

# Mortuary Services

## Final Internal Audit Report

2024/25

Swansea Bay University Health Board  
Hywel Dda University Health Board



Limited Assurance

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Audit Committee	23 January 2025 (SBUHB)/ 11 February 2025 (HDUHB)
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# Executive Summary

## Purpose

Joint review of the arrangements in place between Swansea Bay and Hywel Dda University Health Boards to support the effective provision of mortuary services, ensuring compliance with Human Tissue Authority regulations. The audit focussed on the arrangements in place for mortuary services only and did not review the wider pathology service as a whole.

Our joint audit review of mortuary services was originally planned for 2023/24 but was deferred at the request of both health boards as they were due to have Human Tissue Act (HTA) audits.

## Overview

The South-West Wales regional pathology programme brings together three organisations - Swansea Bay (SBUHB) and Hywel Dda (H DUHB) University Health Boards and Public Health Wales. A Strategic Outline Case to support the development of a regional pathology service was approved by Welsh Government in November 2020 and an Outline Business Case (OBC) was being developed at the conclusion of our review. However, the programme is effectively 'on hold' pending confirmation from Welsh Government over capital funding.

Independently of any decisions relating to the capital financing of the wider programme, both health boards (SBUHB and H DUHB) have agreed to work together in order to ensure the full and consistent provision of a mortuary service across the health boards' regions, including a mutual staff sharing arrangement to support service continuity.

Our review has concluded that despite the commitment of the Regional Pathology Programme Director and efforts of other staff, progress with taking the programme forward has been slow due to funding and staff capacity issues. These challenges with both funding and that there is minimal programme management resource available have been recognised by both health boards and have been clearly documented.

We have concluded limited assurance on this area. The significant matters requiring management attention by each health board include:

- There is a need to strengthen the documentation of roles and responsibilities, including in relation to the role of the Designated Individual (DI) and to clarify the financial arrangements between the health boards.
- The programme management structure for the mortuary element of the Regional Pathology Programme requires a review. It does not have a clear scope, delivery plan or a mechanism for recording key risks.
- Funding issues have clearly impacted capacity to deliver the Programme. Key leadership roles have not been recruited resulting in the lack of robust business continuity arrangements when the Regional Pathology Programme Director's two-year secondment ends in February 2025.
- There is a need to review governance structures, to ensure they are effective and provide sufficient oversight over the mortuary element of the Programme.

Full details of matters arising are detailed within the Findings & Agreed Action Plan.

## Scope & Assurance Summary

Objectives	Related Findings	Assurance
1 Roles and responsibilities are clear to support co-ordination and oversight over arrangements for programme delivery.	1,2,3,4	<b>Limited</b>
2 There is an approved plan in place to establish the joint mortuary service, setting out the key deliverables and milestones with arrangements in place for monitoring and reporting progress.	5, 6, 7, 8	<b>Limited</b>
3 The health boards receive sufficient information on the programme's delivery, ensuring key risks and issues are reported and escalated where appropriate.	9	<b>Limited</b>

### Management Actions



High Priority



Medium Priority

### Themes



### Risk Types

Financial Loss  
 Quality or Safety Issues  
 Public Perception & Reputational Risk

