



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

<b>DYDDIAD Y CYFARFOD: DATE OF MEETING:</b>	14 October 2025
<b>TEITL YR ADRODDIAD: TITLE OF REPORT:</b>	Audit & Assurance Services Progress Report
<b>CYFARWYDDWR ARWEINIOL: LEAD DIRECTOR:</b>	Head of Internal Audit
<b>SWYDDOG ADRODD: 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) Objectives: (must be completed)	
Committee ToR Reference: 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: Datix Risk Register Reference and Score:	Internal Audit reports cover a range of organisational risks.
Parthau Ansawdd: Domains of Quality <a href="#">Quality and Engagement Act (sharepoint.com)</a>	Not Applicable
Galluogwyr Ansawdd: Enablers of Quality: <a href="#">Quality and Engagement Act (sharepoint.com)</a>	Not Applicable
Amcanion Strategol y BIP: UHB Strategic Objectives:	All Strategic Objectives are applicable
Amcanion Cynllunio Planning Objectives	All Planning Objectives Apply

Amcanion Llesiant BIP: UHB Well-being Objectives: <a href="#">Hyperlink to HDdUHB Well-being Objectives Annual Report 2021-2022</a>	10. Not Applicable
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<b>Gwybodaeth Ychwanegol: Further Information:</b>	
Ar sail tystiolaeth: Evidence Base:	Internal Audit Plan & Charter. Individual Internal Audit reports. Evidence gathered from the Health Board as part of the delivery of audit assignments. Health Board Risks.
Rhestr Termiau: Glossary of Terms:	Contained within the reports.
Partïon / Pwyllgorau â ymgynhorwyd ymlaen llaw y Pwyllgor Archwilio a Sicrwydd Risg Parties / Committees consulted prior to Audit and Risk Assurance Committee:	Director of Corporate Governance Executive Directors and Senior Managers relevant to the individual audits.

<b>Effaith: (rhaid cwblhau) Impact: (must be completed)</b>	
<b>Ariannol / Gwerth am Arian: Financial / Service:</b>	n/a
<b>Ansawdd / Gofal Claf: Quality / Patient Care:</b>	n/a
<b>Gweithlu: Workforce:</b>	n/a
<b>Risg: Risk:</b>	n/a
<b>Cyfreithiol: Legal:</b>	n/a

<b>Enw Da: Reputational:</b>	n/a
<b>Gyfrinachedd: Privacy:</b>	n/a
<b>Cydraddoldeb: Equality:</b>	n/a

# Hywel Dda University Health Board Audit & Risk Assurance Committee

October 2025

## Audit & Assurance Services Internal Audit Progress Report

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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
Emergency Department Data Validation	 <b>Limited</b>
Human Tissue Authority Compliance	 <b>Limited</b>
Commissioning Long Term Agreements	 <b>Reasonable</b>
Control of Contractors Policy (Advisory)	n/a
Capital Governance (Advisory)	n/a

### 3. Planning and Delivery Update

- 3.1** 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 to ensure effective management of the available resources.
- 3.2** Audit work at the start of 2025/26 has progressed well with eight audits finalised, as well as several others at the fieldwork and planning stages.
- 3.3** The current position of the audits that have not made the Committee deadline are summarised in the table below.

Audit	Status	Current Position/ comments	ARAC
Vaccination and Immunisation	Field work complete	Aligning work with that at another UHB to aid comparison of current practice and arrangements in place.	Dec

- 3.4** As a result of ongoing planning discussions, the Health Board has asked to defer the Fragility in Primary Care Corporate Risk audit as a reassessment of risks in this area have taken place. In addition, we recently have had discussions around deferring the Complaints audit due to pending changes to the Putting Things Right regulations which will require implementation. Additional follow-up audit work will also be required later in this audit year looking at the implementation of agreed actions from the limited assurance reviews.
- 3.5** 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 have been observed, with ongoing liaison meetings with Counter Fraud, Audit Wales and Health Inspectorate Wales continuing.

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

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

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Escalation Governance	Q3/4	Feb	Corporate Governance /CEO	planning			
Managed Practices	Q1/2	Dec	Chief Operating Officer	WIP			
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	planning			
Estates Assurance - Space Utilisation	Q2/3	Feb	Strategy & Planning	WIP			
Major Infrastructure Investment Plan (MIIP)	Q3/4	April	Strategy & Planning				
<b>Control of Contractors</b>	<b>Q1/2</b>	<b>Oct</b>	<b>Chief Operating Officer</b>	<b>Final</b>	<b>Advisory</b>	-	-
<b>Capital Governance</b>	<b>Q1</b>	<b>Oct</b>	<b>Strategy &amp; Planning</b>	<b>Final</b>	<b>Advisory</b>	-	-
Integrated Audit & Assurance Plans (SSU)- Withybush General Hospital Fire – Phase 2; and Glangwili General Hospital Fire – Phase 2	IAAPs		Strategy & Planning				

**APPENDIX B** - Note on Sampling as part of our audit approach.

The internal Audit assignment planning process will determine the approach and scope for the audit, and the approach can vary from audit to audit. This could be for example a high-level review of strategy and action plans, a newly implemented system, compliance with regulations or procedures, or a transactional based system.

As part of the assignment planning process, we will consider a number of factors associated with the control environment in place to manage the associated risks for that area, including the design of controls, the alignment between the controls and the risks identified, the nature of the control, frequency of the control and period covered by the control. Internal audit testing can look at the control design and the operation of the controls.

Where the audit approach contains sample testing, there are a range of approaches that can be taken with the sample selection guided by several factors including sample population, control frequency, and risk level. Our approach is in line with established good practice sampling methodology.

The table below sets out example traditional sample sizes based on population and frequency of control. It is important to recognise that other factors are considered when selecting the sample including audit objectives, data trend analysis, high risk areas, outcomes of other audit work, organisational configuration and structure.

<b>Frequency of Control</b>	<b>Population</b>	<b>Sample size Guide</b>
Annual	1	1
Quarterly	4	2
Monthly	12	2 (min) - 5 (max)
Weekly	52	5-15
Daily	25	20-40
Multiple times a day	Over 250	25-60 (30-45 mid range)



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