

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

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Introduction

This document provides the Audit Risk and Assurance Committee with an update on our current and planned accounts and performance audit work at Hywel Dda University Health Board (the Health Board). We presented our most recent Audit Plan to the committee in April 2026.

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.

Accounts audit update

Audit of the 2025-26 Health Charities Annual Report and Accounts

- **Executive Lead:** Director of Finance
- **Focus of the work:** To provide an audit opinion on the Health Charities 2025-26 Annual Report and Accounts
- **Status:** In progress – audit planning
- **Expected committee date:** January 2027

Performance audit update

Review of cancer services

- **Executive Lead:** Director of Operations
- **Focus of the work:** This work follows on from the review of national leadership arrangements for cancer services. The work has focused on whether the Health Board is taking the necessary action to provide timely and equitable access to cancer diagnosis and treatment, in line with national targets, standards and plans.
- **Status:** Complete – report in today's papers.
- **Expected committee date:** October 2026

Structured assessment 2025 - deep dive review of the arrangements to manage estates

- **Executive Lead:** Director of Allied Health Professions and Health Science/Director of Strategy and Planning
- **Focus of the work:** This work examined 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.
- **Status:** Complete – report in today's papers.
- **Expected committee date:** October 2026

Structured Assessment 2026

- **Executive Lead:** Director of Strategy and Planning
- **Focus of the work:** Our 2026 structured assessment approach has been revised to place greater emphasis on effectiveness and impact. Our work, therefore, will focus on the Health Board's 2025- 26 Annual Plan, considering both what has been planned and delivered, and the impact these actions are having on organisational finances, performance and outcomes. As part of our fieldwork, we will also gather high-level intelligence on hosted bodies and joint committees to inform our broader understanding of these arrangements.
- **Status:** Fieldwork underway
- **Expected committee date:** December 2026

Review of eye care services

- **Executive Lead:** Director of Operations
- **Focus of the work:** This work will focus on the Health Board's eye care services to ensure they are delivered efficiently, effectively, and economically. It will also examine whether there are robust plans in place to meet both current and future population needs.
- **Status:** Planning
- **Expected committee date:** February 2027

Review of the management and prevention of diabetes

- **Executive Lead:** Director of Operations
- **Focus of the work:** This work will examine the extent to which NHS bodies are improving the management and prevention of diabetes across Wales. The exact focus of this work is still to be determined, but it will focus on the ambitions set out in the Tackling Diabetes Together Programme and is likely to consider the extent to which NHS bodies are implementing initiatives such as the All-Wales Diabetes Prevention Programme, and the high value impact pathway for diabetes.
- **Status:** Planning
- **Expected committee date:** April 2027

Other relevant publications

Since the last committee update, the Auditor General has published other relevant outputs which have relevance to the NHS. These are set out below.

NHS digital: delivery not matching ambition

September 2026

Since the last committee update, Audit Wales has not published any corporate documents and there are no relevant consultations currently underway.

Further information

Audit Wales has a range of other information to support the scrutiny of Welsh public bodies and to continue to improve the services provided to the people of Wales.

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