

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

DYDDIAD Y CYFARFOD: DATE OF MEETING:	24 June 2025
TEITL YR ADRODDIAD: TITLE OF REPORT:	Hywel Dda University Health Board Annual Report 2024/25
CYFARWYDDWR ARWEINIOL: LEAD DIRECTOR:	Professor Phil Kloer, Chief Executive
SWYDDOG ADRODD: REPORTING OFFICER:	Huw Thomas, Director of Finance Joanne Wilson, Director of Corporate Governance/Board Secretary

Pwrpas yr Adroddiad (dewiswch fel yn addas)

Purpose of the Report (select as appropriate)

Ar Gyfer Penderfyniad/For Decision

**ADRODDIAD SCAA
SBAR REPORT**

Sefyllfa / Situation

The Audit and Risk Assurance Committee is required to approve the individual components of the Hywel Dda University Health Board (HDdUHB) Annual Report 2024/25, prior to its approval by Board on 26 June 2025, ensuring that it reflects, in line with guidance in the NHS Wales Manual for Accounts 2024/25, an analysis of the main business, performance and accountabilities, key achievements and successes of the organisation between April 2024 and March 2025.

The Draft Performance Report Overview, Accountability Report (including the Governance Statement), and Draft Remuneration Report were submitted to Welsh Government, Audit Wales and Internal Audit by 9 May 2025, for review. A record of feedback received on both the Performance Report and Accountability Report is attached at Appendix 1a & b, with amendments being incorporated into the final version, at Appendix 2, which is now being presented.

Cefndir / Background

NHS bodies are required to publish, as a single document, a three-part annual report and accounts which includes:

- a. The Performance Report, which must include:
 - An overview
- b. The **Accountability Report**, which must include:
 - A Corporate Governance Report
 - A Remuneration and Staff Report
 - A Senedd Cymru/Welsh Parliamentary Accountability and Audit Report.
- c. The Financial Statements

Guidance on how to complete and display these reports has been issued by Welsh Government in Chapter 3 of the Manual for Accounts, in accordance with HM Treasury reporting requirements as stipulated in the HM Treasury Financial Reporting Manual (FReM).

Asesiad / Assessment

The end of year reporting timelines for NHS Wales bodies are as follows:

- Draft accounts to be submitted by 2 May 2025 – completed on time.
- Draft Performance Report Overview, Accountability Report (including the Governance Statement), and Draft Remuneration Report to be submitted by 9 May 2025 – completed on time.
- Final Annual Report (Performance Report Overview, Accountability Report and Remuneration Report) and Annual Accounts to be submitted by Audit Wales to Welsh Government by 30 June 2025, as a single unified PDF document – to be approved by ARAC and Board on 24 and 26 June 2025 respectively.
- A public meeting must be held no later than 30 September 2025, at which the Annual Report and audited accounts are presented – AGM to be held on 25 September 2025. There has been a temporary amendment of Standing Orders agreed by Welsh Government for 2025.

Each of the components of the Annual Report were reviewed and agreed by Board Committees, as follows:

- Performance Report 2024/25 – the Chair, Chief Executive, Executive Directors and Chairs of the Finance and Performance Committee (FPC), the outgoing Strategic Development and Operational Delivery Committee (SDODC) and the Quality, Safety and Experience Committee (QSEC) received the final draft of the Performance Report for review on 23 April 2025. The Draft Performance Report was reviewed by ARAC on 8 May 2025, prior to submission to auditors. Feedback received has been addressed and the final documentation presented for approval at ARAC on 24 June 2025.
- Accountability Report for 2024/25 – the Chair and Chief Executive received the final draft of the Accountability Report for review on 9 April 2024. The Draft Accountability Report was reviewed at ARAC on 8 May 2025, prior to submission to auditors and Welsh Government. Feedback received has been addressed and the final documentation presented for approval at ARAC on 24 June 2025.
- Audited Annual Accounts – Draft Accounts were submitted to Welsh Government on 2 May 2025, prior to review by ARAC on 8 May 2025. The Accounts have been scrutinised by Audit Wales in readiness for approval at ARAC on 24 June 2025.

The HDdUHB Annual Report 2024/25 (which includes the Performance Report, Accountability Report and Financial Statements (Accounts)) are required to be submitted to Welsh Government by 30 June 2025, and presented at the planned Annual General Meeting on 25 September 2025.

