



**PWYLLGOR ARCHWILIO A SICRWYDD RISG  
AUDIT AND RISK ASSURANCE COMMITTEE**

|  |  |
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| <b>DYDDIAD Y CYFARFOD:<br/>DATE OF MEETING:</b>  | 10 February 2026                           |
| <b>TEITL YR ADRODDIAD:<br/>TITLE OF REPORT:</b>  | Audit & Assurance Services Progress Report |
| <b>CYFARWYDDWR ARWEINIOL:<br/>LEAD DIRECTOR:</b> | Head of Internal Audit                     |
| <b>SWYDDOG ADRODD:<br/>REPORTING OFFICER:</b>    | Head of Internal Audit                     |

**Pwrpas yr Adroddiad (dewiswch fel yn addas)**

**Purpose of the Report (select as appropriate)**

Ar Gyfer Penderfyniad/For Decision

**ADRODDIAD SCAA**

**SBAR REPORT**

**Sefyllfa / Situation**

The Audit & Assurance Services progress report provides the Audit & Risk Assurance Committee (ARAC) with an update in relation to the delivery of the approved Internal Audit Plan for 2025/26 and outcomes from audit work.

**Cefndir / Background**

The work undertaken by Internal Audit is in accordance with its annual plan, which is prepared following a detailed planning process and subject to Committee approval.

The progress report provides the Committee with information regarding the progress of Internal Audit work in accordance with the agreed plan, amendments to the agreed plan and outcomes of any audits completed since the previous meeting of the committee.

**Asesiad / Assessment**

The findings and assurance ratings from the Internal Audit Reports provides the Committee with a level of assurance as to the adequacy of the risk, governance and control environment in the areas audited.

**Argymhelliad / Recommendation**

The Audit & Risk Assurance Committee is asked to take assurance with regard to the delivery of the Internal Audit plan and from the outcomes of the finalised audit reports. The Audit & Risk Assurance Committee is asked to approve the update to the plan.

| Amcanion: (rhaid cwblhau)<br>Objectives: (must be completed)   |   |
|--|---|
| Committee ToR Reference:<br>Cyfeirnod Cylch Gorchwyl y Pwyllgor:   | <p>3.16 The Committee shall ensure that there is an effective internal audit function established by management that meets mandatory Internal Audit Standards for NHS Wales and provides appropriate independent assurance to the Committee, Chief Executive and Board.</p> <p>3.17 This will be achieved by:</p> <p>3.17.1 review and approval of the Internal Audit Strategy, Charter, operational plan and more detailed programme of work, ensuring that this is consistent with the audit needs of the organisation;</p> <p>3.17.2 review of the adequacy of executive and management responses to issues identified by audit, inspection and other assurance activity, in accordance with the Charter;</p> <p>3.17.3 Regular consideration of the major findings of internal audit work (and management's response), and ensure co-ordination between the Internal and External Auditors to optimise audit resources;</p> <p>3.17.4 ensuring that the Internal Audit function is adequately resourced and has appropriate standing within the organisation; and</p> <p>3.17.5 annual review of the effectiveness of internal audit.</p> |
| Cyfeirnod Cofrestr Risg Datix a Sgôr Cyfredol:<br>Datix Risk Register Reference and Score:                 | Internal Audit reports cover a range of organisational risks.   |
| Parthau Ansawdd:<br>Domains of Quality<br><a href="#">Quality and Engagement Act (sharepoint.com)</a>      | Not Applicable  |
| Galluogwyr Ansawdd:<br>Enablers of Quality:<br><a href="#">Quality and Engagement Act (sharepoint.com)</a> | Not Applicable  |
| Amcanion Strategol y BIP:<br>UHB Strategic Objectives:   | All Strategic Objectives are applicable   |
| Amcanion Cynllunio<br>Planning Objectives  | All Planning Objectives Apply   |

|   |                    |
|---|--------------------|
| Amcanion Llesiant BIP:<br>UHB Well-being Objectives:<br><a href="#">Hyperlink to HDdUHB Well-being Objectives Annual Report 2021-2022</a> | 10. Not Applicable |
|---|--------------------|

