Pwyllgor Archwilio a Sicrwydd Risg/ Audit and Risk Assurance Committee

DYDDIAD Y CYFARFOD: **DATE OF MEETING:**	13 AUGUST 2026
TEITL YR ADRODDIAD: **TITLE OF REPORT:**	Audit & Assurance Services Progress Report
CYFARWYDDWR ARWEINIOL: **LEAD DIRECTOR:**	Head of Internal Audit
SWYDDOG ADRODD: **REPORTING OFFICER:**	Head of Internal Audit

Pwrpas yr Adroddiad (dewiswch fel yn addas) **Purpose of the Report** (select as appropriate)
Ar Gyfer Penderfyniad/ For Decision

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, any updates to the plan 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, from the outcomes of the finalised audit reports, and approve the proposed updates to the plan.

Amcanion: (rhaid cwblhau) **Objectives: (must be completed)**	
Cyfeirnod Cylch Gorchwyl y Pwyllgor: Committee ToR Reference:	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. 3.17 This will be achieved by: 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; 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; 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; 3.17.4 ensuring that the Internal Audit function is adequately resourced and has appropriate standing within the organisation; and 3.17.5 annual review of the effectiveness of internal audit.
Cyfeirnod Cofrestr Risg Datix, Teitl a Sgôr Risg Cyfredol: Datix Risk Register Reference and Score:	Internal Audit reports cover a range of organisational risks.
Parthau Ansawdd: Domains of Quality Quality and Engagement Act (sharepoint.com)	Not Applicable
Galluogwyr Ansawdd: Enablers of Quality: Quality and Engagement Act (sharepoint.com)	Not Applicable
Amcanion Strategol y BIP: UHB Strategic Objectives:	All Strategic Objectives are applicable
Nodau Cynllunio 2026/27 Planning Goals 2026/27	All Planning Goals Apply

Hypergyswllt i Amcanion Llesiant HDdUHB 2026 Hyperlink to HDdUHB Well-being Objectives 2026	10. Not Applicable
Model Cymdeithasol ar gyfer Iechyd a Llesiant: (wedi'i gwblhau ar gyfer newid strategol a/neu newidiadau sylweddol i wasanaethau) A Social Model for Health and Wellbeing: (*complete for strategic change and/or significant service changes)*	Not Applicable
Gwybodaeth Ychwanegol: Further Information:	
Ar sail tystiolaeth: Evidence Base:	Internal Audit Plan, Mandate and Charter Individual Internal Audit reports. Evidence gathered from the Health Board as part of the delivery of audit assignments. Health Board Risk Registers. Board and Committee Papers.
Rhestr Termau: Glossary of Terms:	Contained within the reports.
Partïon / Pwyllgorau â ymgynhorwyd ymlaen llaw y cyfarfod hwn: Parties / Committees consulted prior to this meeting:	Director of Corporate Governance Audit & Risk Assurance Committee Chair Executive Directors and Senior Managers relevant to the individual audits.

Effaith: (rhaid cwblhau) Impact: (must be completed)	
Ariannol / Gwerth am Arian: Financial / Service:	n/a.
Ansawdd / Gofal Claf: Quality / Patient Care:	n/a.
Gweithlu: Workforce:	n/a.
Tegwch Iechyd: Health Equity:	n/a.
Risg: Risk:	n/a.
Cyfreithiol: Legal:	n/a.
Enw Da: Reputational:	n/a.

Gyfrinachedd: **Privacy:**	n/a.
Cydraddoldeb: **Equality:**	n/a.

Hywel Dda University Health Board

Audit & Risk Assurance Committee

August 2026

Audit & Assurance Services
Internal Audit Progress Report

GIG CYMRU NHS WALES
Partneriaeth Cydwasanaethau
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 the Institute of Internal Auditors (IIA's) professional standards and to the Global Internal Audit Standards in the UK Public sector, validated through the external quality assessment undertaken by the Chartered Institute of Public Finance & Accountancy in April 2023.