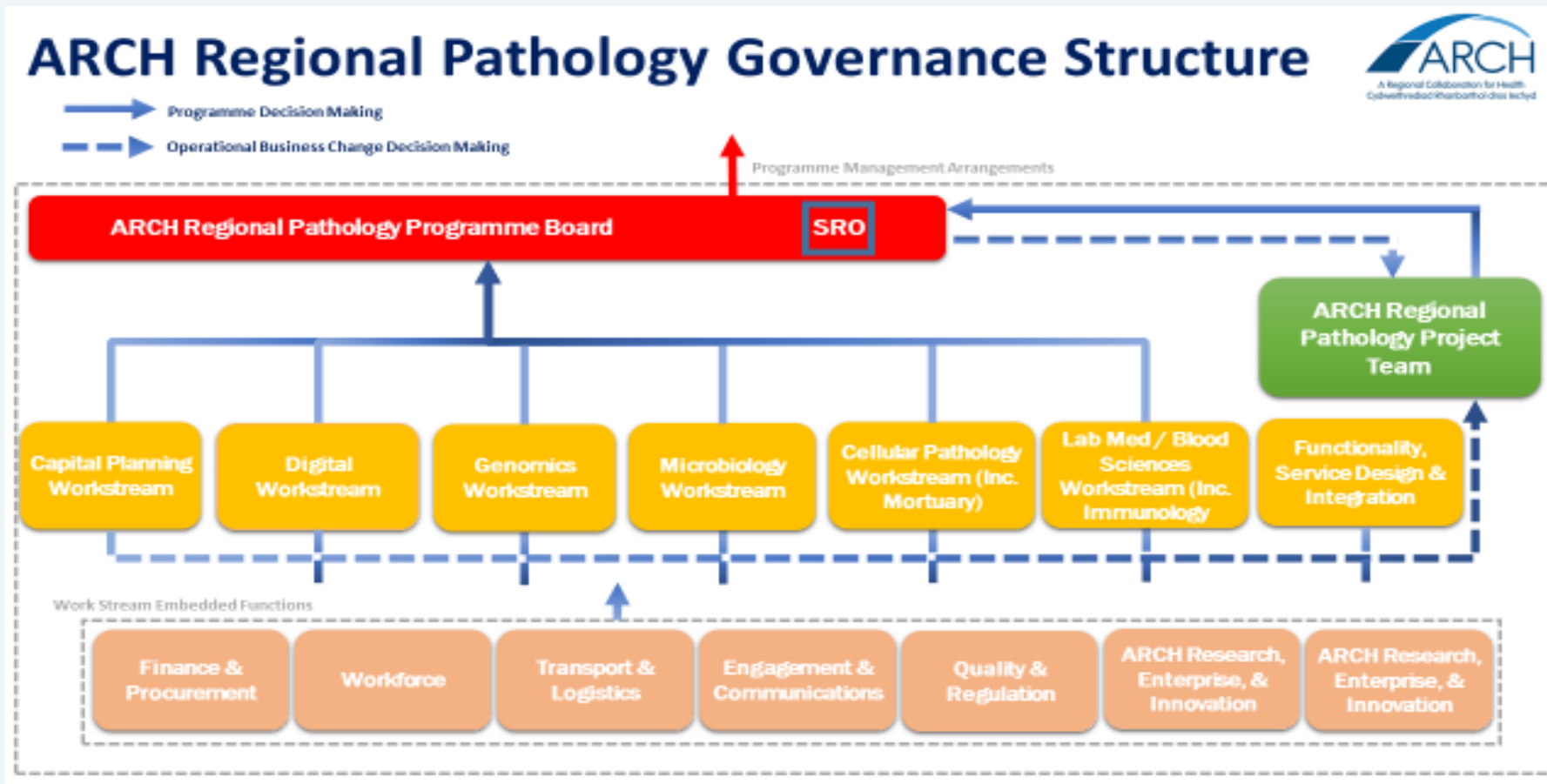
# At a Glance:

Pathology services across South-West Wales have been severely challenged due to a number of factors, including critical workforce shortages, poor estates and health and safety concerns. Morriston Hospital has been identified as the location for the new regional build within the South-West Wales regional pathology programme. The laboratory will incorporate regional services for Cellular Pathology, Immunology, Microbiology and also Blood Sciences (where feasible). Due to the availability of capital funding, mortuary services will remain in its existing building which will be refurbished accordingly.

A Transitional Memorandum of Understanding (MoU) between SBUHB and HDUHB relating to the 'Operational Delivery Network South-West Regional Pathology' was approved in May 2024, which shall continue until 31 March 2025 or until such time as the pathology operational delivery network (ODN) programme is fully operational.

