

# Corporate Risk: Ophthalmology

## Final Internal Audit Report

2025/26

Hywel Dda University Health Board



Reasonable Assurance

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### Review Reference

HDU-2526-14

### Fieldwork

June – July 2025

### Executive Sign Off

August 2025

### Audit Committee

August 2025

### Executive Lead

Andrew Carruthers, Chief Operating Officer

### Audit Team

James Johns, Head of Internal Audit

Sophie Corbett, Deputy Head of Internal Audit

# Executive Summary

## Purpose

Review of the key controls in place to manage and mitigate the risk of the inability to provide a full range of ophthalmology services across the Health Board. The audit will focus on the risk, controls and gaps in controls identified within risk 1664 relating to ophthalmology services.

## Overview

We have concluded **reasonable** assurance on this area, recognising that whilst progress has been made in the implementation of key controls and addressing the identified gaps in controls, significant work is still required to fully address risk 1664. The governance and oversight arrangements for Ophthalmology services demonstrate a structured and proactive approach to performance monitoring, risk assessment, and the implementation of targeted actions to address service challenges and enhance patient outcomes. We have identified two findings requiring management action – these are summarised below with full details provided in the Findings & Agreed Action Plan on page 2.

- The majority of the reported key controls are at varying stages of implementation, with some overlap of the identified key controls. **[Finding 1 – Medium]**
- Review and revision of completed gaps in control to ensure risk 1664 accurately reflects the current implementation status. **[Finding 2 – Medium]**

## Scope & Assurance Summary

Objectives	The objectives and associated assurance ratings are not necessarily given equal weighting when formulating the overall audit opinion.	Related Findings	Assurance
1	Controls to address the ophthalmology service issues have been identified, with appropriate actions to address any gaps in control	1, 2	<b>Reasonable</b>
2	Effective arrangements are in place to monitor performance, action implementation and ensure any barriers to achievement of targets are escalated where appropriate	-	<b>Substantial</b>

### Management Actions



Medium Priority

### Themes



■ Reporting

### Risk Types

- Legal & Regulatory Non-Compliance
- Public Perception & Reputational Risk

# Findings & Agreed Action Plan

**Objective 1: Controls to address the ophthalmology service issues have been identified, with appropriate actions to address any gaps in control** Reasonable

## Overview / Summary of Observations

### Key Controls

The key controls currently in place within risk 1664 are defined as the *existing controls and processes in place to manage the risk*. Risk 1664 comprises of seventeen key controls; a comprehensive review of the supporting documentation and evidence has confirmed that six of the seventeen key controls are fully implemented and operating as reported.

For the remaining eleven key controls, while notable progress has been made, the level of implementation varies across the individual key controls. Where some of the key controls progress has advanced, others remain in earlier stages of development and implementation. Furthermore, testing has identified areas of overlap among some of the key controls. Therefore, to effectively address the significant challenges and risks associated with ophthalmology, the existing key controls should be reviewed and refined to ensure all key controls are fully implemented and operating as intended. **Finding 1**

### Gaps in Control

Gaps in control are defined as *where one or more of the key controls on which the organisation is relying is not effective, or we do not have evidence that the controls are working*. Risk 1664 includes four gaps in controls, which have been broken down into eight *further actions necessary to address the controls gaps* together with the corresponding progress and status of each gap. The documentation and information provided supports the reported progress in addressing all eight actions.

Testing identified an overlap between the documentation provided to support the key controls currently reported as in place and the evidence used to demonstrate progress in addressing identified control gaps. In addition, two of the actions have been deemed as completed on risk 1664. Therefore, where progress has been attained in addressing the gaps in controls and various processes have been implemented, consideration should be given to the revision of the controls identified and reported within risk 1664 to ensure an accurate reflection of the current position. **Finding 2**

Key Findings	Risk & Impact	Agreed Management Action
<p>1 <b>Key Controls</b></p> <p>While six of the seventeen key controls have been fully implemented and are operating as reported within risk 1664, testing has identified that the remaining eleven controls are at varying stages of implementation.</p> <p>In addition, notable overlaps were identified across some of the key controls. Further work is required, including a comprehensive review and refinement of the key controls, to ensure that all are fully implemented, operational, and supported by appropriate evidence.</p>	<p>Delayed access to services resulting harm to patients and/or poor patient experience.</p> <p>Reputational Damage to Health Board.</p>	<p><b>Agreed Action:</b></p> <p>Undertake a review and refinement of the key controls reported under risk 1664 to reflect the progress achieved and the current implementation status. Including the revising of the key controls to ensure they are clearly defined, consolidated where appropriate, outlining the next steps required for full implementation, and distinguishing between short-term and longer-term key controls.</p>

