



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

DYDDIAD Y CYFARFOD: DATE OF MEETING:	15 April 2025
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)

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 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 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 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
Amcanion Cynllunio Planning Objectives	All Planning Objectives Apply

Amcanion Llesiant BIP: UHB Well-being Objectives: Hyperlink to HDdUHB Well-being Objectives Annual Report 2021-2022	10. Not Applicable
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Gwybodaeth Ychwanegol: Further Information:	
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.
Partion / 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.

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
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

April 2025

Audit & Assurance Services Internal Audit Progress Report

CONTENTS

1. Introduction
2. Outcomes from Finalised Audits
3. Internal Audit plan 2024-25 - Delivery and Planning Update
4. Internal Audit Plan 25/26

Appendix A - Assignment Status Schedule



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 2024/25 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	
Financial Management	Reasonable	
Job Planning	Reasonable	
Lessons Learned	Reasonable	
Performance Management	Substantial	
Elective Waiting List Management	Substantial	

3. Internal Audit Plan 2024/25 - Planning and Delivery Update

3.1 The assignment status schedule at Appendix A sets out the current position and of all audits in the 24/25 plan.

3.2 The current position of the audits that have not made the Committee deadline are summarised in the table below.

Audit	Current status	Current Position/ comments	ARAC
Cleanliness Standards	WIP	Slight delay in be able to start as queries raised by management and impacted by other audit work. Fieldwork taking additional time to be concluded.	

- 3.3** Following discussion with management additional follow up recommendation tracking will be taking place, prior to the conclusion of the 24/25 audit work, in relation to limited assurance audits and high priority actions. This will replace the managed practices audit which will now be Q1/2 in 2025/26. It was also requested by management to defer the medical locums work until mid-25/26 as this will be line with progress with the medical workforce stabilisation programme. The Committee is asked to note the changes outlines.
- 3.4** Regular meetings with the Director of Corporate Governance have continued, along with meetings taking place with Executive Directors and senior managers in relation to individual audits currently being planned and delivered.

4. Internal Audit Plan 2025/26

- 4.1** Audit & Assurance Services has, following the annual planning process and in accordance with the requirements of the new Global Internal Audit Standards, prepared the Internal Audit Plan for the year 2025/26. This sets out our risk-based programme of work and the plan contains the Internal Audit Mandate and Charter which defines the over-arching purpose, authority and responsibility of Internal Audit and the Key Performance Indicators for the service. The document is presented as a separate agenda item for the Committee's consideration and approval.

Appendix A – HDUHB Internal Audit Plan 2024/25 – Assignment Status Schedule

Audit Output	Outline timing	Planned ARAC	Executive Lead	Progress Status	Assurance	H	M	L
Governance – Executive Team working	Q2-3	May	Corporate Governance /CEO	WIP				
Targeted Intervention Governance	Q1-3	Feb	Chief Executive	FINAL	Reasonable		2	
Annual Planning	Q3	May	Strategy & Planning	WIP				
Cash Management	Q2/3	Oct	Director of Finance	FINAL	Substantial	-	-	-
Financial Management	Q2/3	Feb	Director of Finance	FINAL	Reasonable	1	4	
UHB Procurement - Contract Management	Q3/4	June	Director of Finance	WIP				
Performance Management Arrangements	Q3/4	Feb	Director of Finance	FINAL	Substantial	-	2	
Speaking up safely	Q3/4	Oct	Nursing, Quality & Patient Experience	FINAL	Reasonable	1	3	
Learning lessons	Q3	Feb	Nursing, Quality & Patient Experience	FINAL	Reasonable	-	4	
Falls Management	Q2	Oct	Nursing, Quality & Patient Experience	FINAL	Reasonable	1	4	
Cleanliness / Cleaning Standards	Q3/4	Apr	Chief Operating Officer	WIP				
Discharge Management	Q3/4	Dec	Chief Operating Officer	FINAL	Limited	2	2	-

Audit & Risk Assurance Committee Progress Report

Management of Bed Capacity	Q2/3	Feb	Chief Operating Officer	FINAL	Limited	4	1	
Medical Workforce (Medical Locums Planned Care)	Q3	Feb	Medical Director	Defer 25/26				
Nursing Management	Q2	Oct	Nursing, Quality & Patient Experience	Final	Limited	3	1	-
Estates Facilities directorate			Chief Operating Officer	Defer 25-26				
Revised Operational Governance Arrangements			Chief Operating Officer	Defer 25-26				
Nurse staffing Act	Q2	Aug	Nursing, Quality & Patient Experience	Final	Reasonable		3	
Job Planning	Q4	Apr	Medical Director	Final	Reasonable	1	1	
Elective Waiting List Management	Q3/4	Feb	Chief Operating Officer	Final	Substantial	-	-	
Mortuary Services (Joint SBUHB)	Q3	Feb	Allied health Professionals & Health Sciences	FINAL	Limited	4	5	
Primary Care Strategy including Managed Practices	Q4	Apr	Primary, Community and Long Term Care	Defer 25/26				
Health & Safety	Q2	Feb	Allied health Professionals & Health Sciences	FINAL	Limited			
Ultrasound Corporate Risk	Q2	Aug-oct	Chief Operating Officer	Final	Reasonable	-	2	
Emergency and Business Continuity Planning	Q2	Oct	Director of Public Health	Final	Reasonable	1	2	-

Audit & Risk Assurance Committee Progress Report

Digital Strategic Partner	Q3/4	May	Director of Finance	Initial draft				
IT/Digital - benefits realisation	Q2/3	Oct	Director of Finance	FINAL	Substantial	-	-	-
IT/Digital – Data Quality/Use of Data	Q2/3	Feb	Director of Finance	FINAL	Limited	3	1	
Withybush General Hospital - RAAC.	Q3/4	May	Chief Operating Officer	Initial draft				
Estates Assurance – Energy Management	Q3	Feb	Chief Operating Officer	FINAL	Reasonable	-	8	-
Capital Systems	Q2/3	Dec	Chief Operating Officer	FINAL	Reasonable	-	4	-
Continuing Health Care		May/June		WIP				
Follow Up Discharge Management		June	Chief Operating Officer	Planning				
Additional follow up and recommendation tracking.		June		Planning				



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