



PWYLLGOR ARCHWILIO A SICRWYDD RISG AUDIT AND RISK ASSURANCE COMMITTEE

DYDDIAD Y CYFARFOD: DATE OF MEETING:	21 February 2023
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 for 2022/23.

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 2022/23 year and assurance from the finalised audit reports.

Amcanion: (rhaid cwblhau) Objectives: (must be completed)	
Committee ToR Reference: Cyfeirnod Cylch Gorchwyl y Pwyllgor:	<p>3.17 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>3.18 This will be achieved by:</p> <p>3.18.1 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>3.18.2 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>3.18.3 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>3.18.4 ensuring that the Internal Audit function is adequately resourced and has appropriate standing within the organisation; and</p> <p>3.18.5 annual review of the effectiveness of internal audit.</p>
Cyfeirnod Cofrestr Risg Datix a Sgôr Cyfredol: Datix Risk Register Reference and Score:	Not applicable
Safon(au) Gofal ac Iechyd: Health and Care Standard(s):	Governance, Leadership and Accountability All Health & Care Standards Apply Choose an item. Choose an item.
Amcanion Strategol y BIP: UHB Strategic Objectives:	All Strategic Objectives are applicable Choose an item. Choose an item. Choose an item.
Amcanion Cynllunio Planning Objectives	All Planning Objectives Apply Choose an item. Choose an item. Choose an item.
Amcanion Llesiant BIP: UHB Well-being Objectives: Hyperlink to HDdUHB Well-being Objectives Annual Report 2018-2019	10. Not Applicable Choose an item. Choose an item. Choose an item.

Gwybodaeth Ychwanegol:
Further Information:

Ar sail tystiolaeth: Evidence Base:	Internal Audit Plan & Charter. Individual Internal Audit reports. Evidence gathered as part of the delivery of audit assignments.
Rhestr Termau: Glossary of Terms:	Contained within the body of the report.
Partion / Pwyllgorau â ymgynhorwyd ymlaen llaw y Pwyllgor Archwilio a Sicrwydd Risg: Parties / Committees consulted prior to Audit and Risk Assurance Committee:	Board Secretary ARAC Chair Executive Directors and Senior Managers relevant to the individual audits.

Effaith: (rhaid cwblhau) Impact: (must be completed)	
Ariannol / Gwerth am Arian: Financial / Service:	Not applicable
Ansawdd / Gofal Claf: Quality / Patient Care:	Not applicable
Gweithlu: Workforce:	Not applicable
Risg: Risk:	Not applicable
Cyfreithiol: Legal:	Not applicable
Enw Da: Reputational:	Not applicable

Gyfrinachedd: Privacy:	Not applicable
Cydraddoldeb: Equality:	Not applicable

Hywel Dda University Health Board Audit & Risk Assurance Committee

February 2023

Audit & Assurance Services Internal Audit Progress Report



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CONTENTS

1. Introduction
2. Outcomes from Finalised Audits
3. Internal Audit plan 2022-23 - Delivery and Planning Update

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 2022/23 Internal Audit Plan
- 1.2** 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	
Individual Patient Funding Requests	Reasonable	
Prevention and Self Harm Follow up	Reasonable	
Continuing Healthcare and Funded Nursing Care	Reasonable	
Non Clinical temporary Staffing Follow up	Reasonable	
Glangwilli Hospital Women & Children Services Development	Reasonable	
Glangwili Hospital Fire Precaution Works Phase 1	Reasonable	
Blackline Financial Reconciliation System	Substantial	
Major Programme Review – Healthier Mid & West Wales Forward Look Governance	N/A	----

3. Internal Audit Plan 2022/23 - Planning and Delivery Update

3.1 Audit fieldwork to delivery of the Internal Audit Plan for 2022/23 is underway in and progressing broadly line with plan, with the assignment status schedule at Appendix A setting out current progress. In addition to the audits report to draft and final stages from the current year plan, a large number of audits have progressed to the audit fieldwork stage.

3.2 The current position of the audits that have not made the Committee deadline are summarised in the table below. It is also noted that the HMWW Programme Governance review has come forward to this meeting from April.

Audit	Current status	Current Position/ Reason	Revised ARAC
Safety Indicators	Wip	Time taken to progress the audit	April
Lessons Learned	wip	Delay in provision of key information, with some delay in progressing the work.	April
Fitness for Digital	Initial draft	Further time require to discuss the wording in initial version of report.	April
Service Reset & Recovery	Initial draft	Delay is receiving comments to initial report. Now queries raised have been which need to be resolved.	April

3.3 As a result of ongoing planning discussions with the Health Board, the programme review of Mental Health Commissioning has been updated to cover the governance arrangements across the range of strategic transformation programmes.

3.4 The regular schedule of meetings with the Board Secretary have continued, along with meetings taking place with Executive Directors and senior managers in relation to audits currently being delivered and planned. The UHB Board meeting and some committee meetings have been observed. Ongoing meetings with Counter Fraud and Audit Wales have also continued.

3.5 Developing the plan for 23/24 – The process for the development of the plan is well underway. The review of key documentation including Board and Committee papers along with the corporate risk register and Board Assurance Framework has bene completed. Planning meetings with the Chair, Chief Executive, many of the Executive Directors and some other senior managers have been undertaken, with a small number of discussion to be completed. An initial plan is being prepared, which will be shared for comment with Director of Corporate Governance, ARAC Chair and Executives. The final plan will come to the April ARAC meeting for approval.