| <b>Gwybodaeth Ychwanegol:<br/>Further Information:</b>   |  |
|--|--|
| Ar sail tystiolaeth:<br>Evidence Base:   | Internal Audit Plan & Charter.<br>Individual Internal Audit reports.<br>Evidence gathered from the Health Board as part of the delivery of audit assignments.<br>Health Board Risks. |
| Rhestr Termiau:<br>Glossary of Terms:  | Contained within the reports.  |
| Partïon / Pwyllgorau â ymgynhorwyd<br>ymlaen llaw y Pwyllgor Archwilio a<br>Sicrwydd Risg<br>Parties / Committees consulted prior<br>to Audit and Risk Assurance<br>Committee: | Director of Corporate Governance<br>Executive Directors and Senior Managers relevant to<br>the individual audits.  |

| <b>Effaith: (rhaid cwblhau)<br/>Impact: (must be completed)</b> |     |
|---|-----|
| <b>Ariannol / Gwerth am Arian:<br/>Financial / Service:</b>     | n/a |
| <b>Ansawdd / Gofal Claf:<br/>Quality / Patient Care:</b>        | n/a |
| <b>Gweithlu:<br/>Workforce:</b>                                 | n/a |
| <b>Risg:<br/>Risk:</b>  | n/a |
| <b>Cyfreithiol:<br/>Legal:</b>                                  | n/a |

|                                    |     |
|------------------------------------|-----|
| <b>Enw Da:<br/>Reputational:</b>   | n/a |
| <b>Gyfrinachedd:<br/>Privacy:</b>  | n/a |
| <b>Cydraddoldeb:<br/>Equality:</b> | n/a |

# Hywel Dda University Health Board Audit & Risk Assurance Committee

**February 2026**

## **Audit & Assurance Services Internal Audit Progress Report**

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### Appendix A - Assignment Status Schedule



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 2025/26 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  |
|--------------------------------|---|
| Vaccinations and Immunisations |  <p>Limited</p>      |
| Patient Experience             |  <p>Reasonable</p>  |
| Managed Practices              |  <p>Reasonable</p>  |
| Escalation governance          |  <p>Substantial</p> |
| Cyber                          |  <p>Substantial</p> |

### 3. Planning and Delivery Update

**3.1** The assignment status schedule for the 2025/26 plan is set out at Appendix A. The schedule includes at this stage an initial timeline for audit assignments as we look to use a flexible approach with our delivery through the year in order to ensure effective management of the available resources.

**3.2** The current position of the audits that have not made the Committee deadline are summarised in the table below.

| Audit                            | Current status | Current Position/ comments   |
|----------------------------------|----------------|--|
| Operational Governance           | WIP            | A knock-on effect of the additional work required on the other audits together with the delays in being provided with all required documentation, and the volume of audit work required. |
| Level 3/4 Directorate Escalation | Draft          | Some delays in receipt of required documentation, together with the audit field work taking longer than planned due to its complexity.   |
| Space Utilisation                | Draft          | Further discussion required with management on draft report.   |

**3.3** As a result of ongoing planning discussions with the Health Board, including with the Director of Corporate Governance, it has been requested that the audit of IRMER is deferred due to operational pressures. The Committee is asked to approve the amendment to the plan.

**3.4** 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 meetings and some Committees have been observed. Ongoing liaison meetings with Audit Wales and Health Inspectorate Wales have also continued.

**3.5** The planning process for the 26/27 Internal Audit Plan has commenced, with the draft plan scheduled to be presented to the Committee in April.

**Appendix A – HDUHB Internal Audit Plan 2025/26 – Assignment Status Schedule**

| <b>Audit Output</b>   | <b>Planned start</b> | <b>Planned ARAC</b> | <b>Executive Lead/Responsible Director</b>   | <b>Progress Status</b> | <b>Assurance</b>   | <b>H</b> | <b>M</b> |
|---|----------------------|---------------------|--|------------------------|--------------------|----------|----------|
| Joint Committee with SBUHB  | Q3/4                 | Apr                 | Corporate Governance                         | planning               |                    |          |          |
| Operational Governance Arrangements                                   | Q2/3                 | Dec                 | Chief Operating Officer                      | WIP                    |                    |          |          |
| <b>Escalation Governance</b>  | <b>Q3/4</b>          | <b>Feb</b>          | <b>Corporate Governance /CEO</b>             | <b>Final</b>           | <b>Substantial</b> | -        | -        |
| Level Three / Four Directorates                                       | Q2/3                 | Dec                 | Chief Operating Officer                      | Draft                  |                    |          |          |
| Nursing Management  | Q1/2                 | Aug                 | Nursing, Quality Safety & Experience         | FINAL                  | Limited            | 1        | 2        |
| Cleaning Standards  | Q3/4                 | May                 | Allied Health Professionals & Health Science | planning               |                    |          |          |
| Medical Workforce Stabilisation                                       | Q3/4                 | April               | Medical                                      | planning               |                    |          |          |
| Validation of Emergency Departments performance and waiting time data | Q1/2                 | Oct                 | Chief Operating Officer                      | FINAL                  | Limited            | 2        | 4        |
| Staff Sickness Management   | Q1/2                 | Aug                 | Workforce & OD                               | FINAL                  | Limited            | 1        | 2        |
| Commissioning– Long Term Agreement                                    | Q2                   | Oct                 | Strategy & Planning                          | FINAL                  | Reasonable         | 1        | -        |