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 2026/27 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
Capital Equipping	 Limited

3. Planning and Delivery Update

3.1 The assignment status schedule highlighting the updated planned delivery timelines and current progress with the 2026/27 plan is shown in Appendix A.

3.2 Work has commenced on the delivery of the 2026/27 Internal Audit Plan, one audit has been completed and the report finalised, with several others at work in progress and planning stages.

3.3 As part of planning discussions commence individual audits issues were raised with the four audits highlighted below requests from management which have required two audits requiring to be rescheduled from quarter one to quarter four of the 2026/27 audit year impacting on delivery for this Committee meeting, along with the deferral of two audits to a future year. Each of these has been subsequently discussed and agreed with both the Director of Corporate Governance and the ARAC Chair. The rationale for the reschedule and deferrals is set out in the table below.

ED Data Validation Re audit	Implementation of previous agreed action had not been completed	Reschedule Q4
Emergency Escalation Continuity Arrangements	Significant new national guidance being implemented later in 2026	Reschedule Q4
CHC Direct Payments	Timing of implementation of the new arrangements	Defer
IRMER	Other inspection work undertaken within the service area	Defer

The Committee is asked to note the amended timelines and approve the deferrals from the 2026/27 audit plan.

Appendix A – HDUHB Internal Audit Plan 2026/27 – Assignment Status Schedule

Audit Output	Executive Lead	Planned start	Planned ARAC	Progress Status	Assurance
Regional Joint Committee	Chief Executive	Q3/4	April		
Operational Governance Arrangements	COO	Q3	Feb		
Financial Management: Grip & Control	Finance	Q2	Oct	Planning	
Cost Management & Savings Schemes	Finance	Q2/3	Dec	Planning	
Cleanliness Standards	AHPHS	Q3/4	April		
Organisational Change Process Operational Structure (Advisory)	COO	Q2	Oct	Planning	
Health & Safety	AHPHS	Q3	Dec		
Workforce Planning	WOD	Q2/3	Oct	Planning	
Staff Experience & Wellbeing	WOD	Q2	Oct	WIP	
Complaints	NQPE	Q3	Feb		
Quality Management System	NQPE	Q2	Dec		
Rostering	WOD	Q2	Dec	Planning	
Management of Service Change	COO	Q3	Feb	Planning	
Validation of Emergency Department Performance & Waiting Time Data	COO	Q4	April	Planning	
Business continuity - Emergency Escalation	COO	Q4	April	Planning	
Primary Care Prescribing	COO	Q2	Dec	Planning	
Pathways of Care Delays	COO	Q1/2	Oct	WIP	
~~IRMER~~	~~AHPHS~~	~~Q2/3~~	~~Defer~~		
~~Continuing Healthcare~~	~~COO~~	~~Q2/3~~	~~Defer~~		
Capital Equipping	**Strategy & Planning**	**Q1/2**	**Aug**	**Final**	**Limited**
Theatre Stock System Implementation	COO	Q4	April		

Patient Demographic Information	Finance	Q2/3	Dec		
Primary Care Community by Design	COO	Q4	April		
Vaccination & Immunisation	Public Health	Q4	April		
Follow Up and Agreed Action Implementation Tracking	Corporate Governance	Q2-4	Feb		
Digital Partner Contract	Finance	Q2/3	Dec	Planning	
Artificial Intelligence & Robotic Process Automation	Finance	Q3	Feb		
Radiology Informatics System Programme	Finance	Q2	Oct	WIP	
Heath Records Management	Finance	Q3	Feb		
Estates Assurance – Control of Contractors	Strategy & Planning	Q2/3	Feb		
Capital Systems - Targeted Estates Funding	Strategy & Planning	Q3/4	Feb		
Integrated Audit & Assurance Plans – Aseptic Scheme	Strategy & Planning	Q112	Dec	WIP	

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