

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

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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 2024.
- 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 2023-24 Annual Report and Accounts	Director of Finance	To provide an audit opinion on the 2023-24 Annual Report and Accounts.	Audit planning	Covered within the 2024 Audit Plan, which is part of today's committee papers.
Audit of the 2023-24 Charitable Funds Accounts	Director of Finance	To provide an audit opinion on the Health Board's Charitable Funds Accounts.	Not yet started	To be confirmed

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 2024 – 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 2024 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. 	Planning	December 2024

Area of work	Executive Lead	Focus of the work	Status	Planned date for consideration
Review of unscheduled care	Director of Operations	<p>This work will examine different aspects of the unscheduled care system and will include analysis of national data sets to present a high-level picture of how the unscheduled care system is currently working.</p> <p>The work will include an examination of 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 also plan to review progress being made in managing unscheduled care demand by helping patients access services which are most appropriate for their unscheduled care needs (Part 2).</p>	<p>Blog and data tool published in April 2022</p> <p>Part 1 – Regional report being drafted</p> <p>Part 2 – fieldwork underway</p>	<p>June 2024</p> <p>October 2024</p>
Review of operational governance arrangements across service directorates	Director of Operations	<p>This work will look to review the effectiveness of the arrangements for governance at an operational level across the service directorates. This work will follow on from internal work currently being undertaken by the Health Board to strengthen governance arrangements within the directorates, as well as the local work we undertook focusing specifically on the Mental Health & Learning Disabilities Directorate.</p>	Reporting	June 2024

Area of work	Executive Lead	Focus of the work	Status	Planned date for consideration
Structured Assessment 2023 Deep Dive – review of cost savings arrangements	Director of Finance	Given the significantly challenging financial position across NHS Wales, this review will examine the approaches NHS bodies are taking in respect of achieving cost improvements, efficiencies, and financial sustainability.	Reporting	June 2024
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.	Planning	To be confirmed

Area of work	Executive Lead	Focus of the work	Status	Planned date for consideration
Planned Care review	Director of Operations	<p>This work will follow on from the national report on <u>tackling the planned care backlog</u>. Whilst the exact focus of this work is still to be determined, it is likely to consider:</p> <ul style="list-style-type: none"> • The extent that health boards have achieved Welsh Government targets for recovering planned care services; • The efficacy of local plans and activity to recover waiting lists; and • Use of the additional Welsh Government financial allocations to improve waiting lists. 	Planning	December 2024
Review of arrangements for Capital Programme Prioritisation (Local work 2023)	To be confirmed	<p>This work will review the Health Board's arrangements for prioritising its capital programme, including estates and equipment maintenance within the context of operating within significant financial pressures. The exact focus of this work is yet to be determined and we will keep the Audit and Risk Assurance Committee updated as we develop this work.</p>	Planning	To be confirmed

Area of work	Executive Lead	Focus of the work	Status	Planned date for consideration
Review of the management of outpatients (Local work 2024)	Director of Operations	The focus of this work will be 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. We will keep the Audit and Risk Assurance Committee updated as we develop this work.	Planning	To be confirmed

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>Supporting Ukrainians in Wales</u>	March 2024
<u>From firefighting to future-proofing – the challenge for Welsh public services</u>	February 2024
<u>Board Effectiveness Follow-up - Betsi Cadwaladr University Health Board</u>	February 2024
<u>Corporate Joint Committees – commentary on their progress</u>	November 2023

Additional information

- 7 There have been no corporate documents published by Audit Wales since the last committee update.
- 8 There are no relevant Audit Wales consultations currently underway.



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