



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

<b>DYDDIAD Y CYFARFOD: DATE OF MEETING:</b>	17 October 2023
<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

<b>Pwrpas yr Adroddiad (dewiswch fel yn addas) Purpose of the Report (select as appropriate)</b>
Er Sicrwydd/For Assurance

<b>ADRODDIAD SCAA SBAR REPORT</b>
<b><u>Sefyllfa / Situation</u></b>
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.
<b><u>Cefndir / Background</u></b>
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.
<b><u>Asesiad / Assessment</u></b>
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.
Changes to the plan have been proposed following a review of changing priorities and risks. These have been made through discussions with the Director of Corporate Governance and a review with the ARAC Chair.
<b><u>Argymhelliad / Recommendation</u></b>
The Audit & Risk Assurance Committee is asked to approve the updated to the plan, take assurance with regard to the delivery of the Internal Audit plan for 2023/24 year and assurance from the finalised audit reports.

Amcanion: (rhaid cwblhau) Objectives: (must be completed)	
Committee ToR Reference: Cyfeirnod Cylch Gorchwyl y Pwyllgor:	<p>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.</p> <p>3.17 This will be achieved by:</p> <p>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;</p> <p>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;</p> <p>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;</p> <p>3.17.4 ensuring that the Internal Audit function is adequately resourced and has appropriate standing within the organisation; and</p> <p>3.17.5 annual review of the effectiveness of internal audit.</p>
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 <a href="#">Quality and Engagement Act (sharepoint.com)</a>	Not Applicable
Galluogwyr Ansawdd: Enablers of Quality: <a href="#">Quality and Engagement Act (sharepoint.com)</a>	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: <a href="#">Hyperlink to HDdUHB Well-being Objectives Annual Report 2021-2022</a>	10. Not Applicable
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<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. 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 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>	n/a
<b>Ansawdd / Gofal Claf: Quality / Patient Care:</b>	n/a
<b>Gweithlu: Workforce:</b>	n/a
<b>Risg: Risk:</b>	n/a
<b>Cyfreithiol: Legal:</b>	n/a

<b>Enw Da: Reputational:</b>	n/a
<b>Gyfrinachedd: Privacy:</b>	n/a
<b>Cydraddoldeb: Equality:</b>	n/a

# Hywel Dda University Health Board Audit & Risk Assurance Committee

October 2023

## Audit & Assurance Services Internal Audit Progress Report

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1. Introduction
2. Outcomes from Finalised Audits
3. Internal Audit plan 2023-24 - Delivery and Planning Update

**Appendix A** - Assignment Status Schedule including proposed revisions to the plan.

**Appendix B** – Revised plan 23/24 for approval.



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	
NICE Guidance Arrangements	Limited	
Bronglais Quality & Safety Governance	Limited	
Deprivation of Liberty Safeguards	Reasonable	
Mental Health & Learning Disabilities - Timely Access	Reasonable	
Board Oversight	Substantial	

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

**3.1** As a result of ongoing planning discussions with the Health Board, taking into account changing priorities, the need to respond to new and emerging risks, operational pressures and the need to accommodate a number of additional follow up audits, a full review of the plan for the remainder of the year has been undertaken in conjunction with the Director of Corporate Governance, alongside a discussion with the Committee chair.

As a result of the review a proposed revised plan has been developed. The proposed revisions to the plan are set out in the Assignment Status Schedule at Appendix A, with the audits proposed to be deferred highlighted in Red, those where that has been as change in blue and those proposed to be added are shown in the section at the bottom of the table. The scheduling of the audits in the revised plan will be kept under review in order the best manage the flow of work and reporting to committee.

A "Clean Version" of the proposed plan for the remainder of 23/24 is shown at Appendix B.

**The Committee is asked to approve the revised plan for 23/24.**

**3.2** In addition to the audits reported, a number of audits are already at the planning and field work stages. The assignment schedule at Appendix A sets out the current status of audits. Progress of delivery of the plan has been impacted by resourcing and changes to the plan.

