

**Audit and Risk Assurance Committee
Update – Hywel Dda University
Health Board**

Date issued: August 2024

This document has been prepared for the internal use of Hywel Dda University Health Board as part of work performed / to be performed in accordance with statutory functions.

The Auditor General has a wide range of audit and related functions, including auditing the accounts of Welsh NHS bodies, and reporting on the economy, efficiency, and effectiveness with which those organisations have used their resources. The Auditor General undertakes his work using staff and other resources provided by the Wales Audit Office, which is a statutory board established for that purpose and to monitor and advise the Auditor General.

Audit Wales is the non-statutory collective name for the Auditor General for Wales and the Wales Audit Office, which are separate legal entities each with their own legal functions as described above. Audit Wales is not a legal entity and itself does not have any functions.

© Auditor General for Wales 2023. No liability is accepted by the Auditor General or staff of the Wales Audit Office in relation to any member, director, officer, or other employee in their individual capacity, or to any third party, in respect of this report.

In the event of receiving a request for information to which this document may be relevant, attention is drawn to the Code of Practice issued under section 45 of the Freedom of Information Act 2000. The section 45 Code sets out the practice in the handling of requests that is expected of public authorities, including consultation with relevant third parties. In relation to this document, the Auditor General for Wales, the Wales Audit Office and, where applicable, the appointed auditor are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to Audit Wales at infoofficer@audit.wales.

Contents

Audit and Risk Assurance Committee Update

About this document 4

Accounts audit update 5

Performance audit update 6

Other relevant publications 10

Additional information 10

Audit and Risk Assurance Committee Update

About this document

- 1 This document provides the Audit and Risk Assurance Committee with an update on our current and planned accounts and performance audit work at Hywel Dda University Health Board. We presented our most recent Audit Plan to the committee in April 2024.
- 2 We also provide additional information on:
 - other relevant examinations and studies published by the Auditor General; and
 - relevant corporate documents published by Audit Wales (e.g., fee schemes, annual plans, annual reports), as well as details of any consultations underway.
- 3 Details of future and past Good Practice Exchange (GPX) events are available on our [website](#).

Accounts audit update

4 **Exhibit 1** summarises the status of our current and planned accounts audit work.

Exhibit 1 – accounts audit work

Area of work	Executive Lead	Focus of the work	Status	Planned date for consideration
Audit of the 2023-24 Annual Report and Accounts	Director of Finance	To provide an audit opinion on the 2023-24 Annual Report and Accounts.	Complete	July 2024
Audit of the 2023-24 Charitable Funds Accounts	Director of Finance	To provide an audit opinion on the Health Board's Charitable Funds Accounts.	Planning	December 2024

Performance audit update

5 **Exhibit 2** summarises the status of our current and planned performance audit work.

Exhibit 2 – performance audit work

Area of work	Executive Lead	Focus of the work	Status	Planned date for consideration
Structured Assessment 2024 – core	Board Secretary	<p>Our structured assessment work is designed to examine the existence of proper arrangements for the efficient, effective, and economical use of resources. Our 2024 Structured Assessment will review:</p> <ul style="list-style-type: none">• Board and committee cohesion and effectiveness;• Corporate systems of assurance;• Corporate planning arrangements; and• Corporate financial planning and management arrangements.	Fieldwork underway	December 2024

Area of work	Executive Lead	Focus of the work	Status	Planned date for consideration
Review of urgent and emergency care	Director of Operations	<p>This work will examine different aspects of the urgent and emergency care system and will include analysis of national data sets to present a high-level picture of how the unscheduled care system is currently working.</p> <p>The work will include an examination of the actions being taken by NHS bodies, local government, and Regional Partnership Boards to secure timely and safe discharge of patients from hospital to help improve patient flow (Part 1).</p> <p>We also plan to review progress being made in managing urgent and emergency care demand by helping patients access services which are most appropriate for their care needs (Part 2).</p>	<p>Blog and data tool published in April 2022</p> <p>Part 1 – Regional report being drafted</p> <p>Part 2 – fieldwork underway</p>	<p>October 2024</p> <p>October 2024</p>
Structured Assessment 2023 Deep Dive – review of cost savings arrangements	Director of Finance	Given the significantly challenging financial position across NHS Wales, this review will examine the approaches NHS bodies are taking in respect of achieving cost improvements, efficiencies, and financial sustainability.	Final report in today's papers	August 2024

Area of work	Executive Lead	Focus of the work	Status	Planned date for consideration
Structured Assessment 2024 Deep Dive - review of investment in digital systems	Director of Finance	This review will examine digital arrangements, with a particular focus on how NHS bodies are investing in digital technologies, solutions, and capabilities to support the workforce, transform patient care, meet demand, and improve productivity and efficiency.	Planning	To be confirmed
Planned Care review	Director of Operations	<p>This work will follow on from the national report on <u>tackling the planned care backlog</u>. Whilst the exact focus of this work is still to be determined, it is likely to consider:</p> <ul style="list-style-type: none"> • The extent that health boards have achieved Welsh Government targets for recovering planned care services; • The efficacy of local plans and activity to recover waiting lists; and • Use of the additional Welsh Government financial allocations to improve waiting lists. 	Fieldwork underway	December 2024

Area of work	Executive Lead	Focus of the work	Status	Planned date for consideration
Review of arrangements for Capital Programme Prioritisation (Local work 2023)	Director of Strategy and Planning	This work will review the Health Board's arrangements for prioritising its capital programme, including estates and equipment maintenance within the context of operating within significant financial pressures. The exact focus of this work is yet to be determined and we will keep the Audit and Risk Assurance Committee updated as we develop this work.	Project brief to be issued in September 2024	February 2025
Review of the management of outpatients (Local work 2024)	Director of Operations	The focus of this work will be the management of outpatients, including assessing the Health Board's progress on the recommendations made in our 2015 and 2018 Review of Follow-up Outpatient Appointments. We will keep the Audit and Risk Assurance Committee updated as we develop this work.	Project brief to be issued in September 2024	February 2025

Other relevant publications

- 6 **Exhibit 3** provides information on other relevant examinations and studies published by the Auditor General in the last six months. The links to the reports on our website are provided. The reports highlighted in **bold** have been published since the last committee update.

Exhibit 3 – relevant examinations and studies published by the Auditor General

Title	Publication Date
<u>Swansea Bay City Deal Region Joint Committee – Assurance and Risk Assessment</u>	June 2024
<u>Community Pharmacy Data Matching Pilot</u> <ul style="list-style-type: none">• <u>Article related to this report</u>• <u>Blog related to this report</u>	May 2024
<u>Supporting Ukrainians in Wales</u>	March 2024
<u>From firefighting to future-proofing – the challenge for Welsh public services</u>	February 2024
<u>Board Effectiveness Follow-up - Betsi Cadwaladr University Health Board</u>	February 2024

Additional information

- 7 There have been no corporate documents published by Audit Wales since the last committee update.
- 8 There are no relevant Audit Wales consultations currently underway.



Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: info@audit.wales

Website: www.audit.wales

We welcome correspondence and telephone calls in Welsh and English.
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.