

## Audit and Risk Assurance Committee Update – Hywel Dda University Health Board

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# Audit and Risk Assurance Committee Update

## About this document

- 1 This document provides the Audit and Risk Assurance Committee with an update on our current and planned accounts and performance audit work at Hywel Dda University Health Board. We presented our most recent Audit Plan to the committee in April 2023.
- 2 We also provide additional information on:
  - other relevant examinations and studies published by the Auditor General; and
  - relevant corporate documents published by Audit Wales (e.g., fee schemes, annual plans, annual reports), as well as details of any consultations underway.
- 3 Details of future and past Good Practice Exchange (GPX) events are available on our [website](#).

## Accounts audit update

4 **Exhibit 1** summarises the status of our current and planned accounts audit work.

### Exhibit 1 – accounts audit work

| Area of work                                     | Executive Lead      | Focus of the work  | Status   | Planned date for consideration  |
|--|---------------------|--|--|---|
| Audit of the 2022-23 Charitable Funds Accounts   | Director of Finance | The Auditor General certified the 2022-23 Hywel Dda Health Charities accounts on 29 January. He issued an unqualified true and fair audit opinion. The Corporate Trustees considered our Audit of Accounts Report on 25 January and are therefore aware of the audit findings. | Complete   | Considered by the Charitable Funds Committee in January 2024.                                       |
| Audit of the 2023- 24 Annual Report and Accounts | Director of Finance | To provide an audit opinion on the 2023-24 Annual Report and Accounts.   | We anticipate starting our audit planning in March 2024. | To be covered within the 2024 Audit Plan, which is to be presented at the Committee's next meeting. |

## Performance audit update

5 **Exhibit 2** summarises the status of our current and planned performance audit work.

### Exhibit 2 – performance audit work

| Area of work                     | Executive Lead   | Focus of the work   | Status  | Planned date for consideration  |
|----------------------------------|--|---|---|---|
| Structured Assessment – core     | Board Secretary  | <p>Our structured assessment work is designed to examine the existence of proper arrangements for the efficient, effective, and economical use of resources. Our 2023 Structured Assessment reviewed:</p> <ul style="list-style-type: none"> <li>• Board and committee cohesion and effectiveness;</li> <li>• Corporate systems of assurance;</li> <li>• Corporate planning arrangements; and</li> <li>• Corporate financial planning and management arrangements.</li> </ul> | <p>Complete</p> <p>Organisational Response in today's papers.</p> | <p>Final report was considered by the Committee in December 2023 and by the Board January 2024.</p> |
| Follow-up review of primary care | Director of Primary Care, Community and Long-Term Care | <p>This work will look to examine the progress the Health Board has made in addressing our previous recommendations relating to primary care services.</p>  | <p>Complete</p> <p>Organisational Response in today's papers.</p> | <p>Final report was considered by the Committee in December 2023.</p>                               |

| Area of work  | Executive Lead         | Focus of the work  | Status   | Planned date for consideration           |
|---|------------------------|--|--|--|
| Review of unscheduled care  | Director of Operations | <p>This work will examine different aspects of the unscheduled care system and will include analysis of national data sets to present a high-level picture of how the unscheduled care system is currently working.</p> <p>The work will include an examination of the actions being taken by NHS bodies, local government, and Regional Partnership Boards to secure timely and safe discharge of patients from hospital to help improve patient flow (Part 1).</p> <p>We also plan to review progress being made in managing unscheduled care demand by helping patients access services which are most appropriate for their unscheduled care needs (Part 2).</p> | <p><u>Blog and data tool</u> published in April 2022</p> <p>Part 1 – Regional report being drafted</p> <p>Part 2 – Review due to start in early 2024</p> | <p>April 2024</p> <p>To be confirmed</p> |
| Review of operational governance arrangements across service directorates | Director of Operations | <p>This work will look to review the effectiveness of the arrangements for governance at an operational level across the service directorates. This work will follow on from internal work currently being undertaken by the Health Board to strengthen governance arrangements within the directorates, as well as the local work we undertook focusing specifically on the Mental Health &amp; Learning Disabilities Directorate.</p>  | Reporting  | April 2024                               |

| Area of work                           | Executive Lead         | Focus of the work   | Status             | Planned date for consideration |
|--|------------------------|---|--------------------|--------------------------------|
| Structured Assessment 2023 – Deep Dive | Director of Finance    | We had previously indicated an intention to undertake deeper dive work to examine digital arrangements. However, given the significantly challenging financial position across NHS Wales, we are now looking at replacing the work on digital with focused work examining the approaches NHS bodies are taking in respect of achieving cost improvements, efficiencies, and financial sustainability.   | Fieldwork underway | To be confirmed                |
| Planned Care review                    | Director of Operations | <p>This work will follow on from the national report on <u>tackling the planned care backlog</u>. Whilst the exact focus of this work is still to be determined, it is likely to consider:</p> <ul style="list-style-type: none"> <li>• The extent that health boards have achieved Welsh Government targets for recovering planned care services;</li> <li>• The efficacy of local plans and activity to recover waiting lists; and</li> <li>• Use of the additional Welsh Government financial allocations to improve waiting lists.</li> </ul> | Planning           | To be confirmed                |



| Area of work  | Executive Lead  | Focus of the work   | Status   | Planned date for consideration |
|---|-----------------|---|----------|--------------------------------|
| Review of arrangements for Capital Programme Prioritisation (Local work 2023) | To be confirmed | This work will review the Health Board's arrangements for prioritising its capital programme, including estates and equipment maintenance within the context of operating within significant financial pressures. The exact focus of this work is yet to be determined and we will keep the Audit and Risk Assurance Committee updated as we develop this work. | Planning | To be confirmed                |

## Other relevant publications

- 6 **Exhibit 3** provides information on other relevant examinations and studies published by the Auditor General in the last six months. The links to the reports on our website are provided. The reports highlighted in **bold** have been published since the last committee update.

### Exhibit 3 – relevant examinations and studies published by the Auditor General

| Title  | Publication Date |
|--|------------------|
| <a href="#"><u>Corporate Joint Committees – commentary on their progress</u></a> | November 2023    |
| <a href="#"><u>NHS Workforce data briefing</u></a>                               | September 2023   |
| <a href="#"><u>NHS Wales Finances Data Tool - up to March 2023</u></a>           | September 2023   |
| <a href="#"><u>Approaches to achieving net zero across the UK</u></a>            | September 2023   |
| <a href="#"><u>'Cracks in the Foundations' – Building Safety in Wales</u></a>    | August 2023      |

## Additional information

- 7 **Exhibit 4** provides information on corporate documents published by Audit Wales since the last committee update. Links to the documents on our website are provided.

### Exhibit 4 – Audit Wales corporate documents

| Title                                     | Publication Date |
|---|------------------|
| <a href="#"><u>Fee Scheme 2024-25</u></a> | January 2024     |

- 8 There are no relevant Audit Wales consultations currently underway.



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Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.