Appendix A – HDUHB Internal Audit Plan 2022/23 – Assignment Status Schedule

Audit Output	Audit Type	Outline timing	Planned ARAC	Executive Lead	Progress Status	Assurance	H	M	L
Public Inquiry Preparedness	2	Q1/2	Aug	Board Secretary	FINAL	Substantial	-	-	-
Quality and Safety Governance Framework	3	Q2	Oct	Nursing Quality & Patient Experience	FINAL	Reasonable	-	2	-
Service Reset and Recovery	3	Q2	Dec	Director of Operations	Initial draft				
Agency Nursing & Rostering	2	Q4	Apr	Director of Workforce & OD	WIP				
Overpayment of Salary	1	Q1/2	Aug	Director of Workforce & OD	FINAL	Limited	3	1	-
Financial Management	3	Q2/3	April	Director of Finance	WIP				
Continuing Health Care	2	Q3	Dec	Primary, Community and Long Term Care	FINAL	Reasonable	-	2	1
Directorate Governance Withybush	2	Q1/2	Oct	Director of Operations	FINAL	Reasonable	1	5	-
Directorate Governance Glangwili	2	Q1/2	Aug	Director of Operations	FINAL	Reasonable	1	4	1
Individual Patient Funding requests (IPFR)	2	Q2/3	Feb	Medical Director	FINAL	Reasonable	1	-	-
Strategic Transformation Programme Governance	2	Q3	Apr	Director of Operations	WIP				

Audit & Risk Assurance Committee Progress Report

Safety Indicators	2	Q3	Feb	Nursing Quality & Patient Experience	wip				
Patient Experience	2	Q3	Apr	Nursing Quality & Patient Experience	wip				
Lessons learned	2	Q3	Feb	Nursing Quality & Patient Experience	wip				
Falls	2	Q1/2	Oct	Nursing Quality & Patient Experience	FINAL	Reasonable	1	5	-
Job planning	2	Q3/4	Apr	Medical Director	planning				
Fitness for Digital	2	Q2	Dec	Director of Finance	Initial Draft	---			
Cyber Security	2	Q2	Oct	Director of Finance	FINAL	Substantial		1	1
IT Infrastructure	2	Q1/2	Aug	Director of Finance	FINAL	Reasonable	1	3	2
Records Digitisation	1	Q3/4	Apr	Director of Finance	planning				
Fire Governance	2	Q1/2	Aug	Director of Operations	FINAL	Substantial	-	1	-
Regional Integrated Fund	2	Q2/3	Feb	Primary, Community and Long Term Care	Initial Draft				
Welsh Language follow up	1	Q2	Feb	Chief Executive Officer	FINAL	Reasonable	-	-	-
Tritech follow up	1	Q3	Oct	Medical Director	FINAL	Substantial	-	-	-
Non-clinical temporary staffing follow up	1	Q3	Feb	Director Workforce and OD	FINAL	Reasonable	-	2	-
IT WPAS follow up	1	Q1/2	Aug	Finance Director	FINAL	Substantial	-	1	-

Audit & Risk Assurance Committee Progress Report

Prevention of Self Harm follow up	1	Q3/4	April	Nursing, Quality & Patient Experience	FINAL		-	3	-
Glangwili Hospital - Women and Children Development	3	Q4	Feb	Director of Operations	FINAL		-	2	1
Estates Assurance – Decarbonisation	2	Q2	Oct/Dec	Directors of Finance & Strategic, Development and Operational Planning	FINAL	n/a	-	-	-
Withybush General Hospital Fire Precautions: Phase 1	2	Q1	Aug	Director of Operations	FINAL	Reasonable	-	8	4
Withybush Fire Enforcement Works Phase 1	2	Q4	April	Director of Operations	planning				
Glangwili Fire Enforcement Works	2	Q2	Feb	Director of Operations	FINAL		-	8	3
Major Project/Programme Provision - HMWW	2	Q3/4	April	Strategic, Development and Operational Planning	FINAL	n/a			
Blackline Financial System	2	Q2/3	Dec	Director of Finance	FINAL	Substantial	-	-	-
Follow up Overpayments of Salary	1	Q3/4	Feb	Director of Workforce & OD	FINAL	Reasonable	-	-	-
Transforming Urgent & Emergency Care Programme		Q4		Director of Operations	planning				

Description of Audit Categories.

A brief explanation of each audit type is show below and the definition will be included in each progress report. The planned category type is shown against each audit in the status schedule above.

Audit type 1

Typically, a standard audit, in terms of planned time requirements, coverage and complexity. Some routine coverage and testing included. Much of the testing is likely to be quantitative in nature. The time requirement used for planning purposes is twenty days.

Audit Type 2

Typically planned time requirements, coverage, and complexity are greater than type1. May include broader coverage of audit areas and increased requirements for the volume and complexity of testing or documentation review and a larger number of meetings. Testing is likely to be both quantitative and qualitative in nature requiring judgements. Potential increase in the level of risk of audit area. The time requirement used for planning purposes is twenty-five days.

Audit type 3

Similar to type 2 with coverage of an audit area with even more volume, complexity, and a greater level of risk. The time requirement used for planning purposes is thirty days.



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