GIG CYMRU NHS WALES | Bwrdd Iechyd Prifysgol Betsi Cadwaladr University Health Board

Executive Committee **Key Issues Report** **(this report should be a maximum of 2 sides of A4 paper)**			
Board Date	28/05/2026		
Date of Committee	21/04/2026	**Report of:**	Audit Committee
Quoracy met:	Yes		

1	Agenda	The Audit Committee continues to meet bi-monthly. The Committee considered an agenda which can be accessed: Audit Committee - BCUHB
2a	Alert	The Audit Committee wish to alert members of the Board of: 1. Audit recommendation closure remains inconsistent, with several actions overdue, variable quality of supporting evidence, and insufficient clarity on governance routes, milestones and escalation mechanisms. 2. Statutory compliance risks persist, particularly relating to overdue policies and audit actions, despite improvement activity being underway. 3. Major programmes and frameworks (including governance, commissioning, performance management and value & sustainability) require clearer structure, oversight and delivery milestones to provide timely and reliable assurance. 4. Declarations of Interest reporting does not yet fully reflect risk exposure.
2b	Assurance	The Audit Committee wish to assure members of the Board that: 1. Some areas of internal control are strengthening, evidenced by Internal Audit opinions, including areas of reasonable and substantial assurance although management response delays are still concerning. 2. The annual accounts process for 2025–26 is on track, with appropriate governance in place and external audit arrangements progressing as planned. 3. The Corporate Governance Improvement Plan provides a consolidated mechanism for tracking delivery against structured assessment recommendations and wider governance improvements, representing a positive step forward.
2c	Advise	The Audit Committee wish to advise members of the Board: 1. Require clear governance frameworks, escalation routes and SMART milestones for all major programmes, enabling routine assurance on progress and delivery. 2. Support a more explicit, risk-based approach to Declarations of Interest, focusing on areas of greatest potential exposure rather than volume of returns alone.

		3. Maintain continued oversight of statutory compliance and audit recommendation management as priority organisational risks during 2026–27.
2d	Review of Risks	1. Ongoing organisational risk associated with non-compliance, overdue audit actions, and incomplete policy management remains. 2. The effectiveness of major change and improvement programmes is contingent on strengthened governance, reporting clarity and assurance mechanisms.
2e	Sharing of learning	1. Improvements in areas such as asbestos management demonstrate the impact of sustained management focus and clear accountability. 2. Learning from audits and major projects highlights the importance of embedding assurance, oversight and evaluation early in programme design.
3	Actions to be considered by the Board or other Committees	There were no items for referral.