Argymhelliad / Recommendation

The Audit and Risk Assurance Committee is requested to provide assurance to the Board that a robust governance process was enacted during the year, and to recommend the approval of the HDdUHB Annual Report 2024/25 to the Board, prior to its submission to the Welsh Government, via Audit Wales, by 30 June 2025, and its subsequent presentation at the Annual General Meeting on 25 September 2025.

Amcanion: (rhaid cwblhau) Objectives: (must be completed)	
Committee ToR Reference: Cyfeirnod Cylch Gorchwyl y Pwyllgor:	3.2.1 All risk and control related disclosure statements (in particular the Accountability Report and the Performance Report), together with any accompanying Head of Internal Audit statement, external audit opinion or other appropriate independent assurances, prior to endorsement by the Board.
Cyfeirnod Cofrestr Risg Datix a Sgôr Cyfredol: Datix Risk Register Reference and Score:	Not applicable
Parthau Ansawdd: Domains of Quality Quality and Engagement Act (sharepoint.com)	Not Applicable
Galluogwyr Ansawdd: Enablers of Quality: Quality and Engagement Act (sharepoint.com)	Not Applicable
Amcanion Strategol y BIP: UHB Strategic Objectives:	Not Applicable
Amcanion Cynllunio Planning Objectives	Not Applicable
Amcanion Llesiant BIP: UHB Well-being Objectives: Hyperlink to HDdUHB Well-being Objectives Annual Report 2021-2022	10. Not Applicable

Gwybodaeth Ychwanegol: Further Information:	
Ar sail tystiolaeth: Evidence Base:	NHS Wales 2024/25 Manual for Accounts
Rhestr Termiau: Glossary of Terms:	Included in Report
Partïon / Pwyllgorau â ymgynhorwyd ymlaen llaw y Pwyllgor Archwilio a Sicrwydd Risg Parties / Committees consulted prior to Audit and Risk Assurance Committee:	ARAC – Audit & Risk Assurance Committee QSEC – Quality, Safety & Experience Committee Chair Chief Executive

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:	Associated risk is non-compliance due to unforeseen circumstances and tight deadlines. The process has been actively managed to minimise risks.
Cyfreithiol: Legal:	Associated legal impact is non-compliance with statutory duty to produce Annual Report and Accounts in time for the Annual General Meeting due to unforeseen circumstances and tight deadlines. The process is being actively managed to minimise risks.
Enw Da: Reputational:	Potential for media interest once the Annual Report is published.
Gyfrinachedd: Privacy:	Not applicable – statutory requirement.
Cydraddoldeb: Equality:	Not applicable – statutory requirement.

Table of changes for Performance Report from 08.05.25 to date (Submission to ARAC (Audit and Risk Assurance Committee), WG (Welsh Government), AW (Audit Wales) and IA):

The references below relate to the English content (starting at page 56) and have been reflected in the Welsh content.

Date	From	Page/Section No. (Final Report):	Changes	Action and Date amended
30.04.25	Mandi Chesterman	4.3.4 Mental Health / page XX	<ul style="list-style-type: none"> Updated with March data 	04.06.25
30.04.25	Mandi Chesterman	4.3.5 Neuro-developmental	<ul style="list-style-type: none"> Updated with March data 	04.06.25
08.05.25	ARAC	Cover page	<ul style="list-style-type: none"> Change of image 	14.05.25
08.05.25	Mandi Chesterman	4.3.8 / page XX	<ul style="list-style-type: none"> Updated with End of financial year position 	14.05.25
04.06.25	Fiona Hancock	Throughout	<ul style="list-style-type: none"> Insertion and formatting of hyperlinks 	04.06.25
04.06.25	Audit Wales	Overall	<ul style="list-style-type: none"> Not signed and dated by accountable officer. Tables/figures/links missing as per notes/highlighting remaining in the document. Contents table needs updating. 	To be completed Updated 04.06.25 Updated 04.06.25
04.06.25	Audit Wales	3.3.4 / page XX	<ul style="list-style-type: none"> Typographical correction "...and received 1,072 responses." 	04.06.25
04.06.25	Audit Wales	3.3.7 / page XX	<ul style="list-style-type: none"> Expand 'SOSPAN' acronym Typographical correction, removal of symbol '+' 	04.06.25
04.06.25	Audit Wales	Section 4 / page XX	The following not explicitly stated: <ul style="list-style-type: none"> confirm any areas which need improvement and actions planned. and explanation of the adoption of the going concern basis, and where this might be called into doubt. 	Amended 04.06.25
04.06.25	Mandi Chesterman	4.3.2 / page XX	<ul style="list-style-type: none"> Updated with March data 	Amended 04.06.25
04.06.25	Audit Wales	4.3.3 / page XX	<ul style="list-style-type: none"> Addition of missing ')' in sub heading 	Amended 04.06.25
04.06.25	Audit Wales	4.3.3 / page XX	<ul style="list-style-type: none"> Addition of missing '%' in ophthalmology paragraph 	Amended 04.06.25
04.06.25	Audit Wales	4.3.3 / page XX	<ul style="list-style-type: none"> Correction to word 'to' in therapies paragraph 	Amended 04.06.25

