

**UNCONFIRMED**

**DRAFT Minutes of the Audit and Assurance Committee  
held on 1 April 2020  
Via Skype/Teleconference**

**Present:**

Gill Lewis Independent Member (Chair)  
John Hill Tout Independent Member (Vice Chair HEIW)  
Dr Ruth Hall Independent Member

**In Attendance:**

Dafydd Bebb Board Secretary  
Eifion Williams Director of Finance  
Martyn Pennell Head of Financial Accounting  
Mike Usher Engagement Director, Wales Audit Office  
Helen Goddard External Audit Manager, Wales Audit Office  
Clare James Performance Audit Lead, Wales Audit Office  
Paul Dalton Head of Internal Audit, NWSSP  
Emma Samways Deputy Head of Internal Audit, NWSSP  
Dr Chris Jones HEIW Chair  
Kay Barrow Corporate Services Manager (Secretariat)

<b>PART 1</b>	<b>PRELIMINARY MATTERS</b>	<b>Action</b>
<b>AAC: 01/04/1.1</b>	<b>Welcome and Introductions</b>	
	The Chair welcomed everyone to the meeting.	
<b>AAC: 01/04/1.2</b>	<b>Apologies for Absence</b>	
	Apologies were received from Craig Greenstock, Counter Fraud Manager (Cardiff & Vale UHB) and Helen James, Head of Procurement (NWSSP).	
<b>AAC: 01/04/1.3</b>	<b>Declarations of Interest</b>	
	There were no declarations of interest.	
<b>AAC: 01/04/1.4</b>	<b>Minutes of the Meeting held on 27 January 2020</b>	
	The minutes of the meeting held on 27 January 2020 were <b>received</b> and <b>approved</b> as an accurate record of the meeting.	

AAC: 01/04/1.5	<b>Action Log from the Meeting held on 27 January 2020</b>	
	<p>The Committee <b>received</b> and <b>considered</b> the Action Log from the meeting held on 27 January 2020. The addition of the Glossary of Terms was welcomed.</p> <p>Concern was raised that a number of items scheduled to be presented to the Committee at this meeting had been deferred to a later date. It was confirmed that this was as a result of the decision to streamline meeting agendas to only concentrate on business critical items and those matters related to the COVID 19 Pandemic. The following verbal updates were received:</p> <ul style="list-style-type: none"> <li>• <b>AAC 27/01/2.1 Independent Review of HEIW’s Procurement Systems and Processes:</b> The Committee noted that this review was ongoing and would be scheduled to come back to the Committee when the review had been finalised</li> </ul>	
<b>Resolved</b>	The Committee <b>noted</b> the update.	
	<ul style="list-style-type: none"> <li>• <b>AAC 27/01/2.2 Electronic Staff Record (ESR) Compliance Update on Mandatory Training and PADR:</b> Concern was raised as to why this item had been deferred, given the importance of ensuring staff receive an annual PADR, as well as complying with the statutory and mandatory training requirements.</li> </ul> <p>It was noted that the item deferred related to the differing PADR process that exists for those individuals within the Medical Directorate who undergo revalidation. It was confirmed that this item had been deferred to enable HEIW to focus on its response to the COVID 19 Pandemic.</p> <p>The Committee received assurance that the improvement activity to address the poor compliance was currently underway and there had been some improvement in compliance. It was anticipated that further improvements would be made in the coming months. The Medical Director’s attendance at the Committee has been deferred to July 2020.</p>	
<b>Resolved</b>	The Committee <b>noted</b> the update.	
	<ul style="list-style-type: none"> <li>• <b>AAC 27/01/2.10 Declarations of Interest – Review of Practices within other organisations:</b> Eifion Williams advised that the declarations of interest process within Procurement had been reviewed. He explained that the process was not as robust as it could be in terms of picking up those conflicts of interest where the values fall below the £5k threshold. He explained that the independent review being undertaken of HEIW’s procurement systems and processes will be used to strengthen the procurement process going forward.</li> </ul>	
<b>Resolved</b>	The Committee <b>requested</b> specific assurance and evidence on how any conflicts of interest in terms of contracts was being identified and managed.	<b>EW</b>