**3.2** The current position of the audits that have not made the Committee deadline are summarised in the table below.

<b>Audit</b>	<b>Current status</b>	<b>Current Position/ comments</b>	<b>ARAC</b>
Estates Condition	Draft	Discussions with mgt still taking place.	Dec
Emergency Planning	planning	Audit work delayed at request of Mgt.	Feb



**Appendix A – HDUHB Internal Audit Plan 2023/24 – Assignment Status Schedule – Including proposed changes to the plan.**

Existing Planned output	Audit Ref	Executive Lead	Outline Timing	Rating	ARAC	Status/Planning Note
Governance - Targeted Intervention Actions	1	Corporate Governance /CEO	Q1/2	Reasonable	August	Final
Board Oversight	2	Corporate Governance /CEO	Q2	Substantial	October	Final
Quality and Safety Governance Bronglais	3	Nursing, Quality & Patient Experience	Q2	Limited	October	Final
Quality and Safety - New Quality Standards	4	Nursing, Quality & Patient Experience	Q3/4		April	Planning to deliver. Include Speaking up Safely requirements.
TUEC - Discharge Management	5	Director of Operations	Q3/4		April	Planning to deliver
Workforce Strategies – Site Stabilisation	6	Workforce & OD	Q3		Dec	Planning to deliver
Agency / Rostering	7	Workforce & OD	Q3/4		Feb	Planning to deliver
Financial Management to become - Financial Savings & Financial Control	8	Director of Finance	Q3		Feb	Combined piece of work inc CDG, Financial control group, aspects of proc inc STAs, Consultancy and med locum spend

## Audit & Risk Assurance Committee Progress Report

Existing Planned output	Audit Ref	Executive Lead	Outline Timing	Rating	ARAC	Status/Planning Note
Transforming Urgent & Emergency Care	9	Director of Operations	Q3		Feb	Planning to deliver
Records Management – Records Digitisation Follow up	10	Director of Operations	Q4		April	Time to be used for Records Digitisation Follow up
Cleanliness / Cleaning Standards	11	Director of Operations	Q3/4		Feb	JW request audit remains in plan.
Locum Medical Staff - work to be included in financial savings as noted above.	12	Medical Director	Q3		Oct	Proposed to include aspects as part of financial savings/financial control as noted above.
Deprivation of Liberty Safeguards	13	Director of Primary & LTC	Q1/2	Reasonable	October	FINAL for Oct ARAC
NICE Guidance Arrangements	14	Medical Director	Q1/2	Limited	October	FINAL for Oct ARAC
Medicines Management	15	Medical Director	Q4		April	Proposed to Defer
Mortuary Services	16	Director of Operations	Q2		Dec	Discussion ongoing as to appropriateness and timing of this review.
Primary Care – Managed Practices	17	Director of Operations	Q4		April	Proposed to Defer
Accelerated Cluster Development	18	Director of Primary & LTC	Q3		April	Planning to deliver.
Decarbonisation	19	Strategy planning and	Q3		Dec	Planning to deliver. Work in Progress.
Out of Hours Service	20	Director of Operations	Q4		April	Proposed to Defer

## Audit & Risk Assurance Committee Progress Report

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Existing Planned output	Audit Ref	Executive Lead	Outline Timing	Rating	ARAC	Status/Planning Note
Integrated localities	21	Director of Operations	Q3/4		Feb	Proposed to Defer
Mental Health & LD service - Timely Access	22	Director of Operations	Q2	Reasonable	Oct	Final for Oct ARAC.
Elective Waiting List Management	23	Director of Operations	Q3		Feb	Planning to deliver
Emergency Planning -	24	Public Health	Q2		Feb	Planning to deliver. Request to defer audit work until after Oct confirmed by DoPH.
IT/Digital - Cloud / azure migration (IT Team)	25	Finance	Q2/3		Dec	Proposed to Defer - Discussion with mgt and IT Audit. Cloud migration not progressing as planned,
IT Digital - Technical resilience (IT Team)	26	Finance	Q3		Dec	Planning to deliver
New Directorate Governance Arrangements.	27	Operations.	Q3/4		Feb	Proposed to Defer
Theatres Trays & Loans Follow up.	28	Operations	Q3		Feb	Time to be used for follow up Theatre trays
Mental Health Contracting & Commissioning	29	Operations	Q2		Dec	Proposed to Defer
Action Plan Implementation.	-	Corporate Governance	Q1-4		----	Work happening on a continuing basis.

