



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

<b>DYDDIAD Y CYFARFOD: DATE OF MEETING:</b>	09 June 2022
<b>TEITL YR ADRODDIAD: TITLE OF REPORT:</b>	Audit & Assurance Services Progress Report
<b>CYFARWYDDWR ARWEINIOL: LEAD DIRECTOR:</b>	Head of Internal Audit
<b>SWYDDOG ADRODD: REPORTING OFFICER:</b>	Head of Internal Audit

**Pwrpas yr Adroddiad (dewiswch fel yn addas)**

**Purpose of the Report (select as appropriate)**

Er Sicrwydd/For Assurance

### 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 Internal Audit Plan for 2021/22, along with outcomes from individual finalised audits.

#### Cefndir / Background

The work undertaken by Internal Audit is in accordance with its plan of work, 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 audits completed since the previous meeting of the committee.

#### Asesiad / Assessment

The findings and assurance ratings from the Internal Audit Reports provide 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 from progress report in terms of the full delivery of the annual plan and outcomes from the finalised audit reports.

Amcanion: (rhaid cwblhau) Objectives: (must be completed)	
Committee ToR Reference: Cyfeirnod Cylch Gorchwyl y Pwyllgor:	<p>3.17 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>3.18 This will be achieved by:</p> <p>3.18.1 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>3.18.2 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>3.18.3 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>3.18.4 ensuring that the Internal Audit function is adequately resourced and has appropriate standing within the organisation; and</p> <p>3.18.5 annual review of the effectiveness of internal audit.</p>
Cyfeirnod Cofrestr Risg Datix a Sgôr Cyfredol: Datix Risk Register Reference and Score:	Not applicable
Safon(au) Gofal ac Iechyd: Health and Care Standard(s):	Governance, Leadership and Accountability All Health & Care Standards Apply Choose an item. Choose an item.
Amcanion Strategol y BIP: UHB Strategic Objectives:	All Strategic Objectives are applicable Choose an item. Choose an item. Choose an item.
Amcanion Cynllunio Planning Objectives	All Planning Objectives Apply Choose an item. Choose an item. Choose an item.
Amcanion Llesiant BIP: UHB Well-being Objectives: <a href="#">Hyperlink to HDdUHB Well-being Objectives Annual Report 2018-2019</a>	10. Not Applicable Choose an item. Choose an item. Choose an item.

<b>Gwybodaeth Ychwanegol: Further Information:</b>	
Ar sail tystiolaeth: Evidence Base:	Internal Audit Plan & Charter. Individual Internal Audit reports. Evidence gathered as part of the delivery of audit assignments.
Rhestr Termiau: Glossary of Terms:	Contained within the body of the report.
Partïon / Pwyllgorau â ymgynhorwyd ymlaen llaw y Pwyllgor Archwilio a Sicrwydd Risg: Parties / Committees consulted prior to Audit and Risk Assurance Committee:	Board Secretary. ARAC Chair. Executive Directors and Senior Managers relevant to the individual audits.

<b>Effaith: (rhaid cwblhau) Impact: (must be completed)</b>	
<b>Ariannol / Gwerth am Arian: Financial / Service:</b>	Not applicable
<b>Ansawdd / Gofal Claf: Quality / Patient Care:</b>	Not applicable
<b>Gweithlu: Workforce:</b>	Not applicable
<b>Risg: Risk:</b>	Not applicable
<b>Cyfreithiol: Legal:</b>	Not applicable
<b>Enw Da: Reputational:</b>	Not applicable

<b>Gyfrinachedd: Privacy:</b>	Not applicable
<b>Cydraddoldeb: Equality:</b>	Not applicable

# **Hywel Dda University Health Board**

## **Audit & Risk Assurance Committee**

**9<sup>th</sup> June 2022**

### **Audit & Assurance Services**

### **Internal Audit Progress Report**



**GIG**  
CYMRU  
**NHS**  
WALES

Partneriaeth  
Cydwasaethau  
Shared Services  
Partnership



**GIG**  
CYMRU  
**NHS**  
WALES

Bwrdd Iechyd Prifysgol  
Hywel Dda  
University Health Board



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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 2021/22 Internal Audit Plan. The report also includes details of the progress on the delivery of individual audits and outcomes from finalised audits.