AAC: 01/04/1.6	<b>Matters Arising</b>	
	There were no matters arising from the previous meeting.	
<b>PART 2</b>	<b>MATTERS FOR CONSIDERATION</b>	
AAC: 01/04/2.1	<b>Counter Fraud</b>	
AAC: 01/04/2.1.1	<p><b>Progress Report</b></p> <p>The Committee <b>received</b> the progress report.</p> <p>In presenting the report, Eifion Williams advised that 50 days of commissioned work had been completed. One investigation had been undertaken and was still ongoing. Feedback received from the Head of Counter Fraud had highlighted that whilst a number of awareness sessions had been undertaken this year, there was the need for more opportunities for members of the Counter Fraud Team to attend HEIW internal directorate/departmental meetings to raise fraud awareness. Eifion Williams would be raising this matter at the next Senior Leadership Team.</p> <p>Eifion Williams provided a brief overview of the thematic assessment of counter-fraud, bribery and corruption prevention measures that had been undertaken in place both centrally within NWSSP and across the Health Bodies. The findings of the assessment had highlighted weaknesses in the control processes, particularly those associated with agency staff. It was suggested that HEIW extend the required scrutiny for new starters to include those sourced from agencies. Concern was raised that this would cause a duplication of work however, it was felt that the increased level of scrutiny could be stepped down once a sufficient level of assurance had been obtained in order to do so. The Committee noted that the Head of People &amp; OD had already written to agencies to reinforce the importance of the level of scrutiny required for potential candidates.</p> <p>The Committee recognised that the fraud threat posed during emergency situations was higher than at other times. The Counter Fraud service had circulated posters to areas such as Finance and the Senior Leadership Team, to raise awareness of the key principles to apply for the effective control of fraud.</p>	
<b>Resolved</b>	<p>The Committee:</p> <ul style="list-style-type: none"> <li>• <b>noted</b> the report;</li> <li>• <b>agreed</b> that the Director of Workforce &amp; OD be requested to write to agencies for which HEIW contracts, to reinforce the requirement for due diligence in relation to the scrutiny of potential candidates.</li> </ul>	<b>EW</b>
AAC: 01/04/2.1.2	<p><b>Counter Fraud Annual Plan</b></p> <p>The Committee <b>received</b> the progress report.</p>	

	<p>In presenting the report, Eifion Williams confirmed that 50 days had been allocated to the Counter Fraud Annual Work Plan which were split across the four areas of activity in line with the National Policy and Standards Framework. The assessment of the days had been undertaken on a risk-based approach to planning local counter fraud work against local needs. Eifion Williams explained that the Head of Counter Fraud had advised that there were no major issues causing him any concern however, there was a need to maintain vigilance.</p> <p>The Committee considered the Work Plan. Concerns were raised around the capacity and capabilities to undertake areas of the Work Plan due to the current working arrangements as a result of the COVID 19 pandemic restrictions. It was clarified that the Work Plan had been developed prior to the increased requirement for social distancing and restriction of movement. The Plan would be revisited in light of the current working arrangements to explore alternative ways of focussing the activity and being proactive at this time.</p> <p>In answer to a query around the number of days compared to other NHS organisations, it was clarified that as HEIW was a unique NHS organisation and much smaller, the number of days in the Work Plan were sufficient. However, as in the previous year, the days could be flexed up or down as required.</p>	
<b>Resolved</b>	<p>The Committee:</p> <ul style="list-style-type: none"> <li>• <b>approved</b> the Work Plan</li> <li>• <b>agreed</b> that the Plan be revisited in light of the current working arrangements to explore alternative ways of focussing the activity and being proactive at this time.</li> </ul>	<b>EW</b>
<b>AAC: 01/04/2.2</b>	<b>Internal Audit</b>	
<b>AAC: 01/04/2.2.1</b>	<p><b>Progress Report</b></p> <p>The Committee <b>received</b> the report.</p> <p>In presenting the report, Paul Dalton informed the Committee that due to the current working arrangements as a result of the COVID 19 Pandemic, internal audit work had slowed down considerably.</p> <p>In terms of the outstanding audits that had not been issued, the IT &amp; Digital audit had moved into drafting and was reporting reasonable assurance with no key areas of concern. The Service Review – Medical Training Commissioning was work in progress. The audit fieldwork undertaken to date was being reviewed in order to ascertain whether it was sufficient to report on.</p> <p>Paul Dalton advised that the Heads of Internal Audit had discussed their plans in relation to the provision of 2019/20 Head of Internal Opinions as part of the year end reporting. He confirmed that there would be no</p>	

