

Audit Committee Log

16.07.2026	83/26	Audit Tracker	HL to provide further assurance via a report to September's committee, on integration of governance, risk and audit recommendations into Organised for Success arrangements and the new Care Group Structure.	Action	Logged Action	Director of Corporate Governance (HL)	Sep-26	An initial scoping meeting was held in August to consider strengthening governance arrangements in Service Groups ahead of the implementation of the Organised for Success arrangements. Risk Management is part of routine discussions at the monthly Performance meetings.	Underway (with update)
21.05.2026	51/26	Recovery and Sustainability Update	COL to provide further detail on quality impact assessment scoring, particularly for higher-risk schemes and future reports should provide a clearer audit trail of governance, assurance, and impact.	Action	Logged Action	Director of Finance	Sep-26	Update in next iteration of the report.	Underway (with update)
25.06.2026	73/26	ISA 260	A paper to be brought paper to a future Audit Committee setting out the revised approach and framework for the capitalisation of salaries, including actions taken to strengthen documentation and audit trails and add periodic review of capitalised salaries to the Remuneration Committee work programme	Action	Logged Action	Director of Finance	Nov-26	The Capital Finance Team is working through the process and linking with other colleagues in Wales to ensure the process is robust and picks up any best practice.	Underway (with update)
16.07.2026	101/26	Committee Effectiveness Review	HL/CM to develop an action plan arising from the Committee Effectiveness Review and circulate this to members, focusing on continuous improvement and defining what a high-performing Audit Committee should look like.	Action	Logged Action	Director of Corporate Governance (HL)	Sep-26	Draft action plan shared with Audit Committee Chair for consideration.	Underway (with update)
16.07.2026	98/26	Audit Wales Planned Care and UEC Insight Reports	HL to ensure the challenge questions contained within the national Audit Wales Planned Care and Urgent & Emergency Care insight reports are shared with the Executive Team for consideration as part of service improvement and planning discussions.	Action	Logged Action	Director of Corporate Governance (HL)	Jul-26	Audit Wales email shared with the relevant Executives ; Chief Operating Officer and Executive Director of Planning and Partnerships	Closed
21.05.2026	58/26	Digital Transformaton Report (Audit Wales)	NZ delegated next steps to AG as Chair of the DDRI Committee, particularly regarding how the report is progressed.	Action	Logged Action	Andrew Griffiths	Sep-26	On the agenda for September 2026.	Closed
25.06.2026	73/26	ISA 260	COL – Raise the issue of capital salary evidence requirements through the NHS Wales Capital TAG Group and seek sector-wide good practice and develop and implement a strengthened framework and supporting documentation for the capitalisation of salaries and share the revised	Action	Logged Action	Executive Director of Finance	Jul-26	At a meeting of the NHS Wales Capital TAG (Technical Accounting Group) on 16th July, the capitalisation of salaries discussed. It was confirmed that the processes used by Swansea Bay were in line with sector wide good practice and no further action is required.	Closed
25.06.2026	73/26	ISA 260	COL - Explore approaches being used by other organisations and identify good practice in relation to evidencing capitalised salaries, feeding back findings to officers.	Action	Logged Action	Executive Director of Finance	Jul-26	As above (action 42)	Closed

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21.05.2026	54/26	Limited Assurance Report - Urgent and Emergency Care	The report and more specifically the delivery concerns within the report be referred to Performance and Finance	Referral	Referred to PFC	Chair	Jul-26	On the PFC agenda for July 2026	Closed
16.07.2026	87/26	Speaking up Safely	Referral to other Committees (for information and consideration) NZ noted that issues arising from the Speaking Up Safely report, particularly workforce wellbeing, organisational culture and financial pressures, should be shared more broadly across governance structures as they may warrant consideration by committees other than Workforce & OD.	Referral		Third Sector IM (Nuria Zolle)	Sep-26	Speaking Up Safely Report circulated to Committee Chairs.	Closed
16.07.2026	82/26	Strategic Risk Register	HL to provide Executive Board with Committee feedback on strategic risk scoring and effectiveness of controls.	Action	Logged Action	Director of Corporate Governance (HL)	Aug-26	Complete - Executives have been asked to update their risk entries.	Closed
16.07.2026	82/26	Strategic Risk Register	NT to continue development of workforce strategic risks for consideration through governance committees.	Action	Logged Action	Director of Corporate Governance (HL)	Aug-26	Three refreshed workforce-related strategic risks and five corporate risks have been approved by the Executive Board and added to the Strategic Risk Register and Corporate Risk Registers respectively.	Closed
16.07.2026	86/26	Audit Committee Referrals	HL / Corporate Governance Team to consider extending the referral review and tracking process across all Board Committees.include additional narrative in future referral reports demonstrating outcomes, actions taken and evidence of consideration by receiving committees	Action	Logged Action	Director of Corporate Governance (HL)	Aug-26	This will be included in the committee annual report in March 2027 and incorporated in the template going forward.	Closed