## 2. Outcomes from Finalised Audits

**2.1** One Internal Audit Report has been finalised since the previous meeting of the Committee and is highlighted in the table below along with the allocated assurance rating.

ASSIGNMENT	ASSURANCE RATING	
Risk Management & Board Assurance Framework	Substantial	

## 3. Internal Audit Plan 2021/22 - Delivery Update

**3.1** The delivery of the Internal Audit Plan for 2021/22 has been completed with all audits in the updated plan finalised. The audit assignment status schedule at Appendix A sets out a summary of progress against the audit plan.

**3.2** The Head of Internal Audit Opinion and Annual Report for 21/22 is on the agenda for ARAC proving an overall Reasonable Assurance Opinion.

**Appendix A – HDUHB Internal Audit Plan 2021/22 – Assignment Status Schedule**

Planned audit output	Audit Type	Outline timing	Current progress	Executive Lead	Planned ARAC	Assurance	H	M	L
Risk Management & Board Assurance Framework	3	Q4	FINAL	Board Secretary	May/June	Substantial	-	1	-
<del>Quality &amp; Safety Governance Framework</del>	<del>3</del>	<del>Q3/4</del>	<del>Defer</del>	<del>Director of Nursing, Quality &amp; Patient Experience</del>	<del>—</del>				
Financial Planning, Reporting and Monitoring.	3	Q2/3	FINAL	Director of Finance	Dec	Reasonable		3	
Performance Reporting and Monitoring	2	Q3	FINAL	Director of Finance	Apr	Substantial	-	-	-
Annual Recovery Plan / Planning Objectives	3	Q2/3	FINAL	Director of Strategic & Operational Planning	Oct	Reasonable	-	2	1
Field Hospital Decommissioning	3	Q1	FINAL	Director of Operations	Aug	n/a	-	-	-
Waiting List Risk Management	2	Q2	FINAL	Director of Operations	Oct	Reasonable	-	1	-
<del>Restart of Elective Work /Planned Recovery</del>	<del>3</del>	<del>Q2</del>	<del>Deferred</del>	<del>Director of Operations</del>	<del>—</del>	<del>—</del>			
Use of Consultancy	1	Q1/2	FINAL	Director of Finance	Aug	Limited	1	3	-



# Audit & Risk Assurance Committee Progress Report

Planned audit output	Audit Type	Outline timing	Current progress	Executive Lead	Planned ARAC	Assurance	H	M	L
Single Tender Actions	1	Q1/2	FINAL	Director of Finance	Aug	Reasonable	1	2	-
Commissioning	±	Q3	defer	Director of Finance	---				
Welsh Language Standards	1	Q1	FINAL	Chief Executive	Aug	Limited	3	2	1
Clinical Audit	±	Q3	Deferred 22/23	Director of Nursing, Quality & Patient Experience	---	--			
Infection Prevention & Control	2	Q3	Final	Director of Nursing, Quality & Patient Experience	May	Reasonable		1	1
Falls	2	Q3/4	defer	Director of Nursing, Quality & Patient Experience	-	--			
Mental Health Patient Administration System	1	Q2	FINAL	Director of Finance	Oct/dec	Limited	5		
IT Infrastructure	±	Q3/4	defer	Director of Finance	-	---			
The Security of Network & Information Systems (NIS) Regulations	1	Q4	FINAL	Director of Finance	April	Substantial	-	2	2
IT Back Up Arrangements	1	Q2/3	FINAL	Director of Finance	Dec	Substantial	-	-	-