	<p>concerns to the issuing of a Head of Internal Opinion for HEIW at the next Committee meeting.</p> <p>The Committee was pleased to see that reports were coming through as reasonable assurance or substantial assurance.</p> <p>The HEIW Chair raised concerns around the impact of the current working arrangements for HEIW staff and the reduced capacity within the Executive Team due to the temporary redeployment of the Chief Executive on an interim basis to Welsh Government. Paul Dalton advised that the internal audit work had been paused due to the difficulty in undertaking any audit fieldwork. Staff were also being redeployed on an as and when basis however, there would remain key contacts for NHS organisations.</p> <p>The Committee recognised that there was a degree of uncertainty going forward and that a delay in commencing the audit work of a couple of months would impact on the delivery of the 2020/21 Plan. Paul Dalton explained that he would need to review with audit colleagues what would need to be undertaken from the 2020/21 Plan in order to provide a safe Head of Internal Audit Opinion for next year.</p>	
<b>Resolved</b>	The Committee <b>noted</b> the position.	
<b>AAC:</b> <b>01/04/2.2.2</b>	<p><b>Risk Management Internal Audit Report</b></p> <p>The Committee <b>received</b> the report which had received an overall assessment of reasonable assurance. The findings from the review highlighted two issues that were classified as weaknesses in the operation of the designed system/control for risk management. There were five recommendations, one high priority, three medium priorities and one low priority.</p> <p>The Committee acknowledged that a lot of work had been undertaken at a strategic level. However, there were key areas for improvement to ensure that the risk management system continued to evolve and embed throughout the organisation to ensure synergy at both Board and Departmental/Directorate level.</p> <p>Dafydd Bebb informed the Committee that the management response to address the recommendations contained within the report was being implemented. This included the updating of the Risk Management Policy to reflect the requirements outlined within the report. The Executive Team was due to consider the revised Policy however, it had been postponed due to the refocussing of business critical items in response to the COVID 19 Pandemic.</p> <p>It was confirmed that since the reporting, approximately 50% of senior managers had now received the risk management training. Training sessions had continued with further sessions undertaken in January,</p>	

	February. The sessions scheduled for March had been postponed due to the current crisis and would be re-arranged.	
<b>Resolved</b>	The Committee <b>noted</b> the report.	
<b>AAC: 01/04/2.2.3</b>	<p><b>Strategic Planning – IMTP Internal Audit Report</b></p> <p>The Committee <b>received</b> the report.</p> <p>In presenting the report, Emma Samways highlighted that the review of the IMTP development process found that the plan had been subject to regular review and approval from both the Executive Team and the Board. Whilst a number of queries were raised and discussed with the Planning Team during the course of the review, no findings were identified and no recommendations raised. The overall level of assurance assigned to this review was significant.</p> <p>The Committee was pleased to receive significant assurance for this internal audit review and to formally record it's thanks to the Planning Team.</p>	
<b>Resolved</b>	<p>The Committee:</p> <ul style="list-style-type: none"> <li>• <b>noted</b> the report;</li> <li>• <b>requested</b> that its thanks be passed to the Planning Team for achieving significant assurance for this internal audit review.</li> </ul>	<b>JR</b>
	Mike Usher joined the meeting	
<b>AAC: 01/04/2.2.4</b>	<p><b>Performance Management Internal Audit Report</b></p> <p>The Committee <b>received</b> the report.</p> <p>In presenting the report, Emma Samways highlighted that the scope and focus of the audit had been to review the development of the performance framework and dashboard. The overall assessment for the review was that of reasonable assurance. The findings from the review highlighted four issues that were classified as weaknesses in the system control/design, and three issues classified as weaknesses in the operation of the designed system/control. There were seven recommendations, one high priority, four medium priorities and two low priorities.</p> <p>It was highlighted that the WAO reviewed performance management as part of the 2019 Structured Assessment and that the findings of this audit review were consistent with those reported by the WAO.</p> <p>The Committee considered the report and noted the progress being made in the development of a robust performance management framework to meet the needs of the organisation. It was emphasised that the performance metrics needed to link to the investment and that it would be helpful to undertake benchmarking with other higher educational institutes to ascertain the metrics reported.</p>	

