



**Health Board  
Key Issues Report**  
(this report should be a maximum of 2 sides of A4 paper)

<b>Board Date</b>	28/05/2026		
<b>Date of Committee</b>	21/04/2026	<b>Report of:</b>	Audit Committee
<b>Quoracy met:</b>	Yes		
<b>1</b>	Agenda	The Audit Committee continues to meet bi-monthly. The Committee considered an agenda which can be accessed: <a href="#">Audit Committee - BCUHB</a>	
<b>2a</b>	Alert	The Audit Committee wish to alert members of the Board of:  <ol style="list-style-type: none"><li>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.</li><li>2. Statutory compliance risks persist, particularly relating to overdue policies and audit actions, despite improvement activity being underway.</li><li>3. Major programmes and frameworks (including governance, commissioning, performance management and value &amp; sustainability) require clearer structure, oversight and delivery milestones to provide timely and reliable assurance.</li><li>4. Declarations of Interest reporting does not yet fully reflect risk exposure.</li></ol>	
<b>2b</b>	Assurance	The Audit Committee wish to assure members of the Board that:  <ol style="list-style-type: none"><li>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.</li><li>2. The annual accounts process for 2025–26 is on track, with appropriate governance in place and external audit arrangements progressing as planned.</li><li>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.</li></ol>	
<b>2c</b>	Advise	The Audit Committee wish to advise members of the Board:  <ol style="list-style-type: none"><li>1. Require clear governance frameworks, escalation routes and SMART milestones for all major programmes, enabling routine assurance on progress and delivery.</li><li>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.</li></ol>	



		<p>3. Maintain continued oversight of statutory compliance and audit recommendation management as priority organisational risks during 2026–27.</p>
<b>2d</b>	Review of Risks	<ol style="list-style-type: none"><li>1. Ongoing organisational risk associated with non-compliance, overdue audit actions, and incomplete policy management remains.</li><li>2. The effectiveness of major change and improvement programmes is contingent on strengthened governance, reporting clarity and assurance mechanisms.</li></ol>
<b>2e</b>	Sharing of learning	<ol style="list-style-type: none"><li>1. Improvements in areas such as asbestos management demonstrate the impact of sustained management focus and clear accountability.</li><li>2. Learning from audits and major projects highlights the importance of embedding assurance, oversight and evaluation early in programme design.</li></ol>
<b>3</b>	Actions to be considered by the Board or other Committees	There were no items for referral.