

**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 2023.
- 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 2022-23 Accountability Report and Financial Statements	Director of Finance	The Auditor General certified the 2022-23 Performance Report, Accountability Report, and Financial Statements on 28 July. He issued an unqualified true and fair audit opinion, except for a qualified regularity opinion because the Health Board did not meet its revenue resource allocation over the three-year period ending 2022-23. Members of the Audit and Assurance Committee considered our Audit of Accounts Report on 26 July and are therefore aware of the audit findings.	Complete	Complete - considered by the committee in July 2023
Audit of the 2022-23 Charitable Funds Accounts	Director of Finance	To provide an audit opinion on the Health Board's 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
Orthopaedic services – follow up	Director of Operations	This review examined the progress made in response to our 2015 recommendations. The findings from this work will inform recovery planning locally and help identify where there are opportunities to do things differently as the service tackles the significant elective backlog challenges.	Complete - National report published on 2 March, along with individual Health Board local data report	Complete – the reports and organisational response was considered in June 2023
Review of unscheduled care	Director of Operations	This work will examine different aspects of the unscheduled 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. 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	<a href="#">Blog and data tool</a> published in April 2022  Part 1 – Regional report being drafted	October 2023 [allowing for the report to be cleared by both the Health Board and the three local authorities]

Area of work	Executive Lead	Focus of the work	Status	Planned date for consideration
		<p>of patients from hospital to help improve patient flow (Part 1).</p> <p>We also plan to review progress being made in managing unscheduled care demand by helping patients access services which are most appropriate for their unscheduled care needs (Part 2).</p>	Part 2 – Review due to start in August 2023	
Follow-up review of primary care	Director of Primary Care, Community and Long-Term Care	This work will look to examine the progress the Health Board has made in addressing our previous recommendations relating to primary care services.	Report being drafted	October 2023
Review of workforce planning	Director of Workforce and Organisational Development	This review will assess the workforce risks that NHS bodies are experiencing currently and are likely to experience in the future. It will examine how local and national workforce planning activities are being taken forward to manage those risks and address short-, medium- and longer-term workforce needs	Complete – draft report issued to the Health Board in July 2023	August 2023
Review of operational governance arrangements across service directorates	Director of Operations	This work will look to review the effectiveness of the arrangements for governance at an operational level across the service directorates. This work will follow on from internal work currently being undertaken by the Health Board to strengthen governance arrangements within	Fieldwork due to start in August 2023	To be confirmed

Area of work	Executive Lead	Focus of the work	Status	Planned date for consideration
		<p>the directorates, as well as the local work we undertook focusing specifically on the Mental Health &amp; Learning Disabilities Directorate.</p>		
Structured Assessment – core	Board Secretary	<p>This work will review the following core areas:</p> <ul style="list-style-type: none"> <li>• Board and committee cohesion and effectiveness;</li> <li>• Corporate systems of assurance;</li> <li>• Corporate planning arrangements; and</li> <li>• Corporate financial planning and management arrangements.</li> </ul> <p>This work will also include a review of the arrangements that are in place to track progress against previous audit recommendations. This allows the audit team to obtain assurance that the necessary progress is being made in addressing areas for improvement identified in previous audit work. It also enables us to more explicitly measure the impact our work is having.</p>	Fieldwork started in June 2023	December 2023



Area of work	Executive Lead	Focus of the work	Status	Planned date for consideration
Structured Assessment – deep dive into digital	Director of Finance	This work 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.	Early scoping. Fieldwork to commence during the autumn of 2023.	To be confirmed
Planned Care review	Director of Operations	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: <ul style="list-style-type: none"> <li>• The extent that health boards have achieved Welsh Government targets for recovering planned care services;</li> <li>• The efficacy of local plans and activity to recover waiting lists; and</li> <li>• Use of the additional Welsh Government financial allocations to improve waiting lists.</li> </ul>	Early scoping. Fieldwork to commence between November and December 2023.	To be confirmed
Review of arrangements for Capital Programme Prioritisation (Local work 2023)	To be confirmed	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. The exact focus of this work is yet to be determined and we will keep the	Early scoping.	To be confirmed

Area of work	Executive Lead	Focus of the work	Status	Planned date for consideration
		Audit and Risk Assurance Committee updated as we develop this work.		

## 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><a href="#">Digital inclusion in Wales</a></u> – including key questions for public bodies	March 2023
<u><a href="#">Orthopaedic Services in Wales – Tackling the Waiting List Backlog</a></u>	March 2023
<u><a href="#">Betsi Cadwaladr University Health Board – Review of Board Effectiveness</a></u>	February 2023

## Additional information

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

### Exhibit 4 – Audit Wales corporate documents

Title	Publication Date
<u><a href="#">Annual Report and Accounts 2022-2023</a></u>	June 2023

- 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.