From:	Joanne Wilson (Hywel Dda UHB - Director of Corporate Governance/Board Secretary)
Sent:	07 July 2026 18:30
Subject:	Internal Audit Plan 2026/27 – Maintaining Delivery and Avoiding Further Deferrals
Attachments:	4.2 Internal Audit Plan 2026-27.pdf
Follow Up Flag:	Follow up
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Email sent from ARAC Chair

Dear Executive Director Colleagues,

I am writing regarding the recently approved Internal Audit Plan for 2026/27, which has been shared and discussed with all Executive Directors.

I am concerned that within the first two weeks of the new audit year, four requests have already been received to defer planned audit reviews. This is particularly disappointing given the extensive discussions we have had over recent months regarding the impact that delays and deferrals have on the delivery of the audit programme, the efficient use of audit resources, and ultimately the assurance available to the Audit and Risk Assurance Committee. These concerns have been highlighted previously through the Internal Audit Improvement Plan, which emphasised the need to eliminate avoidable deferrals and strengthen planning and accountability.

The cumulative effect of these early deferral requests is that the programme is already under pressure and, if this pattern continues, will inevitably create a backlog of audits towards the end of the year. This is precisely the position we were seeking to avoid.

The Internal Audit team is now actively reviewing the programme to identify areas where audits can be brought forward to minimise the impact on overall delivery. However, there are limits to the flexibility available, and continued movement within the plan risks undermining the balanced scheduling that was agreed at the outset of the year. The audit plan is intended to spread assurance activity across the year and align delivery with ARAC reporting requirements.

I have therefore reattached the approved Internal Audit Plan and would ask each Executive Director to review carefully the audits scheduled within their respective portfolios and, in particular, the quarters in which those reviews are due to be undertaken.
It is essential that appropriate planning and engagement takes place now to ensure reviews can proceed as scheduled. Unless there are exceptional circumstances, we cannot accommodate further deferrals and still maintain delivery of the overall programme.

I would be grateful for your personal support in ensuring that audit leads and operational teams prioritise the audits within their areas and engage proactively with Internal Audit to facilitate timely delivery.
Thank you for your cooperation.

Kind regards,

Rhodri Evans
Chair, Audit and Risk Assurance Committee
Hywel Dda University Health Board

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Ein cyf/Our ref: Cha.20755

Gofynnwch am/Please ask for:

Lia Mapuranga

Dyddiad/Date: 17/06/2026

Dear Colleagues,

At its meeting on 11 June 2026, the Quality, Safety and Experience Committee considered the organisation's progress in implementing recommendations arising from audits, inspections and regulatory reviews (QSEC Assurance and Risk Report). Whilst the Committee recognises the work undertaken to date, it also wishes to formally set out a number of concerns identified during its scrutiny.

The Committee recognised the significant operational pressures across the organisation and the range of improvement activity underway. However, members noted the pace of implementation of recommendations remains slow, with a significant number of recommendations exceeding their agreed implementation dates. In several cases, there were no identified barriers to delivery identified, which raises concern regarding the level of prioritisation and focus being applied. The Committee also observed a lack of clear accountability and ownership for delivering some of the oldest and most longstanding recommendations. This limits the Committee's ability to gain assurance that actions will be completed in a timely and sustainable way and was a recurring theme throughout the meeting discussions. It was highlighted that missed timescales and limited demonstrable progress are undermining confidence in the organisation's ability to translate learning into quality improvement at pace.

The Committee reflected on the quality of the responses to recommendations including actions that are not consistently SMART and timescales that are unrealistic, leading to repeated slippage. In this context, Executive Directors are asked to support the following improvements:

- Clear named Executive and officer ownership for all recommendations, particularly the oldest and of highest risk
- Appropriate and constructive challenge is made to auditors or inspectorates at the outset, where recommendations are not deliverable or proportionate, to ensure expectations are achievable
- Responses to recommendations are SMART (Specific, Measurable, Achievable, Relevant and Time-bound), outcome-focused and clearly linked to measurable improvement
- Realistic and deliverable timescales are set and avoid overly optimistic deadlines which contribute to repeated missed dates of implementation
- A focused approach is taken to address the backlog of overdue recommendations, with particular attention to those where no barriers have been identified

The Committee remains committed to working collaboratively with colleagues to support improvement and to ensure that learning from reviews and inspections is translated into

meaningful and timely change for patients. However, members expect to see tangible improvement in the trajectory of delivery over the coming months, including clearer evidence of ownership, pace and impact. If we are unable to evidence progress in line with Board expectations, I intend to progress this matter to Board for a wider organisational conversation.

Executive Directors are asked to review their respective areas and ensure that the approach to managing recommendations reflects these expectations. The Committee will continue to monitor progress closely and will expect strengthened assurance in future Assurance and Risk reports.

Yours sincerely,

Eleanor Marks
Chair, Quality, Safety and Experience Committee