Appendix 1a

Date	From	Page/Section No. (Final Report):	Changes	Action and Date amended
04.06.25	Audit Wales	Section 5 / page XX	<ul style="list-style-type: none"> Reflect that there were originally 44 bodies but now the Act covers 56 bodies. 	Amended 04.06.25
04.06.25	Audit Wales	Section 5 / page XX	<ul style="list-style-type: none"> Removed '2024/25' 	Amended 04.06.25
04.06.25	Audit Wales	Section 6 / page XX	<ul style="list-style-type: none"> Mixture of upper/lower case 	Amended 04.06.25
04.06.25	Audit Wales	Section 7 / page XX	<ul style="list-style-type: none"> Expand 'TET' acronym 	Amended 04.06.25
04.06.25	Audit Wales	Section 8.5 / page XX	<ul style="list-style-type: none"> Replace 'and' with a comma 	Amended 04.06.25
04.06.25	Audit Wales	8.10.2 / page XX	<ul style="list-style-type: none"> Removal of apostrophe 	04.06.25
04.06.25	Audit Wales	9.2 / page XX	<p>Request to explicitly state:</p> <ul style="list-style-type: none"> "compliance statement presented at the start of the TCFD related disclosures which details: <ol style="list-style-type: none"> which recommendations and recommended disclosures have been complied with and which have not, for those which have not, a short summary of the reason for non-compliance, and any plans for future disclosure" 	Amended 04.06.25
04.06.25	Audit Wales	9.2.7 / page XX	Formatting change (table alignment)	Amended 04.06.25
04.06.25	Audit Wales	Section 10 / page XX	Correction to 'Well-being of Future Generations Act' title	Amended 04.06.25
09.06.25	Sharon Hughes	Sustainability Report / page XX	Addition of Biodiversity Duty Compliance Statement	Added 10.06.25
13.06.25	Fiona Hancock	Throughout	Formatting, numbering, hyperlink checks and corrections.	13.06.25 / 16.06.25

Table of changes for Accountability Report from 9 May 2025 (Following submission of draft Accountability Report to WG, AW and IA)

Date	From	Page No (Final Report):	Comments Received	Action taken
13/05/25	Anna Lewis	79	<u>Operational Governance Directorate arrangements</u> There is mention of transformative change in the operational governance structure however perhaps a more accurate adjective at this stage would be 'substantial' or something similar that speaks to the scale of it but does not yet commit to its as-yet-unknown impact.	Paragraph amended as follows: 'The implementation of clinical care groups represents a transformative substantial change in our operational structure, designed to enhance governance, improve performance, and deliver better outcomes for patients'.
13/05/25	Anna Lewis	80	<u>Board development</u> To acknowledge the work there is to do around EDI on the Board. There are 2 things we could mention - first, the commissioning of the EDI task force by the Board, which will include direct involvement from the Board as it moves forward. And second, engagement in HEIW's national programme for aspiring IMs from racially minoritised communities which starts shortly (but as the planning started in 2024/25 it's legitimate to include in last year's report).	The following bullets have been added to the paragraph related to 'broader talent management and succession approaches for longer term Board membership, as follows: <ul style="list-style-type: none"> • the Board has commissioned an Equality, Diversity and Inclusivity Task Force to undertake a broader review of the Health Board's equality, diversity and inclusion actions which will include direct involvement from the Board • early engagement in HEIW's national programme for aspiring Independent Members from racially minoritised communities to strengthen diversity on the Board
13/05/25	Anna Lewis	106/107	<u>Equality, diversity, and inclusion</u> EDI highlights section - this is another opportunity to acknowledge the issue and highlight the 2 developments above.	The following bullets have been added to the list of highlights: <ul style="list-style-type: none"> ○ As mentioned earlier in section 11.5.12 Board development, the Health Board has established an independent member-led

