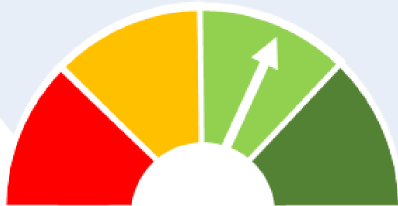
Follow Up & Action Implementation Review

Final Internal Audit Report

2025/26

Hywel Dda University Health Board



Reasonable Assurance

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Review Reference	HDU-2526-26
Fieldwork	April – May 2026
Executive Sign Off	11 June 2026
Audit Committee	June 2025
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Executive Summary

Purpose

To provide assurance on the status of implemented recommendations on the audit tracker and review the systems and arrangements the Health Board has in place to monitor progress with the implementation of actions.

The scope of this follow-up review does not provide assurance against the full scope and objectives of the original audits or that the matters arising to which they relate have been fully closed. The follow-up review opinion provides assurance against the level of implementation of the recommendations reviewed only.

Overview

The Health Board have established arrangements to track progress in relation to audit findings that is monitored by the Assurance and Risk Team through the Audit Management and Tracking (AMaT) system. The Assurance and Risk Team continue to regularly engage with key stakeholders through meetings, including responsible officer, directorates, boards, committees and Internal Audit.

The Wales Audit *Structured Assessment 2025* report highlighted the Health Board's continued robust arrangements for tracking audit and review recommendations with comprehensive analysis of recommendation status, thematic trends and internal escalation on implementing management actions included in assurance papers received by the Audit and Risk Assurance Committee (ARAC).

During 2025/26, follow up reviews were undertaken by Internal Audit for Human Tissue Authority with positive steps in the implementation of management actions noted, whilst work remains ongoing to fully implement management actions for Nursing Management and Sickness Management. A re-audit of the Validation of Emergency Department Waiting Time Data, Cleaning Standards and Health & Safety reviews were deferred into the 2026/27 plan due to ongoing work to address the initial report management actions.

We undertook a follow up review of six limited assurance internal audit reports – three issued in 2025/26 and three reports where recommendations were identified as partially or not implemented in last year's report (HDU-2425-36) – to provide assurance that the Health Board has implemented a sample of the related recommendations appropriately and in a timely manner. We have also considered a sample of high priority recommendations from reasonable assurance reports and reviewed the systems and arrangements the Health Board has in place to monitor progress with the implementation of actions.

The following table sets out the sample of recommendations selected from the tracker (as at 26 May 2026):

Report Title	Report Assurance Rating	Matters Arising	Priority Rating	Internal Audit Status Opinion
Audits 2025-26				
Internal Escalation: Level 3 & 4 Functions	Limited	1	High	Implemented
		3	High	Implemented
		7	Medium	Implemented
Vaccination & Immunisation	Limited	3	High	Partially Implemented (*Work Actively in Progress*)
Validation of Emergency Department Waiting Time Data	Limited	1	Medium	Implemented
Withybush General Hospital – Fire Precautions Works Phase 2		4	Medium	Implemented
		5	Medium	Implemented

		7	Medium	Implemented
Audits identified in last year's Follow Up report with open recommendations				
Falls Management	Limited	3.1	High	Implemented
Management of Bed Capacity	Limited	2	High	Implemented
		3	High	Implemented
		4	High	Implemented
		5	Medium	Implemented
Estates Condition	Limited	3	High	Implemented
		4.1	High	Not Implemented
		6	High	Implemented

Testing identified 13 recommendations where supporting documentation to confirm the implementation of management action was evident. Of the recommendation assessed as partially complete, progress was well established on this action, whilst one recommendation still requires further work before it can be closed.

A number of recommendations identified as completed during this review and also throughout the year was not supported by evidence to corroborate the completion of the agreed management action. This was communicated to the identified responsible officer via AMaT, whilst the Assurance and Risk Team would also support in communicating this to the service or Clinical Care Group (CCG) at their regular meetings.

Overall, the Health Board has an established corporate system in place with sound internal controls and governance arrangements for the recording and monitoring of report/inspection recommendations. Whilst testing confirmed the implementation for several sampled recommendations, work was actively ongoing for the remaining recommendations. We have therefore concluded **reasonable** assurance on this area.

Full details of the progress of partially and not implemented actions are detailed within the Progress with Action Implementations section below.

Corporate Approach to Tracking Recommendations

The Health Board continues to have effective arrangements to monitor progress in relation to the implementation of recommendations. Since 2024, all inspection and report recommendations are captured on the AMaT system, allowing designated responsible officers to record the progress in the implementation of agreed management actions. Concluding the implementation of the agreed action, supporting evidence is required to be uploaded before being approved as implemented by an authorised individual.

The Assurance and Risk Team are responsible for the monitoring of all recorded recommendations on the AMaT system through continuous monitoring arrangements of progress against the actions including providing update reports and working with departments and CCGs.

ARAC continues to receive regular 'Audit Tracker' reports that provides progress in respect of the implementation of recommendations from audits and inspections across the Health Board. The reporting of the 'Audit Tracker' reports is also listed on the ARAC work plan for 2025/26. A review of ARAC minutes confirmed scrutiny of the progress of audits recommendations overall by members including the identification of any issues or concerns.

