

Hywel Dda University Health Board Audit & Risk Assurance Committee

December 2024

Audit & Assurance Services Internal Audit Progress Report

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Audit and Assurance Services conform with all Public Sector Internal Audit Standards as validated through the external quality assessment undertaken by the Institute of Internal Auditors

Please note

This report has been prepared for internal use only. Audit & Assurance Services reports are prepared, in accordance with the Service Strategy and Terms of Reference, approved by the Audit & Risk Assurance Committee.







Audit reports are prepared by the staff of the NHS Wales Shared Services Partnership – Audit and Assurance Services, and addressed to Independent Members or officers including those designated as Accountable Officer. They are prepared for the sole use of the Hywel Dda University Health Board and no responsibility is taken by the Audit and Assurance Services Internal Auditors to any director or officer in their individual capacity, or to any third party.

1. Introduction and Background

1.1 This progress report provides the Audit & Risk Assurance Committee (ARAC) with the current position in relation to the delivery of the 2024/25 Internal Audit Plan. The report also includes details of the progress with the delivery of individual audits, outcomes from finalised audits and any updates required to the plan.

2. Outcomes from Finalised Audits

2.1 The Internal Audit Reports finalised since the previous meeting of the Committee are highlighted in the table below along with the allocated assurance ratings, where applicable. The full versions of these reports are included on the agenda as separate items.

ASSIGNMENT	ASSURANCE RATING	
Nursing Management	Limited	
Discharge Management	Limited	
Speaking Up	Reasonable	
Energy Management	Reasonable	
Capital Systems	Reasonable	
Cash Management	Substantial	

3. Internal Audit Plan 2024/25 - Planning and Delivery Update

3.1 The assignment status schedule at Appendix A sets out the status and planned timelines of all audits in the 24/25 plan.

3.2 The current position of the audits that have not made the Committee deadline are summarised in the table below. It is also highlighted that the audit of Energy Management has been able to be delivered ahead of schedule.

Audit	Current status	Current Position/ comments	ARAC
Health & Safety	WIP	Absence of audit staff. Report now being written.	FEB
Mortuary Services (Joint SBUHB)	WIP	Field work taken additional time to work through across both organisations. Report now being written.	FEB
Financial Management	WIP	Impacted by the delivery of audit work. Field work in progress	FEB
Management of Bed Capacity	WIP	Field work has taken longer than planned to work through across the organisation.	FEB

3.3 As a result of ongoing planning discussions, we have been asked to include within the plan an audit of Continuity Healthcare. This will be accommodated by the deferral of the Operational Governance audit which will be required to be undertaken in the following year subject to the implementation of the operational structure. The Committee is asked to note the proposed change to the plan.

3.4 The timing of the delivery of audits over the remainder of the current plan is being reviewed, taking in to account of specific timelines, resources and organisational risks and requirements.

3.5 Regular meetings with the Director of Corporate Governance have continued, along with meetings taking place with Executive Directors and senior managers in relation to audits currently being planned and delivered. The UHB Board meeting and some Committees have been observed. Ongoing liaison meetings with Counter Fraud, Audit Wales and Health Inspectorate Wales have also continued.

4. Internal Audit Developments

- 4.1 As part of the ongoing developments with the Audit & Assurance Division, linked to its Integrated Medium Term Plan (IMTP) a revision to the Internal Audit Report template has been undertaken. The note below highlights for the Committee the key changes to the report template and process.
- As part of Audit & Assurance's IMTP objectives for 2024/25, one objective focused on our reporting process/template as we recognised changes in reporting format across the public sector, which included reviewing Welsh Government Internal Audit's new template, along with a review of other good practice models. Following a period of review and consideration in the Division, a new template has been agreed, which ensures compliance with both the current Public Sector Internal Audit Standards (PSIAS) and Global Internal Audit Standards being implemented from January 2025 (replacing the PSIAS from 1 April 2025).
 - This template will be operational across all NHS Wales organisations from 1 October 2024 at the same time (reports currently being developed for reviews will be in the current format). There may be some instances where this template may not be appropriate e.g. non opinion /advisory reviews and we will adapt our format accordingly.

