

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

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| DYDDIAD Y CYFARFOD: DATE OF MEETING: | 08 May 2025 |
| 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 |

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| Pwrpas yr Adroddiad (dewiswch fel yn addas) Purpose of the Report (select as appropriate) |
| Er Sicrwydd/For Assurance |

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| ADRODDIAD SCAA SBAR REPORT |
| <u>Sefyllfa / Situation</u> |
| 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 and outcomes from audit work. |
| <u>Cefndir / Background</u> |
| 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. |
| <u>Asesiad / Assessment</u> |
| 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. |
| <u>Argymhelliad / Recommendation</u> |
| The Audit & Risk Assurance Committee is asked to take assurance with regard to the delivery of the Internal Audit plan 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 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: | All Strategic Objectives are applicable |
| Amcanion Cynllunio Planning Objectives | All Planning Objectives Apply |

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| 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: | 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 Termau: 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. |

| Effaith: (rhaid cwblhau) Impact: (must be completed) | |
|---|-----|
| Ariannol / Gwerth am Arian: Financial / Service: | n/a |
| Ansawdd / Gofal Claf: Quality / Patient Care: | n/a |
| Gweithlu: Workforce: | n/a |
| Risg: Risk: | n/a |
| Cyfreithiol: Legal: | n/a |

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|------------------------------------|-----|
| Enw Da: Reputational: | n/a |
| Gyfrinachedd: Privacy: | n/a |
| Cydraddoldeb: Equality: | n/a |

Hywel Dda University Health Board Audit & Risk Assurance Committee

May 2025

Audit & Assurance Services Internal Audit Progress Report

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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 | |
|---------------------------|------------------|---|
| Annual Planning | Reasonable |  |
| Executive Team Governance | Substantial |  |
| Digital Strategic Partner | Substantial |  |

3. Internal Audit Planning and Delivery Update

3.1 The assignment status schedule at Appendix A sets out the current position of all audits in the 24/25 plan. All remaining work from the current year plan will be completed for inclusion within the Annual Report and Opinion.

3.2 The Annual for 24/25 Opinion has not yet been determined and will need all work to be concluded prior to doing so, as the opinion for the year is tightly balanced

3.3 The current position of the audits that have not made the Committee deadline are summarised in the table below.

| Audit | Current status | Current Position/ comments | ARAC |
|-------------|----------------|--|------|
| Cleanliness | Draft | Draft report now with management for response. | June |

3.4 Regular meetings with the Director of Corporate Governance have continued, along with meetings taking place with Executive Directors and senior managers in relation to individual audits currently being planned and delivered. The schedule of liaison meetings with Audit Wales has also continued.

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 |
|--|----------------|--------------|---------------------------------------|-----------------|--------------------|---|----------|---|
| Executive Team Working Governance | Q2-3 | May | CEO/Corporate Governance | FINAL | Substantial | | 2 | |
| Targeted Intervention Governance | Q1-3 | Feb | Chief Executive | FINAL | Reasonable | | 2 | |
| Annual Planning | Q3 | May | Strategy & Planning | FINAL | Reasonable | | | |
| Cash Management | Q2/3 | Oct | Director of Finance | FINAL | Substantial | - | - | - |
| Financial Management | Q2/3 | Feb | Director of Finance | FINAL | Reasonable | 1 | 4 | |
| <i>UHB Procurement - Contract Management</i> | <i>Q3/4</i> | <i>June</i> | <i>Director of Finance</i> | <i>WIP</i> | | | | |
| Performance Management Arrangements | Q3/4 | Feb | Director of Finance | FINAL | Reasonable | - | 2 | |
| Speaking up safely | Q3/4 | Oct | Nursing, Quality & Patient Experience | FINAL | Reasonable | 1 | 3 | |
| Learning lessons | Q3 | Feb | Nursing, Quality & Patient Experience | FINAL | Reasonable | - | 4 | |
| Falls Management | Q2 | Oct | Nursing, Quality & Patient Experience | FINAL | Reasonable | 1 | 4 | |
| <i>Cleanliness / Cleaning Standards</i> | <i>Q3/4</i> | <i>Apr</i> | <i>Chief Operating Officer</i> | <i>Draft</i> | | | | |
| Discharge Management | Q3/4 | Dec | Chief Operating Officer | FINAL | Limited | 2 | 2 | - |

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|---|------|---------|---|-------------|-------------|---|---|---|
| Management of Bed Capacity | Q2/3 | Feb | Chief Operating Officer | FINAL | Limited | 4 | 1 | |
| Medical Workforce (Medical Locums) | Q3 | Feb | Medical Director | Defer 25/26 | | | | |
| Nursing Management | Q2 | Oct | Nursing, Quality & Patient Experience | FINAL | Limited | 3 | 1 | - |
| Estates Facilities directorate | | | Chief Operating Officer | Defer 25-26 | | | | |
| Revised Operational Governance Arrangements | | | Chief Operating Officer | Defer 25-26 | | | | |
| Nurse staffing Act | Q2 | Aug | Nursing, Quality & Patient Experience | FINAL | Reasonable | | 3 | |
| Job Planning | Q4 | Apr | Medical Director | FINAL | Reasonable | 1 | 1 | |
| Elective Waiting List Management | Q3/4 | Feb | Chief Operating Officer | FINAL | Substantial | - | - | |
| Mortuary Services (Joint SBUHB) | Q3 | Feb | Allied health Professionals & Health Sciences | FINAL | Limited | 4 | 5 | |
| Primary Care Strategy including Managed Practices | Q4 | Apr | Primary, Community and Long Term Care | Defer 25/26 | | | | |
| Health & Safety | Q2 | Feb | Allied health Professionals & Health Sciences | FINAL | Limited | | | |
| Ultrasound Corporate Risk | Q2 | Aug-oct | Chief Operating Officer | FINAL | Reasonable | - | 2 | |
| Emergency and Business Continuity Planning | Q2 | Oct | Director of Public Health | FINAL | Reasonable | 1 | 2 | - |

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| Digital Strategic Partner | Q3/4 | May | Director of Finance | FINAL | Substantial | | | |
|--|-------------|-----------------|--------------------------------|--------------|--------------------|---|---|---|
| IT/Digital - benefits realisation | Q2/3 | Oct | Director of Finance | FINAL | Substantial | - | - | - |
| IT/Digital – Data Quality/Use of Data | Q2/3 | Feb | Director of Finance | FINAL | Limited | 3 | 1 | |
| Withybush General Hospital - RAAC. | Q3/4 | June | Chief Operating Officer | draft | | | | |
| Estates Assurance – Energy Management | Q3 | Feb | Chief Operating Officer | FINAL | Reasonable | - | 8 | - |
| Capital Systems | Q2/3 | Dec | Chief Operating Officer | FINAL | Reasonable | - | 4 | - |
| <i>Continuing Health Care - Database Maintenance & Finance Processes</i> | | <i>May/June</i> | Finance/COO | <i>WIP</i> | | | | |
| <i>Capital Governance Advisory</i> | | <i>June</i> | <i>Chief Operating Officer</i> | | | | | |
| <i>Follow Up Discharge Management</i> | | <i>June</i> | <i>Chief Operating Officer</i> | <i>WIP</i> | | | | |
| <i>Additional follow up and recommendation tracking.</i> | | <i>June</i> | | <i>WIP</i> | | | | |
| <i>Action Plan Implementation tracking system</i> | | | | | | | | |



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