

## HTA Board meeting, 4 December 2025

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Paper Title (+Reference)	<b>2.2 Audit and Risk Committee Chair's Report to Board</b>
Information / Decision	Information
Decision Making	N/A
Recommendation	Board is asked to note and comment by exception on the latest updates from the Audit and Risk Committee
Strategic Risks	Risk 1: Operational Risk 2: Reputational Risk 3: Financial Risk 4: Strategy Risk 5: People Risk 6: Security
Strategic Theme	Efficient and Effective
Core Operations / Change Activities	Core Operations
Business Plan Item	Private Office – facilitating Board, Committee, and Senior Management functions, providing good governance support and compliance with Government requirements
Board / Committee Oversight	Audit and Risk Committee
Finance / Resource Implications	N/A
Timescales	2025/26 latest position
Communication(s) (Internal / External)	N/A
Legislative Implications	N/A

## Audit and Risk Committee Chair's Report to Board

### Introduction

1. This report summarises the Committee's activities since my last report to the September Board meeting.

### ARAC meeting of 14 October 2025

2. **Introductory Administration:** All members, SMT, Auditors and DHSC were in attendance. The meeting was preceded by a short Members-only discussion. Pre-meeting contact time with Auditors, and time for post-meeting feedback would be scheduled into future meeting arrangements. No conflicts of interests were identified by members. ARAC agreed minutes of the meeting of 10 June 2025 (AUD 28-25) and was content with progress recorded in the Actions Log (AUD 29-25).
3. **Internal Audit** reports from GIAA were received (AUD 30-25 and AUD 31-25). ARAC also reviewed the Executive's Audit tracker (AUD 32-25). ARAC was content that the planned programme of audits was on track, and that recommendations were being progressed satisfactorily. ARAC noted further updates from GIAA, including GIAA's piloting of a new Internal Audit approach for smaller ALBs (see also [paragraph 11](#)).
4. A short **External Audit** oral update was given by NAO representatives.
5. ARAC noted the **IT and Cyber update** (AUD 33-35) and welcomed HTA's ongoing strong cyber security posture, and good IT service performance.
6. A **Health and Safety update** was provided orally. ARAC was content with progress.
7. ARAC noted and was content with progress on the Government Functional Standards and planned activities for the remainder of the year (AUD 34-35).
8. ARAC reviewed the **Strategic Risk Register** (AUD 35-35) and was content with risks and controls presented. ARAC focussed in particular on Risk 4: Strategy ("We fail to keep pace with and adapt to innovation growth and reform"). ARAC felt that HTA's 2024-27 Strategy aligned well the new challenges arising, and HTA was well positioned in readiness for further change.

9. **Regular reporting: policies and procedures:** No concerns were raised by ARAC in relation to the standing report of Interests, gifts and hospitality (AUD 36-25). No reports of grievances, disputes, fraud or other information were brought to ARAC save for a brief update on an appeal against the striking out of a legal case brought against a number of organisations including HTA.
10. ARAC noted that the **2024-25 SIRO Report** (paper AUD 37-25) had been shared as requested with members shortly after the June ARAC meeting.

### **Future arrangements for internal Audit provision**

11. ARAC members met on 20 November 2025 to discuss future arrangements for internal audit provision (ARAC paper AUD 38-25 refers). The outcome of this discussion was to recommend to the Board a preferred option for 2026/27 entailing the HTA continuing “as is” with 4 GIAA audits and an additional alternative CAF audit provider. This recommendation is included in the consideration set out in the wider Fees and Budget-setting paper to be discussed at the Board’s meeting of 4 September (paper HTA 36-25).

### **ARAC Chairing arrangements**

12. Board members will be aware that due to a change of policy relating to external non-executive roles by my employers at Westminster Abbey, I have tendered my resignation as a member of the HTA Board, and therefore as ARAC Chair. The Board Chair has agreed with DHSC a process for the appointment of my successor from within the complement of existing Board members, and will provide an update at the meeting
13. I will remain in post as a Board member until the end of January 2026, and will endeavour to provide a smooth transition, including handing over arrangements for contact with the Director of Finance and Resources, and the meetings already scheduled with internal and external auditors.

**David Stanton, Chair of Audit and Risk Committee**