	John Hill-Tout informed the Committee that he had undertaken a number of sessions with Julie Rogers and the Team during the development of the framework and dashboard. He offered his continued support during the development as a conduit from the Board's perspective, if required.	
<b>Resolved</b>	The Committee <ul style="list-style-type: none"> <li>• <b>noted</b> the report and the progress being made;</li> <li>• <b>requested</b> that Julie Rogers be informed of John Hill-Tout's offer to provide continued support during the development of the Performance Framework and Dashboard, if required.</li> </ul>	<b>DB</b>
<b>AAC: 01/04/2.2.5</b>	<p><b>Core Financial Management Internal Audit Report</b></p> <p>The Committee <b>received</b> the report.</p> <p>In presenting the report, Emma Samways advised that this was a cyclical audit that reviewed different aspects of the financial system. The scope of the audit had included a review of the asset register however, as the register was not complete, this aspect would be rolled into the next year.</p> <p>The findings from the review did not highlight any issues that were classified as weaknesses in the system control/design for Core Financial Systems. Although the findings from the review highlighted 9 issues that were classified as weaknesses in the operation of the designed system/control for Core Financial Systems.</p> <p>The overall level of assurance was that of reasonable assurance. There were 9 recommendations of which five medium priorities and four low priorities.</p> <p>Eifion Williams commented that he was content with the report. He explained that the delay with the reviewing of HEIW's SFI's was linked to the outcome of the national review of the SFIs. He highlighted that, where possible, HEIW adopted the All Wales approach to financial policies and procedures however, the timescale for the review had slipped as the scope of the review had been broadened.</p> <p>Martyn Pennell was content with the report and advised that 7 out of the 9 recommendations had already been completed. He explained that the asset register was in excel format and was being finalised with the new assets.</p>	
<b>Resolved</b>	The Committee <b>noted</b> the report.	
<b>AAC: 01/04/2.2.6</b>	<p><b>Internal Audit Plan 2020/21</b></p> <p>The Committee <b>received</b> the report.</p> <p>In presenting the report, Paul Dalton advised that the Plan had been developed in accordance with the Public Sector Internal Audit Standard 2010 and a risk based internal audit planning approach. The Plan had been developed in liaison with key individuals within HEIW. However, due to the current uncertainties arising as a result of the COVID 19</p>	

	<p>Pandemic, the Plan would need to be reviewed in terms of what could or could not be delivered and this was anticipated to take place in Q2.</p> <p>Paul Dalton emphasised that he would continue to liaise with Gill Lewis and Dafydd Bebb to ensure the Plan was prioritised in terms of the key deliverables.</p>	
<b>Resolved</b>	<p>The Committee:</p> <ul style="list-style-type: none"> <li>• <b>approved</b> the Plan subject to further clarification in relation to prioritising the key deliverables;</li> <li>• <b>requested</b> that consideration be given to adding the risk to the delivery of the Plan to the Corporate Risk Register.</li> </ul>	<p><b>PD/DB</b></p> <p><b>DB</b></p>
<b>AAC: 01/04/2.3</b>	<b>Wales Audit Office:</b>	
<b>AAC: 01/04/2.3.1</b>	<p><b>Progress Report including an Update on 2020 Audit Plan and Fee</b></p> <p>The Committee <b>received</b> the report.</p> <p>In presenting the report, Mike Usher advised that as there were no amendments to the Audit Plan presented at the last meeting, the audit fee had been moderated by the Auditor General and the reduction agreed. However, due to the impact of the COVID 19 Pandemic and the restrictions imposed in relation to social distancing, all on-site audit work had ceased within the WAO.</p> <p>The performance audit work would continue as far as practicably possible remotely though would be kept under review.</p> <p>In terms of the financial audit work, it was confirmed that the Welsh Government had agreed a revised timetable for the submission of the accounts. The draft accounts submission deadline was 22 May 2020 and the final accounts submission was 30 June 2020, although these would continue to be under review. WAO would continue to work with HEIW's finance team in relation to the audit of the accounts. It was noted that WAO was also working with NWIS in relation to the secure file sharing of key deliverables to ensure the continuation of the financial auditing of the accounts.</p> <p>It was confirmed that the implementation of IFRS16 Leases had been deferred for 12 months however, HEIW would be expected to undertake the necessary preparatory work for the new standard in readiness for the 2021/22 introduction.</p> <p>The Committee discussed the new timetable but was content for Martyn Pennell and the Finance Team to work to the original accounts submission timetable. The Committee acknowledged that there was some flexibility and contingency with the new revised timetable should the need arise. It was emphasised that the later submission date of 30 June 2020 would need to be supported by a Public Board meeting prior to that date to approve the accounts.</p>	



