



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

<b>DYDDIAD Y CYFARFOD: DATE OF MEETING:</b>	15 October 2024
<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 24/25.

**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 for 2024/25 year 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 <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 2024

## 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. New Global Internal Audit Standards

### 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	
Digital Benefits Realisation	Substantial	
Ultrasound Corporate Risk	Reasonable	
Emergency and Business Continuity Planning	Reasonable	
Falls Management	Reasonable	

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

**3.1** The assignment status schedule at Appendix A sets out the status and planned timelines 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.

<b>Audit</b>	<b>Current status</b>	<b>Current Position/ comments</b>	<b>ARAC</b>
Health & Safety Audit	--	Audit required re scheduling to extended absence of auditor.	Dec
Nursing Management	Initial Draft	Audit fieldwork took an extended period of time to deliver.	Dec
Cash Management	Initial Draft	Audit fieldwork impacted by work on another audit.	Dec
Speaking Up Safely	Initial Draft	Audit fieldwork took an extended period of time.	Dec

**3.3** 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. A meeting with Health Board Chair has taken place. The UHB Board meetings and other Committees have been observed during the period.

**3.4** Following the implementation of a new electronic audit system, the Audit & Assurance Division has been reviewing and updating the audit report template with a view of implementing a revised version during the current audit year.

### 4. New Global Internal Audit Standards

**4.1** In January 2025 new Global Internal Audit Standards (GIAS) will become effective. The body that sets Internal Audit Standards for UK Public Sector Organisations, the UK Public Sector Internal Audit Standards Advisory Board (the IASAB), has determined that the new Standards will apply to Public Sector audits from 1 April 2025 to align with the financial year. As the new Standards have been developed to apply to all sectors, the IASAB will be producing a practice note setting out any sector specific

interpretations or other material needed to make them suitable for UK public sector use.

The new GIAS requirements seek to elevate internal audit practice in five domains that cover the profession's purpose, ethics and professionalism, governance, management and performance.

We are currently undertaking preparatory work to understand the impact of the new GIAS on our work, and to ensure that we can appropriately apply these standards from 1 April 2025.

At this point we do not anticipate that there will be many changes needed to our audit approach.

However, one potential change is around how we monitor and evidence the implementation of agreed management actions.

We will update the Committee at the next meeting if we identify that any other changes are needed to our approach.

**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	Dec	Corporate Governance /CEO	Planning				
Targeted Intervention Governance	Q1-3	Feb	Corporate Governance /CEO	WIP				
Annual Planning	Q3		Strategy & Planning	Brief approved				
Cash Management	Q2/3	Oct	Director of Finance	Initial draft				
Financial Management	Q2/3	Dec	Director of Finance	WIP				
UHB Procurement - Contract Management	Q3/4	Apr	Director of Finance	Planning				
Performance Management Arrangements	Q3/4	Feb	Director of Finance					
Speaking up safely	Q3/4	Oct	Nursing, Quality & Patient Experience	Initial draft				
Learning lessons	Q3	Feb	Nursing, Quality & Patient Experience					
<b>Falls Management</b>	<b>Q2</b>	<b>Oct</b>	<b>Nursing, Quality &amp; Patient Experience</b>	<b>FINAL</b>	<b>Reasonable</b>	<b>1</b>	<b>4</b>	
Cleanliness / Cleaning Standards	Q3/4	Apr	Chief Operating Officer					

## Audit & Risk Assurance Committee Progress Report

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Revised Operational Governance arrangements	Q3	Apr	Chief Operating Officer					
Discharge Management	Q3/4	Dec	Chief Operating Officer	WIP				
Management of bed capacity (Pembrokeshire)	Q2/3	Dec	Chief Operating Officer	planning				
Medical Workforce (Medical Locums Planned Care)	Q3	Feb	Medical Director					
Nursing Management	Q2	Oct	Nursing, Quality & Patient Experience	Initial Draft				
Estates Facilities directorate	Q2		Director of Operations	defer				
Nurse staffing Act	Q2	Aug	Nursing, Quality & Patient Experience	Final	Reasonable		3	
Job planning	Q4	Apr	Medical Director					
Elective Waiting List Management	Q3/4	Feb	Chief Operating Officer	Planning				
Mortuary Services	Q3	Dec	Chief Operating Officer	Brief Agreed				
Primary Care Strategy including Managed Practices	Q4	Apr	Primary, Community and long Term Care					
Health & Safety	Q2	Oct	Therapies	WIP				
<b>Ultrasound Corporate Risk</b>	<b>Q2</b>	<b>Aug-oct</b>	<b>Chief Operating Officer</b>	<b>Final</b>	<b>Reasonable</b>	<b>-</b>	<b>2</b>	

## Audit & Risk Assurance Committee Progress Report

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<b>Emergency and Business Continuity Planning</b>	<b>Q2</b>	<b>Oct</b>	<b>Director of Public Health</b>	<b>Final</b>	<b>Reasonable</b>	<b>1</b>	<b>2</b>	<b>-</b>
Digital strategy	Q3/4	Apr	Director of Finance	planning				
<b>IT/Digital - benefits realisation</b>	<b>Q2/3</b>	<b>Dec</b>	<b>Director of Finance</b>	<b>FINAL</b>	<b>Substantial</b>	<b>-</b>	<b>-</b>	<b>-</b>
IT/Digital – Data Quality/Use of Data	Q2/3	Feb	Director of Finance	planning				
Withybush General Hospital RAAC.	Q3/4	April	Chief Operating Officer					
Estates Assurance – Energy Management	Q3	Feb	Chief Operating Officer					
Capital Systems	Q2/3	Dec	Chief Operating Officer	Planning				



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