			<p><b>Expected Evidence of Implementation:</b></p> <p>Revision of Risk 1664. Recording and transcript of the meeting with the Head of Assurance and Risk.</p>
		<b>Medium Priority</b>	<p><b>Officer:</b> Service Delivery Manager, Ophthalmology &amp; Neurology</p> <p><b>Target Implementation Date:</b> 31 August 2025</p>
	<b>Theme:</b> Reporting	Control Operation	
2	<p><b>Gaps in Controls</b></p> <p>Testing identified an overlap between the documentation provided to support the key controls currently reported as in place and the evidence used to demonstrate progress in addressing identified control gaps. In addition, two of the actions have been deemed as completed on risk 1664.</p> <p>Therefore, where progress has been attained in addressing the gaps in controls and various processes have been implemented, the controls identified and reported within risk 1664 should be refined and revised to ensure an accurate reflection of the current position.</p>	<p>Delayed access to services resulting harm to patients and/or poor patient experience.</p> <p>Reputational Damage to Health Board.</p>	<p><b>Agreed Action:</b></p> <p>Refine and revise the gaps in controls reported under risk 1664 ensuring they accurately reflect the current position, taking into account the progress made in addressing identified gaps in control and the implementation of new processes. This will include updating both the documented gaps in controls and recognising newly implemented processes as key controls.</p>
		<b>Medium Priority</b>	<p><b>Expected Evidence of Implementation:</b></p> <p>Revision of Risk 1664. Recording and transcript of the meeting with the Head of Assurance and Risk.</p>
	<b>Theme:</b> Reporting	Control Operation	<p><b>Officer:</b> Service Delivery Manager, Ophthalmology &amp; Neurology</p> <p><b>Target Implementation Date:</b> 31 August 2025</p>

**Objective 2: Effective arrangements are in place to monitor performance, action implementation and ensure any barriers to achievement of targets are escalated where appropriate**

**Substantial**

**Overview / Summary of Observations**

Monthly submissions of the Eye Care Outcome Measures dashboard are provided to Welsh Government (WG), covering key performance areas including new and follow-up waits, R1 attendances, waiting list positions, and overall appointment volumes. These submissions are supported by internal reports and data extracts, which included validation pivots, open pathway summaries, and activity data. In addition, supplementary reports were provided detailing HRF coding across outpatient and surgical stages, as well as a further performance tracker aligned to Ministerial Measures. These submissions are reviewed retrospectively as part of the Executive and Improving Together (EIT) sessions.

Weekly performance dashboards are maintained and linked to broader performance tools such as IRIS dashboards, DNA reports, RTT snapshots, and outpatient KPIs. In response to WG directives, Hywel Dda University Health Board (HDUHB) has established the Eye Care Collaborative

Group to strengthen regional oversight, coordination, and strategic development of eye care services across the region. Additionally, HDUHB and Swansea Bay University Health Board (SBUHB) have established the Regional Joint Committee (RJC), with the inaugural meeting held in January 2025. A key development under this framework is the establishment of the Regional Eye Care Programme, formally initiated in November 2024. This programme addresses the growing pressures on ophthalmology services across South West Wales, including rising demand, workforce shortages, and service fragility. A dedicated Regional Eye Care Programme Board has been formed to lead the design and implementation of a sustainable, integrated model of care.

Regular meetings and sub-group sessions have been held to advance workstreams across key sub-specialties, including glaucoma, cataracts, medical retina, and vitreoretinal services. These meetings have focused on aligning clinical pathways, addressing operational challenges, and identifying opportunities for regional service expansion and consultant recruitment.

A review of papers for the Strategic Development and Operational Delivery Committee (SDODC) now retired and the Strategy and Planning Committee (SPC) confirmed that both forums have received regular updates on key ophthalmology areas. These include performance against the R1 Ophthalmology Pathways and R1 High-Risk Patient metrics, as part of the Targeted Intervention (TI) updates. In addition, both committees are presented with progress reports on the implementation of recommendations from the ophthalmology Getting It Right First Time (GRIFT) programme, together with updates from the Regional Collaboration for Health (ARCH) Portfolio regarding the Eye Care Programme.

Integrated Performance Assurance Reports (IPARs) were routinely presented to SDODC, SPC, and the Health Board. These reports detailed ophthalmology performance metrics, including waiting times, service challenges, and the actions and initiatives in place to address them. The February 2025 IPAR specifically highlighted key indicators such as appointment attendance rates and patient waiting activity levels.

Additionally, a broader review of SDODC, SPC, and Health Board papers identified several other relevant documents relating to ophthalmology, including the Clinical Services Plan, Strategic Plan, Planning Objectives, Annual Plan, Planned Care updates, and the Eye Health Needs Assessment.

It is evident from a review of the meeting minutes, agendas, presentations, reports etc provided for a number of meetings held that monitoring of performance, implementation of new processes, action plans and next steps, together with the highlighting and reporting of risks and mitigations are actively discussed, with appropriate action taken and the escalation and discussion of arising issues and constraints.

# 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.

Website: [Audit & Assurance Services - NHS Wales Shared Services Partnership](#)

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## 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.

