

Hywel Dda University Health Board

Outline Audit Plan 2025

Audit year: 2024-25

Date issued: January 2025



This document has been prepared as part of work performed in accordance with statutory functions. Further information can be found in our [Statement of Responsibilities](#).

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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.

Mae'r ddogfen hon hefyd ar gael yn Gymraeg.

About Audit Wales

Our aims:

Assure  the people of Wales that public money is well managed	Explain  how public money is being used to meet people's needs	Inspire  and empower the Welsh public sector to improve
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Our ambitions:

 Fully exploit our unique perspective, expertise and depth of insight	 Strengthen our position as an authoritative, trusted and independent voice	 Increase our visibility, influence and relevance	 Be a model organisation for the public sector in Wales and beyond
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Introduction

This Outline Audit Plan specifies my statutory responsibilities as your external auditor and to fulfil my obligations under the Code of Audit Practice. It also sets out details of my audit team and key dates for delivering my audit team's activities and planned outputs. I intend to share a Detailed Audit Plan later in the year following the completion of my planning work. It will set out my estimated audit fee and the work my team intends to undertake to address the audit risks identified and other key areas of audit focus during 2025.



Adrian Crompton
Auditor General for
Wales

My audit responsibilities

Audit of financial statements

I am required to issue a report on your financial statements which includes an opinion on their 'truth and fairness' and the regularity of income and expenditure, and the proper preparation of key elements of your Remuneration and Staff Report. I lay them before the Senedd together with any report that I make on them. I will also report by exception on a number of matters which are set out in more detail in our [Statement of Responsibilities](#).

I do not seek to obtain absolute assurance on the truth and fairness of the financial statements and related notes but adopt a concept of materiality. My aim is to identify material misstatements, that is, those that might result in a reader of the accounts being misled. The levels at which I judge such misstatements to be material will be reported to you in my Detailed Audit Plan.

I am also required to certify a return to the Welsh Government which provides information about the Health Board to support preparation of the Whole of Government Accounts.

Performance audit work

I must satisfy myself that the Health Board has made proper arrangements for securing economy, efficiency, and effectiveness in its use of resources. I do this by undertaking an appropriate programme of performance audit work each year.

My work programme is informed by specific issues and risks facing the Health Board and the wider NHS in Wales. I have also taken account of the work that is being undertaken or planned by other external review bodies and by internal audit.

Fees and audit team

In January 2025 I published the fee scheme for the year, approved by the Senedd Finance Committee. This sets out my fee rates. My fee rates for 2025-26 have increased by an average of 1.7% because of unavoidable inflationary pressures.

I will provide an estimate of your fee in my Detailed Audit Plan in April 2025, following completion of my detailed risk assessment.

Your engagement team:

Anthony Veale	Engagement Director & Audit Director (Financial Audit)
Dave Thomas	Audit Director (Performance Audit)
David Williams	Audit Manager (Financial Audit)
Anne Beegan	Audit Manager (Performance Audit)
Eleanor Ansell	Audit Lead (Financial Audit)
Urvisha Perez	Audit Lead (Performance Audit)

We confirm that our audit team members are all independent of the Health Board and your officers.

Audit timeline

We set out below key dates for delivery of our audit work and planned outputs.

Planned output	Work undertaken	Report finalised
2025 Outline Audit Plan [1]	January - February 2025	February 2025
2025 Detailed Audit Plan	February – April 2025	April 2025
Audit of financial statements work: <ul style="list-style-type: none"> • Audit of Financial Statements Report • Opinion on the Financial Statements. 	May – June 2025	June 2025
Performance audit work: <ul style="list-style-type: none"> • Structured Assessment, incorporating a deeper dive into estates management. • All-Wales thematic review of the local delivery of cancer services, following on from my recent report on national strategic leadership arrangements for cancer. • In terms of local project work, my early planning work suggests there would be value in following-up the recommendations I made in my 2022 Review of Quality Governance Arrangements. However, 	Timescales for individual projects will be discussed with you and detailed within the specific project briefings produced for each study, although my overall aim will be to substantially complete the delivery of the Performance Audit work in this plan by the end of March 2026.	

Planned output	Work undertaken	Report finalised
my planning work is on-going and might also highlight other areas worthy of review. Therefore, the exact focus of my local project work will be confirmed in my detailed Audit Plan in April 2025.		

¹ We also audit the Health Board's Charity's annual accounts. As for past years, there will be a separate audit plan for the audit. It is therefore not covered in this audit plan.

Audit quality

My commitment to audit quality in Audit Wales is absolute.

I believe that audit quality is about getting things right first-time.

We use a three lines of assurance model to demonstrate how we achieve this.

We have established an Audit Quality Committee to co-ordinate and oversee those arrangements. We subject our work to independent scrutiny by QAD¹ and our Chair acts as a link to our Board on audit quality. For more information see our [Audit Quality Report 2024](#).



Our People

The first line of assurance is formed by our staff and management who are individually and collectively responsible for achieving the standards of audit quality to which we aspire.

- Selection of right team
- Use of specialists
- Supervisions and review



Arrangements for achieving audit quality

The second line of assurance is formed by the policies, tools, learning & development, guidance, and leadership we provide to our staff to support them in achieving those standards of audit quality.

- Audit platform
- Ethics
- Guidance
- Culture
- Learning and development
- Leadership
- Technical support



Independent assurance

The third line of assurance is formed by those activities that provide independent assurance over the effectiveness of the first two lines of assurance.

- EQCRs
- Themed reviews
- Cold reviews
- Root cause analysis
- Peer review
- Audit Quality Committee
- External monitoring

¹ QAD is the Quality Assurance Department of ICAEW.