The escalation status of Hywel Dda remains at targeted intervention (TI) for the entire organisation However, progress has resulted in the de-escalation of some elements to level 3 (planned care) and level 1 (CAMHS[1], cancer, leadership and governance) during 2025/26. The organisation's internal escalation process remains evident in the 'Audit Tracker' reports with updates on the implementation of recommendations provided per directorate and service.

A review of the audit tracker (as at 26 May 2026) highlighted continued good engagement with services and CCGs with 66% of recommendations raised during 2025/26 noted as closed. We noted 29 (22%) open recommendation that are overdue did not have a revised completion date.

Outcomes of Ongoing Internal Audit Work

The Assurance and Risk Team have regularly engaged with Internal Audit throughout 2025/26 with dedicated meetings and ad hoc requests. These meetings focus on progress of actions including those that have implemented management actions and those where barriers have been identified that has delayed department or services addressing outstanding actions.

Internal Audit has attended ad hoc sessions established by the Assurance and Risk Team with dedicated services or department including Digital Services and Estates & Facilities. These sessions allow the Assurance and Risk Team to obtain progress updates from the service and provide any support where issue or concerns are identified.

Throughout 2025/26, Internal Audit have independently reviewed implemented actions and supporting evidence on a total of 90 recommendations (23x High, 66x Medium and 1x Low) and 13 advisory consideration points. Where Internal Audit have deemed that further evidence or work is required for management to address the recommendation, this is communicated back to the responsible officers either through AMaT, via the Assurance and Risk Team or directly with the responsible officers.

During the course of this review and throughout the year, we identified recommendations that have been signed off as implemented; however, no supporting evidence to corroborate the completion of the agreed management action had been uploaded on AMaT. Where supporting documentation has not been uploaded onto the AMaT, Internal Audit have communicated this back to the identified responsible officer via the system, whilst the Assurance and Risk Team would also support in communicating this to the service or directorate at their regular meetings.

[1] Child and Adolescent Mental Health Services

Progress of Agreed Actions Not Fully Implemented

Vaccination and Immunisation: Limited Assurance

Ref	Recommendation	Original Responsibility & Timescale	Priority Rating	Status
3	**Immunisation & Vaccination Workplan – Monitoring and Delivery** A public health Consultant has now been appointed, responsibility includes leading on implementation of the IESP workplan. Action deadlines will be revised and the workplan will be routinely monitored at the VESG, which reports to the Immunisation Oversight Group.	Consultant in Public Health 30 April 2026	High	**Partially Implemented** An IESP workplan has been developed but has yet to be approved through the appropriate governance structure due to a delay in delivery. A review of the IESP workplan noted that some elements, such as the 'Shared Governance Fora' and 'RAG Rating' columns were incomplete for a number of identified actions. The workplan has not been submitted to the VSEG or Immunisation Oversight Group for regular reporting to date.

Estates Condition HDU-SSU-2324-03: Limited Assurance

Ref	Recommendation	Original Responsibility & Timescale	Priority Rating	Status
4.1	**Funding Strategy – Revenue Investment** A full review should be undertaken of the Estates workforce to analyse the current position in terms of capability and capacity based on the current configuration of the estate - pre any redevelopment. Following this, a clear financial model for the revenue support needed in the estate should be developed.	Director of Estates, Facilities and Capital Management 1 July 2024	High	**Not Implemented** A review of workforce was due to be assessed as part of the organisational change policy (OCP) around Estates and Facilities. Further changes to Estates and Facilities has resulted in the OCP not being developed to date and therefore no action on this review of workforce has taken place to date – discussions are currently ongoing to resolve this finding.

Appendix A Assurance Opinion & Prioritisation of Findings

Assurance Opinion

Opinion	Description
Substantial	**Follow up:** all recommendations implemented and operating as expected.
Reasonable	**Follow up:** all high priority recommendations implemented and progress on the medium and low priority recommendations.
Limited	**Follow up:** no high priority recommendations implemented but progress on most of the medium and low priority recommendations.
Unsatisfactory	**Follow up:** no action taken to implement recommendations.
Advisory	Given to reviews and support provided to management which form part of the internal audit plan, to which the assurance definitions are not appropriate. These reviews are still relevant to the evidence base upon which the overall opinion is formed.

Prioritisation of Findings

Priority	Explanation
High	Significant risk to achievement of a system objective OR evidence present of material loss, error, or misstatement. Poor system design OR widespread non-compliance.
Medium	Some risk to achievement of a system objective. Minor weakness in system design OR limited non-compliance.

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Our work does not provide absolute assurance that material errors, loss or fraud do not exist. Responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management of the Hywel Dda University Health Board. Work performed by internal audit should not be relied upon to identify all strengths and weaknesses in internal controls, or all circumstances of fraud or irregularity. Effective and timely implementation of recommendations is important for the development and maintenance of a reliable internal control system.

Public Sector Internal Audit Standards

Audit work undertaken by NHS Wales Audit and Assurance Services conforms with the International Standards for the Professional Practice of Internal Auditing and associated Public Sector Internal Audit Standards as validated through the external quality assessment undertaken by the Chartered Institute of Public Finance & Accountancy in April 2023.

Website: Audit & Assurance Services - NHS Wales Shared Services Partnership