

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

Date issued: December 2024

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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 2024.
- 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 2023-24 Charitable Funds Accounts	Director of Finance	To provide an audit opinion on the Health Board's 2023-24 Charitable Funds Accounts.	Planning Fieldwork to commence in December.	January 2025
Audit of the 2024-25 Annual Report and Accounts	Director of Finance	To provide an audit opinion on the 2024-25 Annual Report and Accounts.	Not started	June 2025

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 2024 – 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 2024 Structured Assessment will review:</p> <ul style="list-style-type: none"> • Board and committee cohesion and effectiveness; • Corporate systems of assurance; • Corporate planning arrangements; and Corporate financial planning and management arrangements. 	<p>Complete</p> <p>Final report in today's papers. The management response will be considered at the February 2025 committee meeting.</p>	December 2024

Area of work	Executive Lead	Focus of the work	Status	Planned date for consideration
Review of urgent and emergency care	Director of Operations	<p>This work will examine different aspects of the urgent and emergency 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 urgent and emergency care demand by helping patients access services which are most appropriate for their 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 – Fieldwork underway</p>	<p>February 2025</p> <p>February 2025</p>
Structured Assessment 2024 Deep Dive - review of investment in digital systems	Director of Finance	This review will examine digital arrangements, with a particular focus on how NHS bodies are investing in digital technologies, solutions, and capabilities to support the workforce, transform patient care, meet demand, and improve productivity and efficiency.	Planning	To be confirmed

Area of work	Executive Lead	Focus of the work	Status	Planned date for consideration
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"> • The extent that health boards have achieved Welsh Government targets for recovering planned care services; • The efficacy of local plans and activity to recover waiting lists; and • Use of the additional Welsh Government financial allocations to improve waiting lists. 	Fieldwork underway	April 2025
Review of arrangements for Capital Programme Prioritisation (Local work 2023)	Director of Strategy and Planning	<p>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.</p>	Fieldwork underway	April 2025

Area of work	Executive Lead	Focus of the work	Status	Planned date for consideration
Review of the management of outpatients (Local work 2024)	Director of Operations	The focus of this work will be the management of outpatients, including assessing the Health Board's progress on the recommendations made in our 2015 and 2018 Review of Follow-up Outpatient Appointments. We will keep the Audit and Risk Assurance Committee updated as we develop this work.	Project brief to be issued	April 2025

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
<u>The National Fraud Initiative in Wales 2022-23</u>	October 2024
<u>Active Travel</u> (and <u>Data Tool</u>)	September 2024
<u>Affordable Housing</u>	September 2024
<u>NHS Wales Finances Data Tool</u>	August 2024
<u>Swansea Bay City Deal Region Joint Committee – Assurance and Risk Assessment</u>	June 2024

Additional information

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

Title	Publication Date
<u>Equality Report 2023-24</u>	November 2024
<u>Estimate of Income and Expenses for Audit Wales for the year ended 31 March 2026</u>	October 2024
<u>Interim Report 2024-25</u>	October 2024

8 **Exhibit 5** provides information on relevant Audit Wales consultations currently underway.

Title	Publication Date
<u>Consultation on revision of the Code of Audit Practice of the Auditor General for Wales</u>	November 2024



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