## Audit & Risk Assurance Committee Progress Report

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|   |             |            |   |                  |                   |          |          |
|---|-------------|------------|---|------------------|-------------------|----------|----------|
| Commissioning – Third Sector                          | Q3/4        | May        | Chief Operating Officer                         | Planning/<br>wip |                   |          |          |
| Decision making for high-cost drugs                   | Q2/3        | Feb        | Finance   | Planning/<br>wip |                   |          |          |
| GP Out of Hours                                       | Q3/4        | Apr        | Chief Operating Officer                         | planning         |                   |          |          |
| Corporate Risk Ophthalmology                          | Q1/2        | Aug        | Chief Operating Officer                         | Final            | Reasonable        | -        | 2        |
| <b>Vaccination &amp; Immunisation</b>                 | <b>Q1/2</b> | <b>Oct</b> | <b>Public Health</b>                            | <b>Final</b>     | <b>Limited</b>    | <b>5</b> | <b>4</b> |
| <b>Patient Experience</b>                             | <b>Q3/4</b> | <b>Feb</b> | <b>Nursing, Quality Safety &amp; Experience</b> | <b>FINAL</b>     | <b>Reasonable</b> | <b>1</b> | <b>4</b> |
| Infection Prevention & Control                        | Q3/4        | Apr/may    | Nursing, Quality Safety & Experience            | WIP/QA           |                   |          |          |
| Theatre Stock System Implementation                   | Q3          | Apr        | Chief Operating Officer                         |                  |                   |          |          |
| Human Tissue Authority                                | Q2          | Oct        | Allied Health Professionals & Health Science    | FINAL            | Limited           | 2        | 4        |
| IRMER   | Q3/4        | Apr/may    | Allied Health Professionals & Health Science    | Defer            |                   |          |          |
| Medical Devices Regulations                           | Q2/3        | Dec        | Chief Operating Officer                         | FINAL            | Substantial       |          | 1        |
| <b>Managed Practices</b>                              | <b>Q1/2</b> | <b>Dec</b> | <b>Chief Operating Officer</b>                  | <b>Final</b>     | <b>Reasonable</b> | <b>2</b> | <b>4</b> |
| Follow up and agreed Action Implementation Tracking - |             |            | Corporate Governance                            | wip              |                   |          |          |

## Audit & Risk Assurance Committee Progress Report

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|  |             |            |  |              |                    |   |          |
|--|-------------|------------|--|--------------|--------------------|---|----------|
| ED Data Validation re audit  | Q4          |            | Chief Operating Officer                      | planning     |                    |   |          |
| Human Tissue Authority – recommendation follow up                                    | Q4          |            | Allied Health Professionals & Health Science | planning     |                    |   |          |
| Sickness Management - recommendation follow up                                       | Q4          |            | Nursing/Workforce                            | planning     |                    |   |          |
| <b>Cyber Security</b>  | <b>Q2/3</b> | <b>Dec</b> | <b>Finance</b>                               | <b>Final</b> | <b>Substantial</b> |   | <b>1</b> |
| Departmental / Local IT systems management   | Q3          | Feb        | Finance                                      | WIP          |                    |   |          |
| Estates Assurance - Space Utilisation  | Q2/3        | Feb        | Strategy & Planning                          | draft        | Advisory           |   |          |
| Major Infrastructure Investment Plan (MIIP)  | Q3/4        | April      | Strategy & Planning                          | planning     |                    |   |          |
| Control of Contractors   | Q1/2        | Oct        | Chief Operating Officer                      | Final        | Advisory           | - | -        |
| Capital Governance   | Q1          | Oct        | Strategy & Planning                          | Final        | Advisory           | - | -        |
| Integrated Audit & Assurance Plans (SSU)- Withybush General Hospital Fire – Phase 2. | IAAPs       |            | Strategy & Planning                          |              |                    |   |          |



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