## Regional Pathology Governance Structure (ARCH)

The Regional Pathology governance structure (below) details the cellular pathology workstream, which includes the mortuary element, as part of the ARCH Regional Pathology Programme Board:



# Findings & Agreed Action Plan

**Objective 1:** Roles and responsibilities are clear to support co-ordination and oversight over arrangements for programme delivery.

**Limited**

## Overview / Summary of Observations

There is a Transitional Memorandum of Understanding (MoU) between the health boards that supports the Operational Delivery Network (ODN) for the South-West Wales Regional Pathology Programme (the Programme). This includes the terms of reference for both the Pathology ODN Delivery Board and the Pathology ODN Operational Group. A signed version of the MoU could not be provided during our review, (see **Key Finding 1**) but has been approved by both health boards in May 2024.

Roles and responsibilities are also detailed within a Mortuary Service MoU, which assists with providing a consistent service provision across the two health boards (bereavement services are not included as part of the agreement as both organisations have different approaches to this service). The document has been signed, but we have been unable to confirm how the MoU has been shared within both health boards (see **Key Finding 1**).

Job descriptions have been prepared for the key regional posts currently in place, but not for the Designated Individual (DI) that undertakes this responsibility for both health boards (see **Key Finding 2**).

Funding arrangements between the health boards need to be strengthened to clearly evidence the recharge between them for costs relating to the regional mortuary service and the ODN (see **Key Finding 3**).

Both health boards work on a regional basis through ARCH (A Regional Collaboration for Health), but there is a lack of clarity within the programme structure to ensure that there is sufficient co-ordination over the regionalisation of the mortuary services and that roles and responsibilities are clearly defined (see **Key Finding 4**).

Key Findings	Risk & Impact	Agreed Management Action
<p>1 <b>Memorandum of Understanding</b></p> <p>Roles and responsibilities have been clearly documented within the Transitional MoU and Mortuary Service MoU. While the Transitional MoU has been approved by both health boards in May 2024, no signed version of the document could be located during our review.</p> <p>The Mortuary Service MoU was originally instigated in 2022 to address staffing issues in HDUHB. The document has been reviewed and approved by the Chief Executives of both health boards in March 2024. However, the contact point for SBUHB is not recorded within the document; and we have been unable to confirm the reporting of the MoU within the health boards and its communication to mortuary staff.</p>	<p>Unclear roles and responsibilities could lead to the regional pathology programme not being delivered, ineffective use of resources and a lack of value for money.</p>	<p><b>Agreed Action:</b></p> <p>We will ensure the Transitional MoU is signed and the document is easily accessible.</p> <p>The Mortuary MoU will be reviewed and updated to ensure key contact information is included, and we will ensure the final version is circulated appropriately within both health boards and communicated to mortuary staff.</p> <hr/> <p><b>Expected Evidence of Implementation:</b></p> <p>Signed Transitional MoU document</p> <p>Revised Mortuary MoU</p>