<b>Resolved</b>	<p>The Committee:</p> <ul style="list-style-type: none"> <li>• <b>noted</b> the report and the impact of COVID 19 on the delivery of the Plan for 2020/21;</li> <li>• <b>agreed</b> that the original accounts timetable be followed but that the revised timetable be used as a contingency;</li> <li>• <b>requested</b> that contingency plans be put in place for w/c 22 June 2020 for an Audit &amp; Assurance Committee to recommend the final accounts for approval by the Board;</li> <li>• <b>requested</b> that contingency plans be put in place for w/c 22 June 2020 for a Public Board to approve the final accounts.</li> </ul>	<b>DB</b>
<b>Resolved</b>		<b>DB</b>
<b>AAC: 01/04/2.3.2</b>	<p><b>Structured Assessment 2019 Management Response</b></p> <p>The Committee <b>received</b> the management response to the WAO 2019 Structured Assessment. Clare James highlighted that, in light of the current situation, the deadline dates within the response would need to be revisited to ensure they were still achievable.</p>	
<b>Resolved</b>	<p>The Committee:</p> <ul style="list-style-type: none"> <li>• <b>noted</b> the management response</li> <li>• <b>requested</b> that the deadline dates be revisited and amended if required.</li> </ul>	<b>DB</b>
<b>AAC: 01/04/2.4</b>	<p><b>Wales Audit Office Audit Enquiries to those Charged with Governance and Management</b></p> <p>The Committee <b>received</b> the draft response.</p> <p>In presenting the draft response, Martyn Pennell advised that as part of the annual audit of the statutory accounts, HEIW was required to respond to the WAO's request to provide assurance in relation to a number of specific governance areas that impact on the audit of the financial statements as set out in the International Standards on Auditing (ISAs).</p>	
<b>Resolved</b>	<p>The Committee <b>approved</b> the draft response for sign off and submission to the WAO.</p>	<b>EW</b>
<b>AAC: 01/04/2.5</b>	<p><b>Review of Standing Financial Instructions</b></p> <p>The Committee <b>received</b> the report.</p> <p>In presenting the report, Eifion Williams explained that, as mentioned earlier in the meeting, the delay with the reviewing of HEIW's SFIs was linked to the outcome of the national review of the SFIs. It was anticipated that the revised SFI's would be issued to Boards for adoption in July 2020.</p>	
<b>Resolved</b>	<p>The Committee <b>noted</b> the report.</p>	
<b>AAC: 01/04/2.6</b>	<p><b>Draft Annual Governance Statement 2019/20</b></p> <p>The Committee <b>received</b> the draft Annual Governance Statement.</p> <p>In presenting the report, Dafydd Bebb explained that the layout and content for the document was prescribed by Welsh Government to conform to Chapter 3 of the NHS Wales 2019-2020 Manual for Accounts.</p>	