				<p>equality, diversity and inclusion taskforce to drive a set of actions to improve equity across the Health Board.</p> <ul style="list-style-type: none"> ○ To strengthen diversity on the Board, we have engaged in HEIW's national programme for aspiring Independent Members from racially minoritised communities to strengthen diversity on the Board.
13/05/25	Anna Lewis	118	<p><u>Appendix 1</u> Finally, Board attendance is marked as 6/8. Please can that be checked?</p>	No change - Apologies were tendered for the main Board meeting on 25 July 2024 and the extraordinary end of year Board on 11 July 2024.
14/05/25	John Evans	108	<p><u>Data security</u> Do you know when the result of the ICO investigations are likely to be issued.</p>	The following sentence has been added in response ' All 4 incidents have been closed by the ICO '.
14/05/25	John Evans	108	<p><u>Quality of Data</u> Minor typo 'tear' should be 'year'</p>	Corrected to year
14/05/25	John Evans	109/110	<p><u>Review of effectiveness</u> You mention the areas of internal control where there are areas for improvement and include a list of 16 items, could you include any specific action or plan to support the list</p>	This purpose of this paragraph is to provide a general list of sources of assurance that enables the Health Board to gain assurance on how effective its system of internal control is. The following sentence has been added as follows: ' Action plans are developed and reported through our Board Committee structure to provide assurance that action is taken to address any identified areas of improvement and/or gaps in control. '
14/05/25	John Evans	117	<p>Conclusion – I realise there will be some extra content to include. Could you also include an explicit statement</p>	Completed – the following paragraph has been included 'In summary, my review confirms that the Board has sound systems of internal control in

			confirming that no significant control issues other than those mentioned in the report.	place to support the delivery of policy aims and our corporate objectives and that there are no significant internal control or governance issues to report for 2024-25, other than those reflected throughout this report’.
22/05/25	Urvisha Perez	65	<u>Standing Orders</u> Amend sentence ‘All variations to our Standing Orders are reported the Audit and Risk Assurance Committee (ARAC). During 2024-25, there was one variation to the Standing Orders’	Corrected to ‘All variations to our Standing Orders are reported to the Audit and Risk Assurance Committee (ARAC). During 2024-25, there was one variation to the Standing Orders’
22/05/25	Urvisha Perez	68	<u>The Board</u> Expand acronyms ‘WGH’, ‘BGH’ and ‘PBC’ when first used Change sentence from ‘Regular items throughout the year to the Board included those listed above, as well as the following:’	Amended to <ul style="list-style-type: none"> ○ Withybush General Hospital (WGH) Fire Works business justification case ○ Bronglais General Hospital (BGH) Fire Works PBC ○ Updates on implementing the Healthier Mid and West Wales Strategy, including Programme Business Case (PBC) and land identification plan/consultation. <p><i>Amended to ‘As well as the items above, the Board also received the following routine/regular items’.</i></p>
22/05/25	Urvisha Perez	70	<u>Board Committees</u> Change tense of paragraph and bullets relating to the implementation of the new Board Committee structure from 1 April 2025	The following paragraphs have been amended: ‘Following a review by the Chair and incorporating feedback from the Committee Self-Assessment process, in January 2025, the Board approved revised Board committee governance arrangements which will be were implemented on from 1 April 2025. The changes were detailed in the Revised-committee-arrangements report to Board and summarised as follows:

				<ul style="list-style-type: none"> • The disestablishment of SRC and SDODC from 31 March 2025 • The establishment of a Finance and Performance Committee which will has a focus on financial and operational delivery • The establishment of a Strategy and Planning Committee which will has a focus on planning and strategic development • The establishment of a new Digital, Data and Innovation Committee which has a focussing on digital transformation, data quality, and research and innovation’
22/05/25	Urvisha Perez	73	<p><u>Mid Wales Joint Health and Social Care Committee</u> Remove ‘are’ from the sentence ‘The priority areas focus <u>are</u> on a whole pathway approach with regional links between primary, secondary, community and social care which support the Welsh Government’s expectation for Mid Wales organisations to work together to plan and deliver regional solutions across organisational boundaries.’</p> <p>Correct errors in bold – ‘The Committee met twice during 2024/5 (April and October). Updates were received on:</p> <ul style="list-style-type: none"> ○ Mid Wales Joint Committee’s Priorities and Delivery Plan 2024/25’ 	<p>Word ‘are’ deleted</p> <p>Corrected to 2024-25.</p>
22/05/25	Urvisha Perez	75	<p><u>Hywel Dda public service boards</u> Amend ‘in’ to ‘is’ – ‘The PSB Annual Report in being drafted and due to be presented in June 2025’.</p>	<p>Corrected to ‘The PSB Annual Report is being drafted and due to be presented in June 2025’.</p>
22/05/25	Urvisha Perez	77	<p><u>West Wales Regional Partnership Board</u> Amend ‘,’ to ‘and’ to ‘The first ‘Regional Footprint’ meeting with the Cabinet Secretary, Welsh Government was held on 9 October 2024,...’</p>	<p>Corrected to ‘The first ‘Regional Footprint’ meeting with the Cabinet Secretary and Welsh Government was held on 9 October 2024,...’</p>