Key Findings	Risk & Impact	Agreed Management Action
<p><b>Theme:</b> Governance</p>	<p><b>Medium Priority</b></p> <p>Control Design</p>	<p><b>Officer:</b> Transitional MOU signature, Neil Miles, Regional Pathology Programme Manager</p> <p>Mortuary MOU contact and communication to staff – Yasmin Brown, Regional Mortuary Manager</p> <p><b>Date:</b> 31/03/2025</p>
<p><b>2 Job Planning – Designated Individual</b></p> <p>The current regional posts in place are the Regional Mortuary Manager, two Regional Senior Technical Leads and the DI. We were provided with the job descriptions for these posts apart from the DI role, which is detailed within Section 18 of the Human Tissue Act (HTA) 2004 legislation.</p> <p>The postholder undertakes a consultant pathologist role and has a DI responsibility within SBUHB, but we have not been provided with a copy of his current job description to confirm that this role is sufficiently detailed.</p> <p>The DI role has been extended to HDUHB. While a job planning meeting has been undertaken, no formal job plan has been agreed to encompass his regional responsibilities.</p>	<p>Roles and responsibilities are not clearly defined, which could impact the delivery of the mortuary service and may result in non-compliance with legislation.</p>	<p><b>Agreed Action:</b></p> <p>Outcome of job planning discussion, including DI role and job plan on a regional basis to be finalised and agreed. The job plan will be subject to an annual review which will be undertaken by SBUHB with an HBUHB operational member of staff (DJ or CB).</p> <p><b>Expected Evidence of Implementation:</b></p> <p>Agreed job plan uploaded onto Allocate; annual review scheduled.</p>
<p><b>Theme:</b> Contractual</p>	<p><b>Medium Priority</b></p> <p>Control Design</p>	<p><b>Officer:</b> Liz Humphries, Interim Directorate Manager, Pathology, SBU</p> <p><b>Date:</b> 31/03/2025</p>
<p><b>3 Financial Responsibilities</b></p> <p>The Transitional MoU details in respect of the ODN that the <i>“Health Boards agree to share the costs and expenses arising in respect of the Project between them in accordance with the Contributions Schedule set out in Annex D,”</i> and that the</p>	<p>Financial arrangements are unclear leading to disputes in relation to recharges.</p>	<p><b>Agreed Action:</b></p> <p>We will formally document the agreement between the health boards of shared costs for the provision of the regional mortuary service and ODN.</p>

Key Findings	Risk & Impact	Agreed Management Action
<p>Schedule will be approved within three months of the date of the Transitional MoU (May 2024).</p> <p>We note that the development of the ODN has been impacted by capital funding and the delivery plan is behind schedule, however, the ODN Service Specification and commissioning arrangements have not been finalised. This would assist in determining how the ODN, including leadership roles, will be financed.</p> <p>In relation to the regional mortuary service provision, there is a spreadsheet that details the basis for the sharing of staffing costs between the health boards. However, current arrangements need to be more explicit to confirm the basis of the recharge.</p> <p><b>Theme:</b> Finance Management &amp; Control</p>	<p><b>Medium Priority</b></p> <p>Control Design</p>	<p><b>Expected Evidence of Implementation:</b></p> <p>SLA document developed detailing financial arrangement between the Health Boards to establish the Mortuary service.</p> <p><b>Officer:</b> Edward King, Finance Manager, Morriston SBU</p> <p><b>Date:</b> 31/03/2025</p>
<p>4 <b>Programme Structure</b></p> <p>Originally, regionalisation of the mortuary services was conceived as a separate workstream within the programme focusing on the capital build. The scope was extended to encompass staffing issues at HDUHB and the ODN, but mortuary now forms part of the Regional Pathology Cellular Pathology Working Group. This has resulted in gaps within the project management process as there is no clearly defined project scope outlining roles and responsibilities.</p> <p>Additionally, the terms of reference provided for the cellular pathology working group are dated 2022 and would benefit from a review as the document details that, "<i>arrangements shall be reviewed on at least a 6 monthly basis.</i>"</p> <p><b>Theme:</b> Planning, Delivery &amp; Deadline Management</p>	<p>Unclear roles and responsibilities leading to a lack of accountability and failure to deliver the regionalisation of the mortuary service.</p> <p><b>High Priority</b></p> <p>Control Design</p>	<p><b>Agreed Action:</b></p> <p>We will ensure that the scope of the regionalisation of the mortuary services is clearly detailed along with roles and responsibilities.</p> <p>Terms of reference for the cellular pathology working group will be reviewed and approved.</p> <p>Review existing HTA regional and regional meetings and focus on HTA issues and utilise new operational groups to discuss regional mortuary operational matters.</p> <p><b>Expected Evidence of Implementation:</b></p> <p>Regional Management Meeting and Regional Mortuary Operations meeting structure to be adopted.</p> <p>Revised ToR and meeting agenda and papers to provide the evidence</p> <p><b>Officer:</b> Craig Baker, Cellular Pathology Service Manager, HDU</p> <p><b>Date:</b> 31/03/2025</p>

**Objective 2:** There is an approved plan in place to establish the joint mortuary service, setting out the key deliverables and milestones with arrangements in place for monitoring and reporting progress.

