



PWYLLGOR ARCHWILIO A SICRWYDD RISG AUDIT AND RISK ASSURANCE COMMITTEE

DYDDIAD Y CYFARFOD: DATE OF MEETING:	20 February 2024
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)

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 approved Internal Audit Plan for 23/24.

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 for 2023/24 year and the outcomes of the finalised audit reports.

Amcanion: (rhaid cwblhau) Objectives: (must be completed)	
Committee ToR Reference: Cyfeirnod Cylch Gorchwyl y Pwyllgor:	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. 3.17 This will be achieved by: 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; 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; 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; 3.17.4 ensuring that the Internal Audit function is adequately resourced and has appropriate standing within the organisation; and 3.17.5 annual review of the effectiveness of internal audit.
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

February 2024

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 2023/24 Internal Audit Plan
- 1.2** 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	
Decarbonisation	Limited	
Theatres Loan Trays & Consumables Follow up.	Reasonable	
Bronglais Quality & Safety Governance Follow up.	Reasonable	
Nice Guidance Arrangements Follow up	Substantial	

3. Internal Audit Plan 2023/24 - Planning and Delivery Update

3.1 The assignment status schedule at Appendix A sets out the current progress of the delivery of the audit plan. As can be seen in the table below a number of audits are behind schedule in terms of reporting to the committee. It should be noted that audit field work is well progressed on a number of these audits.

Discussions are currently ongoing with the Director of Corporate Governance relating the scheduling of audits for the next ARAC meetings relating to the 23/24 year. It is confirmed for the Committee that all planned audit work will be delivered for inclusion of the 23/24 Head of Internal Audit Annual Report and Opinion

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
Cleanliness	WIP	Fieldwork currently in progress.	April
Transforming Urgent & Emergency Care programme	WIP	Fieldwork at end with the findings being pulled together for review.	April
Elective Waiting List Management	WIP	Fieldwork at an end, with the findings being reviewed.	April
Agency & Rostering	WIP	Field work at an end, queries being reviewed and with the report being pulled together.	April
RAAC Internal Major Incident	WIP	Fieldwork at an end, queries being reviewed, and the report being pulled together.	April
Major Programme/Project Provision	WIP	Acknowledging the pause in the Healthier Mid and West Wales programme, management agreement was provided on 15/12 to redirect audit resources to the review of the delivery of RAAC programme of works at WGH.	May
Cross Hands Health and Wellbeing Centre (capital scheme -Integrated Audit Plan Provision)	Draft Report	Revised Draft report issued (following the provision of additional management information) and draft report meeting held on 07/02.	April
GGH Fire Enforcement (Capital scheme - Integrated Audit Plan Provision)	WIP	Fieldwork originally scheduled for Q3/4. Fieldwork commenced January 2024 to reflect project delivery programme and timing of previous reviews.	April

- 3.3** As a result of ongoing planning discussions, we have been asked to undertake two reviews as part of the current year's audit plan, one of the Planning Matrix and a second looking and a Charitable Fund issue at Bronglais. In order to accommodate this reviews in the plan for 23/24 and it is proposed that these would replace the audits around Finance - Medical Locums (as the scope of the other planned finance work would have been on a similar line to that being undertaken by Audit Wales) and Patient Affairs within Mental Health and Learning Disabilities. The Committee is asked to approve the proposed changes to the plan.
- 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 audits currently being planned and delivered. The UHB Board meetings and some Committees have been observed. Ongoing liaison meetings with Counter Fraud, Audit Wales and Health Inspectorate Wales have also continued.
- 3.5** The process to develop the Internal Audit Plan for the 24/25 audit year is underway, with the plan to be presented to the April meeting of the Committee for approval.

Appendix A – HDUHB Internal Audit Plan 2023/24 – Assignment Status Schedule

Audit Output	Outline timing	Planned ARAC	Executive Lead	Progress Status	Assurance	H	M	L
Governance - Targeted Intervention Actions	Q1/2	Aug	Corporate Governance /CEO	FINAL	Reasonable	-	3	1
Board Oversight	Q2	Oct	Corporate Governance /CEO	FINAL	Substantial	-	1	-
Quality and Safety Governance Bronglais	Q2	Aug	Nursing, Quality & Patient Experience	FINAL	Limited	5	4	-
Quality and Safety - New Quality Standards	Q3/4	April	Nursing, Quality & Patient Experience	Planning				
Discharge Management	Q3/4	April	Director of Operations	WIP				
Agency / Rostering	Q3/4	Feb	Workforce & OD	wip				
Financial Savings and control	Q3/4	April	Director of Finance	Planning				
Transforming Urgent & Emergency Care	Q3/4	Dec	Director of Operations	wip				
Records Digitisation Follow up	Q4	April	Director of Operations	Planning				
Cleanliness / Cleaning Standards	Q4	Feb	Director of Operations	wip				
Deprivation of Liberty Safeguards (DoLS)	Q1/2	Oct	Primary, Community and LT Care	FINAL	Reasonable	-	3	1
NICE Guidance Arrangements	Q1/2	Oct	Medical Director	FINAL	Limited	3	2	-

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Accelerated Cluster Development	Q2/3	April	Director of Operations	planning				
Decarbonisation	Q3	Dec	Strategy & Planning	FINAL	Limited	1	3	-
Mental Health & LD Service - Timely Access	Q2	Oct	Director of Operations	FINAL	Reasonable	-	5	2
Elective Waiting List Management	Q3	Feb	Director of Operations	wip				
Emergency Planning	Q2	Apr	Director of Public Health	wip				
IT Digital - Technical resilience	Q3	Dec	Director of Finance	FINAL	Reasonable	2	3	1
Theatres Follow up	Q2/3	Feb	Director of Operations	FINAL	Reasonable	-	1	-
Job Planning Follow up	Q3/4	Apr	Medical Director	wip				
Strategic Programme Governance Follow up.	Q3	Dec	Director of Finance	FINAL	Reasonable	-	-	-
WGH RAAC Internal Major incident.	Q3	Feb	Director of Operations	Wip/ID				
MHLD DWP – patients affairs and monies.	Q4	April	Director of Operations	planning				
Nice Guidance follow up.	Q4	Feb	Medical Director	FINAL	Substantial	-	-	-
Initial Follow up BGH Q&S	Q4	Dec	Director of Operations	Initial follow up complete	n/a	-	-	-

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Follow up BGH Q&S	Q4	Feb	Director of Operations	FINAL	Reasonable	-	3	-
Contracts under seal	Q2/3	Oct	Director Corporate Governance	FINAL	n/a	-	-	-
Major Programme/Project Provision – (RAAC)	3/4	Feb	Director of Planning	wip				
Estates Assurance - Estate Condition	2/3	Oct	Director of Operations	FINAL	Limited	4	4	-
Integrated Audit & Assurance Plans – Major Programmes - - -Cross Hand Health & Wellbeing Centre -GGH Fire Enforcement		Dec Feb		Draft wip				



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