



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

DYDDIAD Y CYFARFOD: DATE OF MEETING:	09 December 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

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 & 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 2025/26 and outcomes from audit work.

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 and from the outcomes of the finalised audit reports.

The Audit & Risk Assurance Committee is asked to approve the updates to the plan.

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

Amcanion Llesiant BIP: UHB Well-being Objectives: Hyperlink to HDdUHB Well-being Objectives Annual Report 2021-2022	10. Not Applicable
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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 Termiau: 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

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

Hywel Dda University Health Board Audit & Risk Assurance Committee

December 2025

Audit & Assurance Services Internal Audit Progress Report

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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 2025/26 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
Medical Devices	 <p data-bbox="991 1032 1166 1066">Substantial</p>

3. Planning and Delivery Update

3.1 The assignment status schedule for the 2025/26 plan is set out at Appendix A. The schedule includes at this stage an initial timeline for audit assignments as we look to use a flexible approach with our delivery through the year in order to ensure effective management of the available resources.

3.2 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
Vaccinations and Immunisations	Initial draft	Issues with engagement during the audit and the subsequent provision of further information following the initial feedback of findings, which has resulted in significant additional audit work being required.	Feb
Operational Governance	WIP	A knock-on effect of the additional work required on the above review together with the delays in being provided with all required documentation.	Feb

Level 3 & 4 Directorates	Initial draft	Some delays in receipt of required documentation, together with the audit field work taking longer than planned.	Feb
Managed Practices	Fieldwork complete	Audit field work taking longer than planned.	Feb
Cyber	Fieldwork complete	A delay in the start of audit fieldwork was requested by the UHB.	Feb

3.3 As a result of ongoing planning discussions with the Health Board, including with the Director of Corporate Governance and ARAC Chair, it has been requested that the audits of Health & Safety and Complaints are deferred.

It has also been requested that follow up audits covering sickness management (from both previous audits), Human Tissue Act and ED data validation are added to the current year plan.

The Committee is asked to approve the amendments to the plan.

3.4 Further discussions are ongoing in relation to some additional audits that may be required to be undertaking in the current year. Further details will be brought to the committee once the requirements are finalised. In addition, the planned capital project audit work is being reviewed due to position with the progression of relevant business cases

3.5 Regular meetings with the Director of Corporate Governance have continued, along with meetings taking place with Executive Directors and senior managers in relation to audits currently being planned and delivered. The UHB Board meetings and some Committees have been observed, along with attendance at Healthcare Regulators Summit. Ongoing liaison with Audit Wales and Health Inspectorate Wales has continued.

Appendix A – HDUHB Internal Audit Plan 2025/26 – Assignment Status Schedule

Audit Output	Planned start	Planned ARAC	Executive Lead/Responsible Director	Progress Status	Assurance	H	M
Joint Committee with SBUHB	Q3/4	Apr	Corporate Governance				
Operational Governance Arrangements	Q2/3	Dec	Chief Operating Officer	WIP			
Level Three / Four Directorates	Q2/3	Dec	Chief Operating Officer	WIP			
Nursing Management	Q1/2	Aug	Nursing, Quality Safety & Experience	FINAL	Limited	1	2
Estates/Facilities - Cleaning Standards	Q3/4	May	Allied Health Professionals & Health Science	planning			
Medical Workforce Stabilisation	Q3/4	April	Medical				
Validation of Emergency Departments performance and waiting time data	Q1/2	Oct	Chief Operating Officer	FINAL	Limited	2	4
Staff Sickness Management	Q1/2	Aug	Workforce & OD	FINAL	Limited	1	2
Commissioning– Long Term Agreement	Q2	Oct	Strategy & Planning	FINAL	Reasonable	1	-
Commissioning – Third Sector	Q3/4	May	Chief Operating Officer	planning			
Decision making for high cost drugs	Q2/3	Feb	Finance	planning			

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GP Out of Hours	Q3/4	Apr	Chief Operating Officer	planning			
Corporate Risk Ophthalmology	Q1/2	Aug	Chief Operating Officer	Final	Reasonable	-	2
Vaccination & Immunisation	Q1/2	Oct	Public Health	Initial draft			
Patient Experience	Q3/4	Dec	Nursing, Quality Safety & Experience	Initial draft			
Infection Prevention & Control	Q3/4	Apr/may	Nursing, Quality Safety & Experience	planning			
Complaints	Q3	Apr	Nursing, Quality Safety & Experience	HDUHB request to defer			
Health & Safety	Q3/4	Feb	Allied Health Professionals & Health Science	HDUHB request to defer			
Theatre Stock System Implementation	Q3	Feb	Chief Operating Officer				
Human Tissue Authority	Q2	Oct	Allied Health Professionals & Health Science	FINAL	Limited	2	4
IRMER	Q3/4	Apr/may	Allied Health Professionals & Health Science	planning			
Medical Devices Regulations	Q2/3	Dec	Chief Operating Officer	Final	Substantial		1

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Escalation Governance	Q3/4	Feb	Corporate Governance /CEO	planning			
Managed Practices	Q1/2	Dec	Chief Operating Officer	Fieldwork complete			
Follow up and agreed Action Implementation Tracking -			Corporate Governance	wip			
Cyber Security	Q2/3	Dec	Finance	wip			
Departmental / Local IT systems management	Q3	Feb	Finance				
Estates Assurance - Space Utilisation	Q2/3	Feb	Strategy & Planning				
Major Infrastructure Investment Plan (MIIP)	Q3/4	April	Strategy & Planning				
Control of Contractors	Q1/2	Oct	Chief Operating Officer	Final	Advisory	-	-
Capital Governance	Q1	Oct		Final	Advisory	-	-
Integrated Audit & Assurance Plans (SSU)- Withybush General Hospital Fire – Phase 2; and Glangwili General Hospital Fire – Phase 2	IAAPs		Strategy & Planning				



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