**Limited**

## Overview / Summary of Observations

There was a dedicated ARCH Regional Pathology programme team (the programme team) in place from 2023 to support delivery of both the OBC and the ODN. While the OBC has been drafted, it has yet to be submitted. The delivery of the programme has been impacted while waiting for clarification from Welsh Government over funding.

Welsh Government funding had been provided towards fee support for the supply chain partner and the programme team's staffing costs for the business case and ODN development. However, at the conclusion of our review, only the Regional Pathology Programme Director remains within the team and other fixed-term contracts have now ended. As part of the 2024/25 IMTP process, SBUHB has submitted a capital prioritisation form to Welsh Government on behalf of the region that includes the pathology capital scheme, but it is unclear when the health boards will be notified of the outcome.

If external funding is granted, there is limited capacity currently to progress delivery of the programme. Further, business continuity arrangements are currently not robust when the Regional Pathology Programme Director's secondment ends in February 2025 (see **Finding 5**).

Similarly, as a regional workforce structure has yet to be finalised, the lack of capacity to develop the joint mortuary service has impacted the standardisation of policies and procedures; and there are also digital limitations, e.g. different systems are used. There is currently no dedicated delivery plan to establish the joint service (see **Finding 6**) nor a project Risk Action Issue Decision (RAID) log to ensure that any key mortuary service risks are captured, regularly monitored and escalated appropriately (see **Finding 7**).

There is a documented communications and engagement plan for Regional Pathology. Several engagement workshops have been held with staff across both health boards, and once there is clarity over the direction of the programme, the plan would benefit from an update to ensure that actions have clearly defined timescales and progress with implementing them is reported (see **Finding 8**).

Despite these challenges, operationally, the existing mortuary service provisions within both health boards remain unaffected; but existing facilities are not suitable, e.g. undersized to meet forensic and religious requirements. Regional working has addressed the mortuary staffing issues previously experienced within HDUHB including dedicated managerial support and the provision of joint training sessions across both health boards.

## Key Findings

## Risk & Impact

## Agreed Management Action

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### Availability of Programme Resource

The Transitional MoU details key leadership roles for ODN delivery, including the Regional Pathology Network Director; Network Clinical Director and the Pathology Transformation Programme Director. While job descriptions have been prepared, there has been no recruitment into these posts which will result in a lack of continuity when the Regional Pathology Programme Director's two-year secondment ends in February

Loss of knowledge and lack of resources to deliver the programme and ODN.

### Agreed Action:

We will ensure that all key issues and lessons learnt relating to the programme are documented. These will be shared at the Regional Management Meeting and Regional Mortuary Operations meeting (see key finding 4) to ensure they are considered and amendments made / changes embedded as the programme progresses.

