



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

<b>DYDDIAD Y CYFARFOD: DATE OF MEETING:</b>	11 February 2025
<b>TEITL YR ADRODDIAD: TITLE OF REPORT:</b>	Audit & Assurance Services Progress Report
<b>CYFARWYDDWR ARWEINIOL: LEAD DIRECTOR:</b>	Head of Internal Audit
<b>SWYDDOG ADRODD: REPORTING OFFICER:</b>	Head of Internal Audit

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

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

Er Sicrwydd/For Assurance

**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 24/25.

**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 for 2024/25 year and the outcomes of the finalised audit reports.

Amcanion: (rhaid cwblhau) Objectives: (must be completed)	
Committee ToR Reference: 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: Datix Risk Register Reference and Score:	Internal Audit reports cover a range of organisational risks.
Parthau Ansawdd: Domains of Quality <a href="#">Quality and Engagement Act (sharepoint.com)</a>	Not Applicable
Galluogwyr Ansawdd: Enablers of Quality: <a href="#">Quality and Engagement Act (sharepoint.com)</a>	Not Applicable
Amcanion Strategol y BIP: UHB Strategic Objectives:	All Strategic Objectives are applicable
Amcanion Cynllunio Planning Objectives	All Planning Objectives Apply

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

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

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

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

# **Hywel Dda University Health Board Audit & Risk Assurance Committee**

**February 2025**

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

## CONTENTS

1. Introduction
2. Outcomes from Finalised Audits
3. Internal Audit plan 2024-25 - Delivery and Planning Update
4. Internal Audit Developments

### 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 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	
Mortuary Services (Joint SBUHB)	Limited	
Health & Safety	Limited	
Management of Bed Capacity	Limited	
IT/Digital - Data Quality & Use of Data	Limited	
Targeted Intervention Governance	Reasonable	

## 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.

Audit	Current status	Current Position/ comments	ARAC
Learning lessons	WIP	Field work in progress, Impacted by other audit work.	Apr
Elective Waiting List Management	WIP	Field work in progress, Impacted by other audit work.	Apr

Financial Management	WIP	Field work in progress, Impacted by other audit work.	Apr
Performance Management	Initial Draft	Field work Complete.	Apr

- 3.3** As a result of ongoing planning discussions, and at the previous meeting of the Committee we have included within the plan a follow up audit of Discharge Management. This will be planned to be completed prior to the completion of the Annual Report & Opinion for 24/25.
- 3.4** The planning process for the development of the Internal Audit plan for 25/26 has commenced, with the plan be considered at the Executive Team, prior to being presented to the April meeting of the Audit & Risk Assurance Committee for approval.
- 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.

**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				
<b>Targeted Intervention Governance</b>	<b>Q1-3</b>	<b>Feb</b>	<b>Chief Executive</b>	<b>FINAL</b>	<b>Reasonable</b>		<b>2</b>	
Annual Planning	Q3	April	Strategy & Planning	WIP				
Cash Management	Q2/3	Oct	Director of Finance	FINAL	Substantial	-	-	-
Financial Management	Q2/3	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	Initial Draft				
Speaking up safely	Q3/4	Oct	Nursing, Quality & Patient Experience	FINAL	Reasonable	1	3	
Learning lessons	Q3	Feb	Nursing, Quality & Patient Experience	WIP				
Falls Management	Q2	Oct	Nursing, Quality & Patient Experience	FINAL	Reasonable	1	4	
Cleanliness / Cleaning Standards	Q3/4	Apr	Chief Operating Officer	Planning				
Discharge Management	Q3/4	Dec	Chief Operating Officer	FINAL	Limited	2	2	-

## Audit & Risk Assurance Committee Progress Report

<b>Management of Bed Capacity</b>	<b>Q2/3</b>	<b>Feb</b>	<b>Chief Operating Officer</b>	<b>FINAL</b>	<b>Limited</b>	<b>4</b>	<b>1</b>	
Medical Workforce (Medical Locums Planned Care)	Q3	Feb	Medical Director	WIP				
Nursing Management	Q2	Oct	Nursing, Quality & Patient Experience	Final	Limited	3	1	-
Estates Facilities directorate			Chief Operating Officer	Defer 25-26				
Revised Operational Governance Arrangements			Chief Operating Officer	Defer 25-26				
Nurse staffing Act	Q2	Aug	Nursing, Quality & Patient Experience	Final	Reasonable		3	
Job Planning	Q4	Apr	Medical Director	WIP				
Elective Waiting List Management	Q3/4	Feb	Chief Operating Officer	WIP				
<b>Mortuary Services (Joint SBUHB)</b>	<b>Q3</b>	<b>Feb</b>	<b>Allied health Professionals &amp; Health Sciences</b>	<b>FINAL</b>	<b>LIMITED</b>	<b>4</b>	<b>5</b>	
Primary Care Strategy including Managed Practices	Q4	Apr	Primary, Community and Long Term Care					
<b>Health &amp; Safety</b>	<b>Q2</b>	<b>Feb</b>	<b>Allied health Professionals &amp; Health Sciences</b>	<b>FINAL</b>	<b>Limited</b>			
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	-

## Audit & Risk Assurance Committee Progress Report

---

Digital strategy	Q3/4	Apr	Director of Finance	Scope Agreed				
IT/Digital - benefits realisation	Q2/3	Oct	Director of Finance	FINAL	Substantial	-	-	-
<b>IT/Digital – Data Quality/Use of Data</b>	<b>Q2/3</b>	<b>Feb</b>	<b>Director of Finance</b>	<b>FINAL</b>	<b>Limited</b>	<b>3</b>	<b>1</b>	
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	-
Continuing Health Care		May/June						
Follow Up Discharge Management		June	Chief Operating Officer					



Office details: West Team  
Ty Gorwel  
St David's Park  
Carmarthen  
Carmarthenshire  
SA31 3HB

Contact details: [james.johns@wales.nhs.uk](mailto:james.johns@wales.nhs.uk)  
Webpage: [Audit & Assurance Services - NHS Wales Shared Services Partnership](#)