b>  | <b>Assurance Rating 2018-2019</b> |
|----|---|-----------------------------------|
| 1  | Annual Quality Statement  | Substantial                       |
| 2  | Sustainability Reporting  | Substantial                       |
| 3  | Estates Directorate – Compliance Review   | Substantial                       |
| 4  | Prince Charles Hospital Development Project – Covid 19 related issues           | Substantial                       |
| 5  | Prince Charles Hospital Development Project – Validation of Management Actions  | Substantial                       |
| 6  | Risk Management   | Reasonable                        |
| 7  | Continuous Improvement in response to Targeted Intervention                     | Reasonable                        |
| 8  | Financial Systems   | Reasonable                        |
| 9  | Welsh Risk Pool Claims Process  | Reasonable                        |
| 10 | Medical Agency  | Reasonable                        |
| 11 | Estates Directorate – Workforce Management Arrangements                         | Reasonable                        |
| 12 | Estates Directorate – Governance and Risk Management Arrangements               | Reasonable                        |
| 13 | Estates Directorate – Performance and Planning Management Arrangements          | Reasonable                        |
| 14 | CAMHS Clinical Service Group – Performance and Planning Management Arrangements | Reasonable                        |
| 15 | CAMHS Clinical Service Group – Compliance Review                                | Reasonable                        |
| 16 | Pathology Directorate Follow Up   | Reasonable                        |
| 17 | Digital Response to Covid 19  | Reasonable                        |
| 18 | Facilities Directorate – Workforce Follow Up                                    | Reasonable                        |
| 19 | Clinical Audit (Draft)  | Reasonable                        |
| 20 | Prince Charles Hospital Development Project - Governance                        | Reasonable                        |
| 21 | Prince Charles Hospital Development Project – Financial Management              | Reasonable                        |

|    |  |                        |
|----|--|------------------------|
| 22 | Prince Charles Hospital Development Project – Technical Compliance                                 | Reasonable             |
| 23 | Patient Pathway Appointment Management Process – Progress on the Implementation of Recommendations | Limited                |
| 24 | IT Service Management  | Limited                |
| 25 | CAMHS Clinical Service Group – Governance and Risk Management Arrangements                         | Limited                |
| 26 | CAMHS Clinical Service Group – Workforce Management Arrangements                                   | Limited                |
| 27 | Head & Neck Directorate Follow Up of Governance Recommendations                                    | Advisory & Non Opinion |
| 28 | IT Baseline Review   | Advisory & Non Opinion |
| 29 | Governance During the Covid 19 Pandemic  | Advisory & Non Opinion |
| 30 | Covid 19 Governance – Follow Up  | Advisory & Non Opinion |

|  |                                     |          |
|--|-------------------------------------|----------|
|  | <b>Substantial Assurance Rating</b> | <b>5</b> |
|--|-------------------------------------|----------|

|  |                                    |           |
|--|------------------------------------|-----------|
|  | <b>Reasonable Assurance Rating</b> | <b>17</b> |
|--|------------------------------------|-----------|

|  |                                 |          |
|--|---------------------------------|----------|
|  | <b>Limited Assurance Rating</b> | <b>4</b> |
|--|---------------------------------|----------|

|  |                                   |          |
|--|-----------------------------------|----------|
|  | <b>Advisory &amp; Non Opinion</b> | <b>4</b> |
|--|-----------------------------------|----------|

|  |              |           |
|--|--------------|-----------|
|  | <b>Total</b> | <b>30</b> |
|--|--------------|-----------|

*\*NB – the above does not include the internal audit ratings for the reviews undertaken for the hosted bodies.*

**List of Internal Audits Undertaken 2020-2021 and Assurance Ratings within**

**The Welsh Health Specialised Services Committee (WHSCC)  
&  
the Emergency Ambulance Services Committee (EASC)**

|   | <b>Internal Audit Assignment</b>                    | <b>Assurance Rating<br/>2019-2020</b> |
|---|---|---------------------------------------|
| <b><u>Welsh Health Specialised Services Committee (WHSCC)</u></b> |   |                                       |
| 1   | Financial Systems                                   | Substantial                           |
| <b><u>Emergency Ambulance Services Committee (EASC)</u></b>       |   |                                       |
| 1   | Non-Emergency Patient Transport Service – Follow Up | Reasonable                            |

DRAFT