Key Findings	Risk & Impact	Agreed Management Action
<p>2025. It may also result in the health boards being unable to go live with the ODN from April 2025 as planned (a review is currently being undertaken to assess the readiness of the Network).</p> <p>During our audit, there was a reliance on the Regional Pathology Programme Director to provide operational documentation rather than the wider programme evidence he was responsible for. Key issues and lessons learnt relating to the programme have not been documented.</p>		<p><b>Expected Evidence of Implementation:</b></p> <p>Lessons learned reflection report to be completed.</p>
<p><b>Theme:</b> Resourcing</p>	<p><b>High Priority</b></p>	<p><b>Officer:</b> Neil Miles, Programme Director, Regional Pathology, ARCH</p> <p><b>Date:</b> 31/03/2025</p>
<p><b>6 Mortuary Service Delivery Plan</b></p> <p>Finding 4 highlighted gaps in how the mortuary element was incorporated in the wider programme. This also includes not having a clear plan for the joint mortuary service that includes timescales to deliver the following:</p> <ul style="list-style-type: none"> <li>• standardising processes between the two health boards as currently there are no regional documented policies and procedures in place;</li> <li>• mechanisms to share information currently held separately by each health board, e.g. quality management, SharePoint sites, etc;</li> <li>• use of technology, e.g. the Regional Mortuary Manager uses two laptops to access the information of each respective health board;</li> <li>• the regional workforce plan for future mortuary service provision, which has been discussed but had not been finalised by the conclusion of our review;</li> </ul>	<p>Performance is not effectively monitored leading to a failure to deliver the joint mortuary service.</p>	<p><b>Agreed Action:</b></p> <p>A dedicated delivery plan will be developed for the regionalisation of the mortuary service that will incorporate SMART criteria to define success and provide realistic timescales for delivery.</p> <p><b>Expected Evidence of Implementation:</b></p> <p>A SMART plan to be developed documenting year 1 achievements of the regional mortuary service and a delivery plan for year 2 as part of the annual planning exercise currently ongoing in both Health Boards.</p>

Key Findings	Risk & Impact	Agreed Management Action
<ul style="list-style-type: none"> <li>identifying training needs of the mortuary staff as currently no regional training plan has been developed. We note that there has yet to be an opportunity to reflect on common themes or joint learning arising from the HTA audits at both health boards; and</li> <li>communication and engagement noting there are currently no joint team meetings across the two health boards (although there are regional DI and HTA meetings).</li> </ul>	<b>High Priority</b>	<b>Officer:</b> Liz Humphries (Lead) with Yasmin Brown <b>Date:</b> 31/03/2025
<b>Theme:</b> Planning, Delivery & Deadline Management	Control Design	
<p>7 <b>Risk Management</b></p> <p>Operational mortuary service risks are documented separately by each health board. SBUHB's register includes a risk relating to the insufficient mortuary staffing numbers with the adequacy of the control noted as 'inadequate'. All of the other five SBUHB mortuary service risks record inadequate controls are in place.</p> <p>The HDUHB's mortuary service risk register details six risks with five rated as an extreme current risk level (the other was high). The extract provided did not detail the controls.</p> <p>There is no overall project register that documents the risks to delivery of the regionalisation of the mortuary service. There is a Programme RAID log detailing both strategic and operational risks, including funding risks, but mortuary service risks are not detailed. We also note that the Cellular Pathology workstream's RAID log does not detail any risks at all.</p>	Inconsistent management with inadequate escalation of key risks.	<p><b>Agreed Action:</b></p> <p>A dedicated risk register will be developed to incorporate risks relating to the regionalisation of the mortuary service. A Regional Mortuary Operational Management Group will be formed whose terms of reference will include oversight of this risk register, which will be a standing agenda item. Risks will be escalated to the ODN Operational Group, where appropriate.</p> <p><b>Expected Evidence of Implementation:</b></p> <p>SBU Risk Register review undertaken. Monthly SBU Mortuary (and Cell Path) risk register review. Feeds into monthly CGRM Pathology meeting</p> <p>HDU Risk register updated regularly. Shared with HDU Pathology wide monthly risk register meeting.</p> <p>Regional Risk management update as part of the existing Regional HTA meeting (monthly).</p> <p>Terms of reference for the Regional Mortuary Operational Management Group meeting.</p> <p>Agendas for the Regional Mortuary Management Group.</p>