The key changes are summarised below:

- Report layout is now landscape.
- Reasonable assurance is now a lighter green assurance rating instead of yellow.
- Low risk recommendation has been removed and any opportunities for enhancement, that do not impact internal control, noted to management as part of debrief meetings/correspondence.
- Executive Summary has expanded to capture key narrative for first glance of the key matters from the review.
- Included a page in the Executive Summary to capture where appropriate any key metrics identified from data analysis identified as part of the review (this is optional).
- New Findings and Agreed Action Plan section – Includes an overview of the findings by each agreed objective with a key finding but no recommendation section; our approach to agreeing management action has changed where we will meet and agree the management response with the auditee. There is a new section to record what evidence we expect to see to support implementation. We have also added a Theme section which will classify what the key finding relates to and correlates to the Executive Summary page – Summary of Management Actions section.

Appendix A – HDUHB Internal Audit Plan 2024/25 – Assignment Status Schedule

Audit Output	Outline timing	Planned ARAC	Executive Lead	Progress Status	Assurance	H	M	L
Governance – Executive Team working	Q2-3	Feb	Corporate Governance /CEO	Planning				
Targeted Intervention Governance	Q1-3	Feb	Corporate Governance /CEO	WIP				
Annual Planning	Q3	April	Strategy & Planning	WIP				
Cash Management	Q2/3	Oct	Director of Finance	FINAL	Substantial	-	-	-
Financial Management	Q2/3	Dec/Feb	Director of Finance	WIP				
UHB Procurement - Contract Management	Q3/4	Apr	Director of Finance	Planning				
Performance Management Arrangements	Q3/4	Feb	Director of Finance					
Speaking up safely	Q3/4	Oct	Nursing, Quality & Patient Experience	FINAL	Reasonable	1	3	
Learning lessons	Q3	Feb	Nursing, Quality & Patient Experience	Planning				
Falls Management	Q2	Oct	Nursing, Quality & Patient Experience	FINAL	Reasonable	1	4	
Cleanliness / Cleaning Standards	Q3/4	Apr	Chief Operating Officer	Planning				
Revised Operational Governance arrangements	Q3	--	Chief Operating Officer	Defer				

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Discharge Management	Q3/4	Dec	Chief Operating Officer	FINAL	Limited	2	2	-
Management of bed capacity	Q2/3	Dec/Feb	Chief Operating Officer	planning				
Medical Workforce (Medical Locums Planned Care)	Q3	Feb	Medical Director	planning				
Nursing Management	Q2	Oct	Nursing, Quality & Patient Experience	Final	Limited	3	1	-
Estates Facilities directorate	Q2		Director of Operations	defer				
Nurse staffing Act	Q2	Aug	Nursing, Quality & Patient Experience	Final	Reasonable		3	
Job planning	Q4	Apr	Medical Director	Planning				
Elective Waiting List Management	Q3/4	Feb	Chief Operating Officer	Planning				
Mortuary Services	Q3	Dec/Feb	Chief Operating Officer	WIP				
Primary Care Strategy including Managed Practices	Q4	Apr	Primary, Community and long Term Care					
Health & Safety	Q2	Oct-Feb	Therapies	WIP				
Ultrasound Corporate Risk	Q2	Aug-oct	Chief Operating Officer	Final	Reasonable	-	2	
Emergency and Business Continuity Planning	Q2	Oct	Director of Public Health	Final	Reasonable	1	2	-
Digital strategy	Q3/4	Apr	Director of Finance	Scope Agreed				

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IT/Digital - benefits realisation	Q2/3	Oct	Director of Finance	FINAL	Substantial	-	-	-
IT/Digital – Data Quality/Use of Data	Q2/3	Feb	Director of Finance	WIP				
Withybush General Hospital RAAC.	Q3/4	April	Chief Operating Officer					
Estates Assurance – Energy Management	Q3	Feb	Chief Operating Officer	FINAL	Reasonable	-	8	-
Capital Systems	Q2/3	Dec	Chief Operating Officer	FINAL	Reasonable	-	4	-



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