

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

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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 2025.
- 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 2024-25 Annual Report and Accounts	Director of Finance	To provide an audit opinion on the Health Board's 2024-25 Annual Report and Accounts.	Audit Planning	June 2025
Audit of the 2024-25 Charitable Funds Accounts	Director of Finance	To provide an audit opinion on the 2024-25 Health Boards Charitable Funds Accounts.	Not yet started	To be confirmed

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 2025 – 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.	Planning	December 2025

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><u>Blog and data tool</u> published in April 2022</p> <p>Part 1 – Regional and local reports being drafted</p> <p>Part 2 – Report drafting</p>	<p>June 2025</p> <p>June 2025</p>
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	August 2025

Area of work	Executive Lead	Focus of the work	Status	Planned date for consideration
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. 	Report drafting	June 2025
Review of arrangements for Capital Programme Prioritisation (Local work 2023)	Director of Strategy and Planning	<p>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.</p>	Report drafting	June 2025

Area of work	Executive Lead	Focus of the work	Status	Planned date for consideration
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.	Fieldwork underway	August 2025
Structured Assessment 2025 Deep Dive - review of the arrangements to manage estates	To be confirmed	<p>This review will examine the effectiveness of corporate arrangements to manage the Health Board's estate with a particular focus on how NHS bodies are prioritising resources to meet strategic priorities whilst also ensuring the current estate remains fit for purpose.</p> <p>When undertaking this work, we will take into account the local work already underway examining the Health Board's arrangements for managing capital prioritisation.</p>	Planning	To be confirmed

Area of work	Executive Lead	Focus of the work	Status	Planned date for consideration
Review of cancer services	To be confirmed	<p>This work will follow on from the review of national leadership arrangements for cancer services. Whilst the exact focus of this work is to be determined, it is likely to consider:</p> <ul style="list-style-type: none"> • The progress NHS bodies are making towards achieving Welsh Government targets and quality standards for cancer services; • The efficacy of local plans and associated actions to recover cancer waiting lists; and • Use of the additional Welsh Government financial allocations to improve cancer services. 	Planning	To be confirmed
Review of Radiology Services (Local work 2025)	To be confirmed	<p>This work will focus on the Health Board's radiology service, with the option to follow-up recommendations made in the 2017 radiology service report. Whilst the exact scope of this work is yet to be determined, we will assess the radiology service to ensure it is delivered efficiently, effectively, and economically, and there are clear plans to meet current and future population needs.</p>	Planning	To be confirmed

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>The Biodiversity and Resilience of Ecosystems Duty</u>	March 2025
<u>Addressing workforce challenges in NHS Wales</u>	February 2025
<u>Cancer Services in Wales</u>	January 2025
<u>The National Fraud Initiative in Wales 2022-23</u>	October 2024

Additional information

- 7 **Exhibit 4** provides information on corporate documents published by Audit Wales since the last committee update. The links to the reports on our website are provided.

Title	Publication Date
<u>Annual Plan 2025-26</u>	April 2025

- 8 There are no relevant Audit Wales consultations currently underway.



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Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.