Key Findings	Risk & Impact	Agreed Management Action
	<b>Medium Priority</b>	<b>Officer:</b> Craig Baker, Cellular Pathology Service Manager, HDU <b>Date:</b> 31/03/2025
<b>Theme:</b> Risk Management	Control Design	
<p>8 <b>Communications &amp; Engagement Plan</b></p> <p>A Communications &amp; Engagement Plan was developed in July 2022 to ensure there is regular engagement of the Regional Pathology Programme.</p> <p>Thirteen actions are detailed within the Plan, but there are no clear timescales for delivery.</p> <p>Noting the passage of time from the release of the Plan, there is scope for such to be reviewed and updated as well as to confirm the reasonableness of the actions included.</p>	<p>Opportunities to raise internal and external awareness may be missed.</p>	<p><b>Agreed Action:</b></p> <p>To review Communications and Engagement plan as part of the review of the ODN implementation progress during March 2025.</p>
	<b>Medium Priority</b>	<p><b>Expected Evidence of Implementation:</b></p> <p>Revised communications plan and actioning of that plan in 2025/26.</p>
<b>Theme:</b> Communication & Engagement	Control Design	<p><b>Officer:</b> Neil Miles, Programme Director, Regional Pathology, ARCH <b>Date:</b> 31/03/2025</p>

## Overview / Summary of Observations

Arrangements need to be strengthened to ensure adequate oversight of the regional pathology programme. The current reporting structure is too complex, particularly when you consider the need to factor in staff's capacity to prepare papers and to attend the various meetings within the governance structures for ARCH (see **page 3**); HTA Assurance; and the ODN Delivery.

When the ODN was being developed, a dedicated Board was in place along with various sub-groups that met regularly, including Commissioning & Finance and Workforce and Digital. However, meetings for the ODN Delivery Board have either been cancelled (none have been held since June 2024) or not been quorate (March 2024) (see **Finding 9**). The ODN Operational Group, whose terms of reference are detailed in the Transitional MoU, has never met and while most of the existing sub-groups continue to meet, there is no robust mechanism in place to ensure there is adequate reporting and escalation of key issues.

The health boards have differing operational reporting arrangements. While both have an operational group reporting into the regional HTA Assurance Group, HDUHB has recently established their own HTA assurance group (at the conclusion of our review, SBUHB were reviewing their own HTA assurance arrangements). HDUHB also have their own operational management meeting reporting into the monthly regional Designated Individual meeting. However, there is no equivalent for SBUHB.

In terms of wider reporting within the health boards (focusing on the period January-October 2024), there has been reporting of operational arrangements within the mortuary service, e.g. capacity as part of winter planning. However, there have been limited updates on the mortuary element of the Regional Pathology Programme and the frequency of committee reporting is not in line with the Transitional MoU (see **Finding 9**):






- Within SBUHB, there was a report in July 2024 to the Quality, Safety & Patient Experience Group (Morrison); and updates on regional working and progress with addressing actions from a recent HTA audit reported to the Patient Safety & Compliance Group (June and September 2024). The Population Health & Partnerships Committee received a verbal update on ARCH (June 2024), but meeting minutes do not reference a discussion on the Regional Pathology Programme. We did not find evidence of any recent reporting to Quality and Safety Group.
- Within HBUHB, a detailed ARCH update that included progress with the Regional Pathology Programme was reported to Strategic Development and Operational Delivery Committee (February and June 2024). The terms of reference for the HTA Assurance Group were approved by Quality, Safety & Experience Committee (November 2024).

Both health boards have been directed under Section 12(3) of the National Health Services (Wales) Act 2006 to establish a joint committee, whose role includes exploring regional solutions that will progress sustainable service provision and improved quality and outcomes, whilst addressing workforce, infrastructure and financial constraints. Both health boards attended a joint Board to Board meeting on 17 October 2024, to develop a joint ambition and consider how to strengthen the existing regional working arrangements that were already in place, including that of the Regional Pathology Programme. The inaugural meeting of the Joint Committee is scheduled to take place in January 2025, to include drafting of the Terms of Reference, for consideration and subsequent approval by both Boards at the end of January 2025.