22/05/25	Urvisha Perez	79	<p>Formal Executive Team</p> <p>Amend the following paragraph to flow better 'The Executive Team was established as the body within the Health Board that develops and endorses, prior to Board consideration, the formulation of plans, policies and strategies. It also oversees operational management and performance ensuring the organisation develops population services, builds commissioning capabilities, delivery and plans to develop the organisational system, ensuring robust performance management arrangements are in place'.</p>	Corrected to 'The Formal Executive Team has been established as the body within the Health Board that endorses, prior to Board consideration, the formulation of plans, policies and strategies. It will also oversee operational management ensuring the organisation develops population services, builds commissioning capabilities to deliver plans to develop the organisational system, ensuring robust quality, safety, financial and performance management arrangements are in place.'
22/05/25	Urvisha Perez	79	<p><u>Integrated Quality, Financial Performance Delivery (IQFPD) Group</u></p> <p>Amend sentence 'Terms of reference were constructed in April 2024 along similar lines to those of Welsh Government's Integrated Quality Planning Delivery Group, outlined its responsibilities'</p>	Corrected to 'Terms of reference were constructed in April 2024 along similar lines to those of Welsh Government's Integrated Quality Planning Delivery Group, outlining its responsibilities'
22/05/25	Urvisha Perez	80	<p><u>Board development</u></p> <p>Amend sentence 'In addition, the Chair and Chief Executive will commence a 12-month 'Two at the Top' programme in March 2025'.</p>	Corrected to 'In addition, the Chair and Chief Executive commenced a 12-month 'Two at the Top' programme in March 2025'.
22/05/25	Urvisha Perez	81	<p><u>Effectiveness of the Board and committees</u></p> <p>Expand abbreviation for 'IA reports received throughout 2024-25'</p> <p>Add in missing word to sentence 'The new maturity matrix describes 10 key elements of good governance for NHS organisations which is aligned NHS Wales requirements and expectations.'</p>	<p>Corrected to 'Internal Audit reports received throughout 2024-25'</p> <p>Corrected to 'The new maturity matrix describes 10 key elements of good governance for NHS organisations which is aligned to NHS Wales requirements and expectations.'</p>
22/05/25	Urvisha Perez	84	<p><u>Risk management framework</u></p> <p>Remove duplicate paragraph 'We undertook our annual risk maturity self-assessment in 2024-25 in accordance with the Orange Book, which is a recognised risk</p>	Removed

			<p>management standard for the public sector and undertaken by the Health Board on an annual basis.'</p> <p>Add in missing word to sentence 'In 2024-25, the Health Board's new internal escalation framework improved risk management by focusing on how directorates manage risks in terms of scale, significance, timeliness, and quality. Risk reviews improved over the year, and only 11% risks were reported to need a review at the end of the year.'</p>	<p>Corrected to 'In 2024-25, the Health Board's new internal escalation framework improved risk management by focusing on how directorates manage risks in terms of scale, significance, timeliness, and quality. Risk reviews improved over the year, and only 11% of risks were reported to need a review at the end of the year.'</p>
22/05/25	Urvisha Perez	87	<p><u>Oversight and reporting of risk</u></p> <p>Amend sentence 'Corporate and operational risks that are above the Health Board's current agreed tolerance level, are aligned to the its committees,...'</p>	<p>Corrected to 'Corporate and operational risks that are above the Health Board's current agreed tolerance level, are aligned to the its committees,...'</p>
22/05/25	Urvisha Perez	87	<p><u>Risk Profile</u></p> <p>Add in missing word to sentence 'We are facing increasing system pressures, through an over reliance on hospital services is compounded by an ageing population and a rise in long-term conditions.'</p>	<p>Corrected to 'We are facing increasing system pressures, through an over reliance on hospital services which is compounded by an ageing population and a rise in long-term conditions.'</p>
22/05/25	Urvisha Perez	109	<p><u>Ministerial directions</u></p> <p>Check use of instruments in following sentence 'The Welsh Government has issued a number of non-statutory instruments during 2024-25.'</p>	<p>Amended to 'The Welsh Government has issued a number of ministerial directions during 2024-25.'</p>
22/05/25	Urvisha Perez	113	<p><u>Discharge management follow-up</u></p> <p>Amend sentence 'To high priority recommendations were raised relating to incomplete and inaccurate information.'</p>	<p>Corrected to 'Two high priority recommendations were raised relating to incomplete and inaccurate information.'</p>
22/05/25	Urvisha Perez	115/116	<p><u>Audit Wales structured assessment</u></p> <p>Amend sentence 'The overall assessment concluded that "the Health Board's corporate arrangements continue to operate effectively, despite a period of significant</p>	<p>Corrected to 'The overall assessment concluded that "the Health Board's corporate arrangements continue to operate effectively, despite a period of</p>

