

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

Date issued: October 2023

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Contents

Audit and Risk Assurance Committee Update

About this document 4

Accounts audit update 5

Performance audit update 6

Other relevant publications 10

Additional information 10

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. | Due to start in December 2023 | 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><u>Blog and data tool</u> published in April 2022</p> <p>Part 1 – Regional report being drafted</p> <p>Part 2 – Review due to start in October 2023</p> | December 2023 [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. | Report being drafted | 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 | <p>This work will review the following core areas:</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. <p>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</p> | Fieldwork underway | December 2023 |

| Area of work | Executive Lead | Focus of the work | Status | Planned date for consideration |
|--|------------------------|---|--|--------------------------------|
| | | 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 – deep dive into digital | Director of Finance | This work 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. | Early scoping. Fieldwork to commence during the autumn of 2023. | To be confirmed |
| Planned Care review | Director of Operations | 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: <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 | Early scoping. Fieldwork to commence between November and December 2023. | To be confirmed |

| Area of work | Executive Lead | Focus of the work | Status | Planned date for consideration |
|---|-----------------|---|----------------|--------------------------------|
| | | <ul style="list-style-type: none"> • Use of the additional Welsh Government financial allocations to improve waiting lists. | | |
| 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 |
|--|------------------|
| NHS Workforce data briefing | September 2023 |
| NHS Wales Finances Data Tool - up to March 2023 | September 2023 |
| Approaches to achieving net zero across the UK | September 2023 |
| ‘Cracks in the Foundations’ – Building Safety in Wales | 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 |
|--|------------------|
| Biodiversity and Resilience of Ecosystems Plan for Audit Wales 2023 – 2027 | August 2023 |

- 8 **Exhibit 5** provides details of any relevant Audit Wales consultations currently underway.

Exhibit 5 – Audit Wales consultations

| Title | Publication Date |
|---|------------------|
| <u>Consultation on Fee Scales 2024-25</u> | September 2023 |



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