

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

Date issued: February 2026



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We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

Introduction

This document provides the Audit Risk and Assurance Committee with an update on our current and planned accounts and performance audit work at Hywel Dda University Health Board (the Health Board). We presented our most recent Audit Plan to the committee in April 2025.

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.

Accounts audit update

Audit of the 2024-25 Health Charities Annual Report and Accounts

- **Executive Lead:** Director of Finance
- **Focus of the work:** To provide an audit opinion on the 2024-25 Health Charities Annual Report and Accounts
- **Status:** Complete – the audit opinion is due to be signed on 30 January 2026
- **Expected committee date:** January 2026

Audit of the 2025-26 Health Board's Annual Report and Accounts

- **Executive Lead:** Director of Finance
- **Focus of the work:** To provide an audit opinion on the Health Board's 2025-26 Annual Report and Accounts.
- **Status:** In progress – audit planning has commenced
- **Expected committee date:** June 2026

Performance audit update

Review of the management of outpatients

- **Executive Lead:** Director of Operations
- **Focus of the work:** This work has examined 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.
- **Status:** Draft report issued for clearance
- **Expected committee date:** April 2026

Structured assessment 2024 - deep dive review of investment in digital systems

- **Executive Lead:** Director of Finance
- **Focus of the work:** This work has examined 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.
- **Status:** In progress – draft reporting phase.
- **Expected committee date:** April 2026

Review of radiology services

- **Executive Lead:** Director of Operations
- **Focus of the work:** This work has examined the effectiveness of arrangements to manage current and future demand for the Health Board's radiology services and will assess the extent of progress made in implementing the recommendations from our 2017 radiology service review.
- **Status:** In progress – draft reporting phase.
- **Expected committee date:** April 2026

Structured assessment 2025 - deep dive review of the arrangements to manage estates

- **Executive Lead:** Director of Allied Health Professions and Health Science
- **Focus of the work:** This work will examine the effectiveness of corporate arrangements to manage the Health Board's estate with a particular focus on how NHS bodies are prioritising resources to meet strategic priorities whilst also ensuring the current estate remains fit for purpose.
- **Status:** In progress – planning phase.
- **Expected committee date:** June 2026

Review of cancer services

- **Executive Lead:** Director of Operations
- **Focus of the work:** This work follows on from the review of national leadership arrangements for cancer services. The work will focus on whether the Health Board is taking the necessary action to provide timely and equitable access to cancer diagnosis and treatment, in line with national targets, standards and plans.
- **Status:** Not yet started – project brief due to be issued in February.
- **Expected committee date:** June 2026

Other relevant publications

Since the last committee update, the Auditor General has published other relevant outputs which have relevance to the NHS. These are set out below.

<u>Checking the patients. Results from a pilot data matching exercise on GP patient lists</u>	January 2026
<u>Positive action on fraud and error in community pharmacy but more analysis could reap rewards</u>	December 2025
<u>Facing the Future – Auditor General for Wales Podcast – Episode 4</u>	November 2025
<u>Opportunities for Change – Auditor General for Wales Podcast – Episode 3</u>	November 2025
<u>Under Pressure – Auditor General for Wales Podcast – Episode 2</u>	November 2025
<u>A Unique Perspective – Auditor General for Wales Podcast – Episode 1</u>	November 2025

Since the last committee update, Audit Wales has also published the following corporate documents.

<u>Fee Scheme 2026-27</u>	January 2026
<u>Biodiversity and Resilience of Ecosystems Duty Report for 2023-2025 and Plan for 2026-2028</u>	December 2025

There are no relevant Audit Wales consultations currently underway.

Further information

Audit Wales has a range of other information to support the scrutiny of Welsh public bodies and to continue to improve the services provided to the people of Wales.

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