

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

Date issued: December 2025

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Audit and Risk Assurance Committee Update

About this document

- 1 This document provides the Audit and Risk Assurance Committee with an update on our current and planned accounts and performance audit work at Hywel Dda University Health Board. We presented our most recent Audit Plan to the committee in April 2025.
- 2 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.
- 3 Details of future and past Good Practice Exchange (GPX) events are available on our [website](#).

Accounts audit update

4 Exhibit 1 summarises the status of our current and planned accounts audit work.

Exhibit 1 – accounts audit work

Area of work	Executive Lead	Focus of the work	Status	Planned date for consideration
Audit of the 2024-25 Health Charities Annual Report and Accounts	Director of Finance	To provide an audit opinion on the 2024-25 Health Charities Annual Report and Accounts.	In progress. The audit field work will be completed in December. Audit certification will take place in January 2026.	January 2026
Audit of the 2025-26 Health Board's Annual Report and Accounts	Director of Finance	To provide an audit opinion on the Health Board's 2025-26 Annual Report and Accounts.	Not started	June 2026

Performance audit update

5 **Exhibit 2** summarises the status of our current and planned performance audit work.

Exhibit 2 – performance audit work

Area of work	Executive Lead	Focus of the work	Status	Planned date for consideration
Structured Assessment 2025 – core	Board Secretary	<p>Our structured assessment work is designed to examine the existence of proper arrangements for the efficient, effective, and economical use of resources. Our 2025 Structured Assessment will review:</p> <ul style="list-style-type: none"> • Board and committee cohesion and effectiveness; • Corporate systems of assurance; • Corporate planning arrangements; and • Corporate financial planning and management arrangements. 	Complete - in today's papers.	December 2025
Review of urgent and emergency care	Director of Operations	<p>This work has examined different aspects of the urgent and emergency care system and includes analysis of national data sets to present a high-level picture of how the urgent and emergency care system is currently working.</p>	Blog and data tool published in April 2022	

Area of work	Executive Lead	Focus of the work	Status	Planned date for consideration
		<p>The work has examined the actions being taken by NHS bodies, local government, and Regional Partnership Boards to secure timely and safe discharge of patients from hospital to help improve patient flow (Part 1).</p> <p>We have also reviewed progress being made in managing urgent and emergency care demand by helping patients access services which are most appropriate for their care needs (Part 2).</p>	<p>Local report – complete</p> <p>Regional report – complete, in today's papers</p> <p>Part 2 – complete</p>	<p>Presented to the committee in October 2025</p> <p>December 2025</p> <p>Presented to the committee in June 2025</p>
Structured Assessment 2024 Deep Dive - review of investment in digital systems	Director of Finance	This review will examine digital arrangements, with a particular focus on how NHS bodies are investing in digital technologies, solutions, and capabilities to support the workforce, transform patient care, meet demand, and improve productivity and efficiency.	Fieldwork underway	February 2026
Review of the management of outpatients (Local work 2024)	Director of Operations	This work has examined the management of outpatients, including assessing the Health Board's progress on the recommendations made in our 2015 and 2018 Review of Follow-up Outpatient Appointments.	Report being drafted	February 2026

Area of work	Executive Lead	Focus of the work	Status	Planned date for consideration
Structured Assessment 2025 Deep Dive - review of the arrangements to manage estates	Director of Allied Health Professions and Health Science	This review will examine 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. When undertaking this work, we will take into account the local work which examined the Health Board's arrangements for managing capital prioritisation.	Project brief due to be issued in December 2025	April 2026
Review of cancer services	Director of Operations	<p>This work will follow on from the review of national leadership arrangements for cancer services. Whilst the exact focus of this work is to be determined, it is likely to consider:</p> <ul style="list-style-type: none"> • The progress NHS bodies are making towards achieving Welsh Government targets and quality standards for cancer services; • The efficacy of local plans and associated actions to recover cancer waiting lists; and • Use of the additional Welsh Government financial allocations to improve cancer services. 	Planning	June 2026

Area of work	Executive Lead	Focus of the work	Status	Planned date for consideration
Review of radiology services (Local work 2025)	Director of Operations	This work will examine the effectiveness of arrangements to manage current and future demand for the Health Board's radiology services and will assess the extent of progress made in implementing the recommendations from our 2017 radiology service review.	Fieldwork underway	February 2026

Other relevant publications

- 6 **Exhibit 3** provides information on other relevant examinations and studies published by the Auditor General in the last six months. The links to the reports on our website are provided. The reports highlighted in **bold** have been published since the last committee update.

Exhibit 3 – relevant examinations and studies published by the Auditor General

Title	Publication Date
<u>NHS Wales Finances Data Tool</u>	September 2025
<u>Temporary Accommodation, long-term crisis?</u>	July 2025
<u>Cost Savings Arrangements – A checklist for NHS Board Members</u>	June 2025

Additional information

- 7 Exhibit 4 provides information on corporate documents published by Audit Wales since the last committee update.

Exhibit 4: corporate documents published by Audit Wales

Title	Publication Date
<u>Interim Report 2025-26</u>	November 2025
<u>Estimate of Income and Expenses for the year ended 31 March 2027 (supporting information)</u>	November 2025
<u>Equality Report 2024-25</u>	October 2025

- 8 There are no relevant Audit Wales consultations currently underway.



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