Audit & Risk Assurance Committee Progress Report

Planned audit output	Audit Type	Outline timing	Current progress	Executive Lead	Planned ARAC	Assurance	H	M	L
Mental Health and Learning Disabilities (MHL) Directorate	2	Q2	FINAL	Director of Operations	Oct	Reasonable	1	2	-
Directorate Review Women and Children's Services Directorate	2	Q1/2	FINAL	Director of Operations	Oct	Reasonable	-	5	-
Public Health	2	Q3/4	Deferred 22/23	Director of Public Health	-	-			
Directorate Review Therapies	2	Q2	FINAL	Director of Therapies	Oct/dec	Reasonable	1	2	-
Primary Care Clusters	2	Q3/4	FINAL	Director of Primary, community and Long-Term care	April	Reasonable	1	1	-
Continuing Health Care	1	Q3/4	Defer	Director of Primary Care, Community and Long-Term care	-	-			
Partnership Governance follow up	2	Q3/4	FINAL	Director of Primary Care, Community & Long-Term care	May	Reasonable	-	-	-
Records Management	2	Q2/3	FINAL	Director of Operations	Feb	-	-	-	-
Consultants Job Planning	1	Q3/4	Deferred	Medical Director	-	-			
Medical Staff Recruitment	2	Q1/2	FINAL	Director of Operations	Oct	Reasonable	1	1	1

## Audit & Risk Assurance Committee Progress Report

Planned audit output	Audit Type	Outline timing	Current progress	Executive Lead	Planned ARAC	Assurance	H	M	L
HTA compliance	1	Q1/2	FINAL	Medical Director	Aug	Reasonable	1	2	1
Workforce Planning	2	Q3	FINAL	Workforce & OD Director	April	Substantial	-	1	-
Organisational Values & Staff Wellbeing	1	Q2/3	FINAL	Workforce & OD Director	April	Substantial	-	1	-
Directorate Governance PPH	2	Q2	FINAL	Director of Operations	Oct	Reasonable		3	2
Delayed transfers of Care/ Discharge Process	3	Q1/2	FINAL	Director of Operations/ Director Primary, Community and Long-Term Care	Oct	n/a	-	-	-
Waste Management	2	Q3/4	Final	Director of Operations	Feb	Reasonable	-	2	1
Decarbonisation	2	Q4	Defer 22/23	Director of Operations	April	-			
Women & Children Phase II	3	Q4	FINAL	Director of Operations	May	Reasonable	-	4	3
Non Clinical Temporary Staffing	2	Q3/4	FINAL	Director fo Workforce	April	Limited	2	2	-
TriTech	3	Q3/4	FINAL	Medical Director	April	Limited	2	4	-
MHLD WPAS follow up	1	Q4	FINAL	Director of Finance	Feb	Reasonable	-	2	-
Use of Consultancy follow up	1	Q4	FINAL	Director of Finance	Feb	Reasonable	-	2	-
Bank Staff Payment Process (Briefing note)	1	Q4	FINAL	Director of Workforce	Feb	----	-	-	-
Nurse Staffing Act	2	Q4	FINAL	Director of Nursing, Quality & Patient Experience	April	Reasonable	-	2	2

Audit & Risk Assurance Committee Progress Report

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Planned audit output	Audit Type	Outline timing	Current progress	Executive Lead	Planned ARAC	Assurance	H	M	L
Prevention of Self Harm	2	Q4	FINAL	Director of Nursing, Quality & Patient Experience	May	Limited	-	3	-
Backline Financial Reconciliations (Non-Opinion)	1	Q4	FINAL	Director of Finance	May	n/a	-	-	-

### Description of Audit Categories.

A brief explanation of each audit type is show below and the definition will be included in each progress report. The planned category type is shown against each audit in the status schedule above.

#### Audit type 1

Typically, a standard audit, in terms of planned time requirements, coverage and complexity. Some routine coverage and testing included. Much of the testing is likely to be quantitative in nature. The time requirement used for planning purposes is twenty days.

#### Audit Type 2

Typically planned time requirements, coverage, and complexity are greater than type1. May include broader coverage of audit areas and increased requirements for the volume and complexity of testing or documentation review and a larger number of meetings. Testing is likely to be both quantitative and qualitative in nature requiring judgements. Potential increase in the level of risk of audit area. The time requirement used for planning purposes is twenty-five days.

#### Audit type 3

Similar to type 2 with coverage of an audit area with even more volume, complexity, and a greater level of risk. The time requirement used for planning purposes is thirty days.



Office details: West Wales Team  
Ty Gorwel  
St David's Park  
Carmarthen  
Carmarthenshire  
SA31 3HB

Contact details: [james.johns@wales.nhs.uk](mailto:james.johns@wales.nhs.uk)  
Webpage: [Audit & Assurance Services - NHS Wales Shared Services Partnership](#)