Key Findings	Risk & Impact	Agreed Management Action
<p>9 <b>Governance Oversight</b></p> <p>The governance structure that incorporates the ODN, ARCH and HTA Assurance does not provide sufficient oversight of arrangements in relation to the mortuary element of the Programme. We identified the following issues during our testing:</p> <ul style="list-style-type: none"> <li>• The Transitional MoU details that the “<i>quality and safety and finance and performance committees of each Health Board will review, at least annually, a report for the joint service on its quality and safety performance and its operational and financial performance. Escalation of this reporting will be more frequent should it be necessary.</i>” There has been no recent reporting to the committees at either health board.</li> <li>• Recent ODN Delivery Board meetings have been cancelled, resulting in there being no robust reporting structure to escalate key issues from the sub-groups.</li> <li>• The cellular pathology workstream reports into the ARCH Regional Pathology Programme Board, but there is insufficient oversight over arrangements in relation to the mortuary element of the workstream.</li> <li>• Differences in the level of ARCH reporting to each health board.</li> <li>• Terms of reference for each of the HTA meetings (SBUHB, HDUHB and regional) have recently been reviewed, but we note that several verbal updates are provided for agenda items at the regional HTA Assurance meetings instead of written reports.</li> </ul>	<p>Ineffective reporting could result in poor decision making and a lack of accountability and oversight.</p> <p style="text-align: center;"><b>High Priority</b></p>	<p><b>Agreed Action:</b></p> <p>Re-establishment of ODN Board.</p> <p>Establishment of agreed ODN Operational Group and separation of mortuary and cellular pathology under this structure to provide focus to mortuary issues.</p> <p>Written reports to be standard practice in Health Board HTA assurance meetings.</p> <p><b>Expected Evidence of Implementation:</b></p> <p>Revised ODN Board meeting papers as evidence and ODN Operational Group.</p> <p>March 2025 Health Board papers.</p> <p>Development of HTA assurance process over recent months to include move from verbal to written papers has been implemented with templated approach across both HBs.</p> <p>Copies of HTA papers (HDU and SBU).</p> <p><b>Officer:</b> Neil Miles, Programme Director, Regional Pathology, ARCH</p> <p><b>Date:</b> 31/03/2025</p>
<p><b>Theme:</b> Governance</p>	<p>Control Operation</p>	

# Appendix A

## Assurance Opinion

	<b>Substantial</b>	Few matters require attention and are compliance or advisory in nature. <b>Low impact</b> on residual risk exposure.
	<b>Reasonable</b>	Some matters require management attention in control design or compliance. <b>Low to moderate impact</b> on residual risk exposure until resolved.
	<b>Limited</b>	More significant matters require management attention. <b>Moderate impact</b> on residual risk exposure until resolved.
	<b>Unsatisfactory</b>	Action is required to address the whole control framework in this area. <b>High impact</b> on residual risk exposure until resolved.
	<b>Advisory</b>	Given to reviews and support provided to management which form part of the internal audit plan, to which the assurance definitions are not appropriate. These reviews are still relevant to the evidence base upon which the overall opinion is formed.

## Prioritisation of Findings

Priority	Explanation
<b>High</b>	Significant risk to achievement of a system objective OR evidence present of material loss, error, or misstatement. Poor system design OR widespread non-compliance.
<b>Medium</b>	Some risk to achievement of a system objective. Minor weakness in system design OR limited non-compliance.

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The report is based on the review work undertaken and is not necessarily a complete statement of all weaknesses that exist or potential improvements. Whilst every care has been taken to ensure that the information provided in this report is as accurate as possible, no complete guarantee or warranty can be given with regard to the advice and information contained.

Our work does not provide absolute assurance that material errors, loss or fraud do not exist. Responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management of the Swansea University Health Board/Hywel Dda University Health Board. Work performed by internal audit should not be relied upon to identify all strengths and weaknesses in internal controls, or all circumstances of fraud or irregularity. Effective and timely implementation of recommendations is important for the development and maintenance of a reliable internal control system.

## Public Sector Internal Audit Standards

Audit work undertaken by NHS Wales Audit and Assurance Services conforms with the International Standards for the Professional Practice of Internal Auditing and associated Public Sector Internal Audit Standards as validated through the external quality assessment undertaken by the Chartered Institute of Public Finance & Accountancy in April 2023.

