



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

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| <b>DYDDIAD Y CYFARFOD:<br/>DATE OF MEETING:</b>  | 12 August 2025                             |
| <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)**

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 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.

| 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

**August 2025**

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



**GIG**  
CYMRU  
**NHS**  
WALES

Partneriaeth  
Cydwasaethau  
Gwasanaethau Archwilio a Sicrwydd  
Shared Services  
Partnership  
Audit and Assurance Services



**GIG**  
CYMRU  
**NHS**  
WALES

Bwrdd Iechyd Prifysgol  
Hywel Dda  
University Health Board



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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   |
|------------------------------|--|
| Corporate Risk Ophthalmology | <br><b>Reasonable</b> |
| Sickness Management          | <br><b>Limited</b>   |
| Nursing Management           | <br><b>Limited</b>   |

## 3. Planning and Delivery Update

**3.1** Audit work at the start of 2025/26 has progressed well with three audits finalised along with a number of others at the fieldwork and planning stages.

**3.2** 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.

**3.3** As a result of ongoing planning discussions, the time in the plan for Estates & Facilities will be utilised for some further work around Cleaning Standards later in the year. Other aspects of Estates & Facilities will be picked up in other planned reviews including Operational Governance.

**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 Counter Fraud, Audit Wales and Health Inspectorate Wales have also continued.

**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                            |                        |                  |          |          |
| Operational Governance Arrangements                                   | Q2/3                 | Dec                 | Chief Operating Officer                         |                        |                  |          |          |
| Level Three / Four Directorates                                       | Q2/3                 | Dec                 | Chief Operating Officer                         |                        |                  |          |          |
| <b>Nursing Management</b>   | <b>Q1/2</b>          | <b>Aug</b>          | <b>Nursing, Quality Safety &amp; Experience</b> | <b>FINAL</b>           | <b>Limited</b>   | <b>1</b> | <b>2</b> |
| Estates/Facilities Directorate - Cleaning Standards                   | Q3/4                 | May                 | Allied Health Professionals & Health Science    |                        |                  |          |          |
| Medical Workforce Stabilisation                                       | Q3/4                 | April               | Medical   |                        |                  |          |          |
| Validation of Emergency Departments performance and waiting time data | Q1/2                 | Oct                 | Chief Operating Officer                         | wip                    |                  |          |          |
| <b>Staff Sickness Management</b>                                      | <b>Q1/2</b>          | <b>Aug</b>          | <b>Workforce &amp; OD</b>                       | <b>FINAL</b>           | <b>Limited</b>   | <b>1</b> | <b>2</b> |
| Commissioning– Long Term Agreement                                    | Q2                   | Oct                 | Strategy & Planning                             | planning/<br>wip       |                  |          |          |
| Commissioning – Third Sector  | Q3/4                 | May                 | Chief Operating Officer                         | planning               |                  |          |          |
| Decision making for high cost drugs                                   | Q2/3                 | Feb                 | Finance   | planning               |                  |          |          |

## Audit & Risk Assurance Committee Progress Report

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|  |             |            |  |              |                   |          |          |
|--|-------------|------------|--|--------------|-------------------|----------|----------|
| Risk of increasing fragility in primary care contractor services due to external factors | Q2/3        | Oct        | Chief Operating Officer                      | planning     |                   |          |          |
| GP Out of Hours  | Q3/4        | Apr        | Chief Operating Officer                      | planning     |                   |          |          |
| <b>Corporate Risk Ophthalmology</b>  | <b>Q1/2</b> | <b>Aug</b> | <b>Chief Operating Officer</b>               | <b>Final</b> | <b>Reasonable</b> | <b>-</b> | <b>2</b> |
| Vaccination & Immunisation   | Q1/2        | Oct        | Public Health                                | wip          |                   |          |          |
| Patient Experience   | Q3/4        | Apr/may    | Nursing, Quality Safety & Experience         |              |                   |          |          |
| Complaints   | Q3          | Apr        | Nursing, Quality Safety & Experience         |              |                   |          |          |
| Infection Prevention & Control   | Q3/4        | Apr/may    | Nursing, Quality Safety & Experience         |              |                   |          |          |
| Health & Safety  | Q3/4        | Feb        | Allied Health Professionals & Health Science |              |                   |          |          |
| Theatre Stock System Implementation  | Q3          | Feb        | Chief Operating Officer                      |              |                   |          |          |
| Human Tissue Authority   | Q2          | Oct        | Allied Health Professionals & Health Science | planning     |                   |          |          |
| IRMER  | Q3/4        | Apr/may    | Allied Health Professionals & Health Science | planning     |                   |          |          |
| Medical Devices Regulations  | Q2/3        | Dec        | Chief Operating Officer                      | planning     |                   |          |          |

## Audit & Risk Assurance Committee Progress Report

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|--|-------|-------|---------------------------|-------------------|--|--|--|
| Escalation Governance  | Q3/4  | Feb   | Corporate Governance /CEO | planning          |  |  |  |
| Managed Practices  | Q1/2  | Dec   | Chief Operating Officer   | planning          |  |  |  |
| Follow up and agreed Action Implementation Tracking -  |       |       | Corporate Governance      | wip               |  |  |  |
| Cyber Security   | Q2/3  | Dec   | Finance                   | planning          |  |  |  |
| Departmental / Local IT systems management   | Q3    | Feb   | Finance                   |                   |  |  |  |
| Estates Assurance - Space Utilisation  | Q2/3  | Feb   | Strategy & Planning       |                   |  |  |  |
| Major Infrastructure Investment Plan (MIIP)  | Q3/4  | April | Strategy & Planning       |                   |  |  |  |
| Control of Contractors   | Q1/2  | Oct   | Chief Operating Officer   | wip/initial draft |  |  |  |
| Integrated Audit & Assurance Plans (SSU)- Withybush General Hospital Fire - Phase 2; and Glangwili General Hospital Fire - Phase 2 | IAAPs |       | Strategy & Planning       |                   |  |  |  |



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