

**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 2023.
- 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 2022-23 Accountability Report and Financial Statements	Director of Finance	The Auditor General certified the 2022-23 Performance Report, Accountability Report, and Financial Statements on 28 July. He issued an unqualified true and fair audit opinion, except for a qualified regularity opinion because the Health Board did not meet its revenue resource allocation over the three-year period ending 2022-23. Members of the Audit and Assurance Committee considered our Audit of Accounts Report on 26 July and are therefore aware of the audit findings.	Complete	Complete - considered by the committee in July 2023
Audit of the 2022-23 Charitable Funds Accounts	Director of Finance	To provide an audit opinion on the Health Board's Charitable Funds Accounts.	Draft accounts received and audit ongoing.	To consider by the Charitable Funds Committee in January 2024.

## 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
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><a href="#">Blog and data tool</a> published in April 2022</p> <p>Part 1 – Regional report being drafted</p> <p>Part 2 – Review due to start in December 2023</p>	April 2024 [allowing for the report to be cleared by both the Health Board and the three local authorities]

Area of work	Executive Lead	Focus of the work	Status	Planned date for consideration
Follow-up review of primary care	Director of Primary Care, Community and Long-Term Care	This work will look to examine the progress the Health Board has made in addressing our previous recommendations relating to primary care services.	Complete Final report in today's papers. Organisational Response to be considered in February 2024	December 2023
Review of operational governance arrangements across service directorates	Director of Operations	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.	Fieldwork underway	April 2024
Structured Assessment – core	Board Secretary	This work will review the following core areas: <ul style="list-style-type: none"> <li>• Board and committee cohesion and effectiveness;</li> <li>• Corporate systems of assurance;</li> <li>• Corporate planning arrangements; and</li> <li>• Corporate financial planning and management arrangements.</li> </ul>	Complete Final report in today's papers. Organisational Response to be considered in February 2024	December 2023

Area of work	Executive Lead	Focus of the work	Status	Planned date for consideration
		This work will also include a review of the arrangements that are in place to track progress against previous audit recommendations. This allows the audit team to obtain assurance that the necessary progress is being made in addressing areas for improvement identified in previous audit work. It also enables us to more explicitly measure the impact our work is having.		
Structured Assessment 2023 – Deep Dive	Director of Finance	We had previously indicated an intention to undertake deeper dive work to examine digital arrangements. However, given the significantly challenging financial position across NHS Wales, we are now looking at replacing the work on digital with focused work examining the approaches NHS bodies are taking in respect of achieving cost improvements, efficiencies, and financial sustainability.	Planning Project brief has been issued and set up meeting arranged.	To be confirmed
Planned Care review	Director of Operations	This work will follow on from the national report on <a href="#">tackling the planned care backlog</a> . Whilst the exact focus of this work is still to be determined, it is likely to consider:	Early scoping. Fieldwork to commence between	To be confirmed

Area of work	Executive Lead	Focus of the work	Status	Planned date for consideration
		<ul style="list-style-type: none"> <li>• The extent that health boards have achieved Welsh Government targets for recovering planned care services;</li> <li>• The efficacy of local plans and activity to recover waiting lists; and</li> <li>• Use of the additional Welsh Government financial allocations to improve waiting lists.</li> </ul>	November and December 2023.	
Review of arrangements for Capital Programme Prioritisation (Local work 2023)	To be confirmed	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.	Early scoping.	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
<b><u>Corporate Joint Committees – commentary on their progress</u></b>	November 2023
<u>NHS Workforce data briefing</u>	September 2023
<u>NHS Wales Finances Data Tool - up to March 2023</u>	September 2023
<u>Approaches to achieving net zero across the UK</u>	September 2023
<u>'Cracks in the Foundations' – Building Safety in Wales</u>	August 2023

## Additional information

- 7 **Exhibit 4** provides information on corporate documents published by Audit Wales since the last committee update. Links to the documents on our website are provided.

### Exhibit 4 – Audit Wales corporate documents

Title	Publication Date
<u>Equality Report 2022-23</u>	November 2023

Title	Publication Date
<u>Estimate of Income and Expenses for Audit Wales for the year ended 31 March 2025</u>  <u>Supporting information for the Estimate for Audit Wales 2024-25</u>	October 2023
<u>Interim Report 2023</u>	October 2023

8 There are no relevant Audit Wales consultations currently underway.



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Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.