			change, with a small number of areas that could further improve. Amend bullet 'Review of Operational Governance Arrangements across Service Directorates'	significant change, with a small number of areas that could be further improved. Corrected to 'Review of Operational Governance Arrangements'
22/05/25	Urvisha Perez	116	<u>Conclusion</u> Amend sentence 'It was pleasing to note the Audit Wales's recognition that, despite our significant performance and financial challenges, our corporate arrangements are generally effective, notwithstanding the three recommendations issued this year relating to: <ul style="list-style-type: none"> ○ Improving Together Framework ○ Quality Improvement Strategic Framework ○ Well-being objectives and strategy refresh.' 	Corrected to 'It was pleasing to note the Audit Wales's recognition that, despite our significant performance and financial challenges, our corporate arrangements are generally effective, notwithstanding the three recommendations issued this year relating to the : <ul style="list-style-type: none"> ○ Improving Together Framework ○ Quality Improvement Strategic Framework ○ Well-being objectives and strategy refresh.'
22/05/25	Urvisha Perez	124	<u>Appendix 1 - Audit and Risk Assurance Committee (ARAC)</u> Remove report from list as outside of reporting period	Removed 'follow up review of primary care.'
22/05/25	Urvisha Perez	152	<u>Staff policies</u> Amend sentence 'The operational workforce team the review of our local employment policies on a three-yearly cycle.'	Corrected to 'The operational workforce team the review of our local employment policies on a three-yearly cycle.'
22/05/25	Urvisha Perez	N/A	<u>Formatting</u> <ul style="list-style-type: none"> • document uses both 24/25 and 24-25, might be best to just use one format. • Consistent use of 'the board' or 'the Board' 	<ul style="list-style-type: none"> • Changed to 2024-25 throughout report • Use of 'the Board' throughout
02/06/25	James John	111-115	Head of Internal Audit Opinion <ul style="list-style-type: none"> • Add in HOIA for 2024-25 • Finalise the paragraph starting 'in reaching this opinion...' • Add in Summary of Audits • Add in summary of outstanding limited assurance audits • Add in Deferred Audits 	Added relevant sections

		116-117	<p>Conclusion has been updated as follows: Paragraph 'The Health Board received xx Internal Audit reports with a limited assurance rating during 2024-25. This has resulted in the Head of Internal Audit issuing a xxxxxx assurance rating. Robust action plans have been agreed to address the recommended areas of improvement, with follow-up reviews to ensure appropriate action is taken'.</p> <p>Last paragraph 'Based on the above, I have therefore, concluded, that Hywel Dda University Health Board has:</p> <ul style="list-style-type: none"> ○ improvements to make to its system of internal control to enable it to identify and prioritise the risks to the achievement of the policies, aims and objectives ○ to evaluate the likelihood of those risks being realised and the impact should they be realised, and ○ to manage them efficiently, effectively, and economically' 	<p>Updated to 'The Health Board received 30 Internal Audit reports with a limited assurance rating during 2024-25. This has resulted in the Head of Internal Audit issuing a reasonable assurance rating. Robust action plans have been agreed to address the recommended areas of improvement, with follow-up reviews to ensure appropriate action is taken.'</p> <p>Updated to 'In summary, my review confirms that the Board has sound systems of internal control in place to support the delivery of policy aims and our corporate objectives and that there are no significant internal control or governance issues to report for 2024-25, other than those reflected throughout this report.'</p>
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