	<p>The Committee considered the draft. A query was raised in relation to referencing the Committee Annual Reports within the Statement. It was clarified that whilst the Audit &amp; Assurance Committee Annual Report could be referenced within the document, the Annual Reports for the remaining Committees could not be as they had not been considered by the relevant Committee.</p> <p>Concern was raised in relation to the lack of narrative in relation to the key risks or issues that had been considered during the year. It was clarified that whilst the 'red' status risks from the corporate risk register had been highlighted within the Statement, it was good governance to include all the key risks, irrespective of their RAG status, that affected the organisation during the reporting period and how those risks had been mitigated. The Committee also commented that it would expect some key issues and risks to be identified that would need to be mitigated and addressed in the future. The Annual Governance Statement should present a balanced picture of positives and areas where improvement is needed. Good practice suggests that progress against those areas is reported during the following year to the Audit &amp; Assurance Committee.</p> <p>It was also suggested that the changing governance arrangements arising from the response to the COVID 19 Pandemic and the restriction in movement, should also be referenced within the Statement.</p>	
<b>Resolved</b>	<p>The Committee <b>agreed</b> that the Statement be revised to include the following areas:</p> <ul style="list-style-type: none"> <li>• narrative to be added to the Statement to indicate the intention to include reference to Committee Annual Reports for 2020/21;</li> <li>• all the key risks or issues that affected the organisation during 2019/2020, irrespective of their RAG status, and their mitigating actions be included within the Statement;</li> <li>• some key issues and risks to be identified that would need to be mitigated and addressed in the future;</li> <li>• the changing governance arrangements in response to COVID 19 be reflected in the Statement.</li> </ul>	<b>DB</b>
<b>AAC: 01/04/2.7</b>	<b>Draft Committee Annual Report 2019/2020</b>	
	<p>The Committee <b>received</b> the draft Annual Report.</p> <p>In presenting the report, Dafydd Bebb advised that the Annual Report summarised the key areas of business activity undertaken by the Committee during 2019/2020. It also highlighted some of the key issues which the Committee intended to give further consideration to over the next 12 months.</p>	
<b>Resolved</b>	<p>The Committee:</p> <ul style="list-style-type: none"> <li>• <b>approved</b> the Annual Report</li> <li>• <b>requested</b> that the Annual Report be submitted to the May Board so that the Board could review the performance of the Committee during 2019/2020.</li> </ul>	<b>DB</b>

<b>AAC: 01/04/2.8</b>	<b>Procurement Compliance Report</b>	
	<p>The Committee <b>received</b> the report.</p> <p>In presenting the report, Eifion Williams advised that the reporting was in line with the requirement of HEIW’s Standing Financial Instructions.</p> <p>It was clarified that a review of the current procurement procedure to check against an organisation’s Declaration of Interest Register was not as robust as it could be. It was noted that the Counter Fraud Thematic Assessment within Shared Services had also highlighted potential areas of weakness in the operation of the designed system/control. Eifion Williams advised that he would be working with the Procurement Team to strengthen the process going forward.</p> <p>In relation to a query raised regarding item HEIW/FN/061 and the compliance comment of ‘not endorsed’, Eifion Williams agreed to pick up the matter with Procurement.</p>	
<b>Resolved</b>	<p>The Committee:</p> <ul style="list-style-type: none"> <li>• <b>noted</b> the report for assurance purposes.</li> <li>• <b>requested</b> that an explanation be provided regarding item HEIW/FN/061 and the compliance comment of ‘not endorsed’.</li> </ul>	<b>EW</b>
<b>AAC: 01/04/2.9</b>	<b>Audit Recommendations Tracker</b>	
	<p>The Committee <b>received</b> the Audit Recommendation Tracker.</p> <p>In presenting the Tracker, Dafydd Bebb highlighted that an opportunity to review audit tracking across NHS organisations in Wales was undertaken following the discussion at the last meeting and the agreed actions for those recommendations past their original deadline date. Best practice was identified within the Welsh Ambulance Services NHS Trust (WAST) and their Audit Tracker Tool simplified the tracking process and had been adopted for HEIW.</p> <p>It was highlighted that currently there were eight recommendations arising from audit reports that were in progress. There were three ‘Red’ status recommendations where good progress was being made, but outside the target date. One ‘Amber’ status where the action had not reached the deadline date. Four of the recommendations had been assessed as ‘Green’ status where actions were completed.</p> <p>The Committee considered the Tracker. Concerns were raised in relation to Recommendation 30 and the delays in relation to progressing the required policies. It was clarified that the essential policies were in place. The outstanding policies related to Alcohol &amp; Substance Misuse and Mental Health &amp; Wellbeing Procedures as part of the Corporate Health Standard and were currently out for consultation.</p>	
<b>Resolved</b>	<p>The Committee:</p>	

	<ul style="list-style-type: none"> <li>• <b>noted</b> the revisions to the Tracker and the status of the recommendations;</li> <li>• <b>agreed</b> that if a recommendation's status was 'Green' and had been fully completed, that it could be removed from the Tracker;</li> </ul>	<b>DB</b>
<b>PART 3</b>	<b>FOR INFORMATION/NOTING</b>	
<b>AAC: 01/04/3.1</b>	<b>Welsh Government Grip and Control Expectations</b>	
	<p>The Committee <b>received</b> the report.</p> <p>In presenting the report, Eifion Williams advised that NHS Wales organisations have been requested to review their financial management control arrangements to ensure that resources are being utilised effectively within their organisation. He explained that HEIW was in the process of reviewing its existing control arrangements in order to provide the required assurance to Welsh Government. It was highlighted that the key grip and control themes also outlined areas of good practice. An assessment of the good practice within the themes would be undertaken and any good practice proposals for adoption by HEIW would be developed for consideration by the Committee at a future meeting.</p>	
<b>Resolved</b>	<p>The Committee</p> <ul style="list-style-type: none"> <li>• <b>noted</b> the report and the provision of a response to Welsh Government to provide the required assurance;</li> <li>• <b>agreed</b> that any good practice proposals for adoption by HEW be presented at a future Committee meeting.</li> </ul>	<b>EW</b>
<b>PART 4</b>	<b>CLOSE</b>	
<b>AAC: 01/04/3.1</b>	<b>Any Other Business</b>	
<b>AAC: 01/04/3.1.1</b>	<p><b>Governance Update for COVID 19</b></p> <p>The Committee <b>received</b> the copies of the correspondence.</p> <p>In presenting, Dafydd Bebb advised that the Board Secretaries Network had considered the governance consequences and potential impact in light of the response to the COVID 19 Pandemic and the restrictions to the normal ways of working and conducting Board and Committees. The correspondence detailed the advice/proposals from the Board Secretaries Network to Welsh Government and the subsequent response from the Welsh Government.</p> <p>Dafydd Bebb advised that a number of the governance changes had been undertaken by the Board at its March meeting which had been in line with the advice and guidance received from Welsh Government.</p>	
<b>Resolved</b>	The Committee <b>noted</b> the correspondence.	
<b>AAC: 01/04/3.1.2</b>	<p><b>COVID 19 – Decision Making &amp; Financial Guidance</b></p> <p>The Committee <b>received</b> the Welsh Government letter and guidance.</p> <p>In presenting the guidance, Eifion Williams highlighted the importance of HEIW continuing to comply with public sector principles when decision</p>	

	<p>making and taking. He explained that the guidance clearly sets out the expectations from a financial management and reporting perspective in light of the current restrictions in response to the COVID 19 Pandemic.</p> <p>The Committee was reassured that the Finance Department had a number of measures in place to ensure an appropriate level of communication and that work matters were conducted to the appropriate standards.</p>	
<b>Resolved</b>	The Committee <b>noted</b> the letter and guidance from Welsh Government	
<b>AAC: 01/04/3.2</b>	<b>Date of Next Meeting</b>	
	<p>The Committee <b>noted</b> that the date of the Draft Accounts Meeting was scheduled for Wednesday, 6 May 2020 at 1.00pm, and the Final Accounts Meeting was scheduled for Tuesday, 26 May 2020 at 10.00am. Both meetings would remain in the diary and be via Skype/Teleconference. However, these may be changed should the need arise.</p>	

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**Gill Lewis (Chair)**

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**Date:**

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