# Audit & Risk Assurance Committee Progress Report

Existing Planned output	Audit Ref	Executive Lead	Outline Timing	Rating	ARAC	Status/Planning Note
Major Programme/Project Provision (SSU)	30	Director of Strategy & Planning	3/4		Feb	Planning to deliver
Estates Assurance - Estate Condition (SSU)	31	Director of Operations	2/3		Oct/Dec	Draft report, now Dec ARAC
Integrated Audit & Assurance Plans (SSU)– Major Programmes –Cross Hand Health & Wellbeing Centre -GGH Fire Enforcement (BJC1)	-				Dec Feb	Planning to deliver
PROPOSED TO BE ADDED						
22/23 follow up Job Planning					Apr	
22/23 follow up Strategic Programme Gov.					Dec	
WGH RAAC Internal Major incident.					Dec	
MHLD DWP – patients affairs and monies.					April	
In year follow up -Nice Guidance follow up. (Current draft report limited)					Feb	
In year follow up BGH Q&S follow up. (If current wok becomes limited)					Apr	
Contracts under seal (supportive / advisory)					Dec	

**APPENDIX B**

**HDUHB Internal Audit Plan 2023/2024 – Revised Plan 2023/24 (Oct 2023)**

<b>Planned output</b>	<b>Executive Lead</b>	<b>Outline Timing</b>	<b>ARAC</b>
Governance - Targeted Intervention Actions	Director of Corporate Governance /CEO	Q1/2	August
Board Oversight	Corporate Governance /CEO	Q2	Oct
Quality and Safety Governance Bronglais	Director of Nursing, Quality & Patient Experience	Q2	Oct
Quality and Safety - New Quality Standards	Nursing, Quality & Patient Experience	Q3/4	April
TUEC - Discharge Management	Director of Operations	Q3/4	April
Workforce Strategies – Site Stabilisation	Director of Workforce & OD	Q3	Dec
Agency / Rostering	Director of Workforce & OD	Q3/4	Feb
Financial Management to become - Financial Savings & Financial Control	Director of Director of Finance	Q3	Feb
Transforming Urgent & Emergency Care	Director of Operations	Q3	Feb
Records Management – Records Digitisation Follow up	Director of Operations	Q4	April
Cleanliness / Cleaning Standards	Director of Operations	Q3/4	Apr
Deprivation of Liberty Safeguarding	Director of Primary& LTC	Q1/2	Oct
NICE Guidance	Medical Director	Q1/2	Oct
Accelerated Cluster Development	Director of Primary& LTC	Q3	April

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Planned output	Executive Lead	Outline Timing	ARAC
Decarbonisation	Strategy and planning	Q3	Dec
Mental Health & LD service - Timely Access	Director of Operations	Q2	Oct
Elective Waiting List Management	Director of Operations	Q3	April
Emergency Planning -	Director of Public Health	Q3	Feb
IT Digital - Technical resilience	Director of Finance	Q3	Dec
Theatres - Trays Follow up.	Director of Operations	Q3	Feb
Action Plan Implementation.	Director of Corporate Governance	Q1-4	----
Major Programme/Project Provision (SSU)	Director of Strategy & Planning	3/4	Feb
Estates Assurance - Estate Condition (SSU)	Director of Operations	2/3	Dec
Integrated Audit & Assurance Plans (SSU)– Major Programmes –Cross Hand Health & Wellbeing Centre			Dec
-GGH Fire Enforcement (BJC1)			Feb
Job Planning Follow up	Medical Director	Q3/4	April
Strategic Programme Governance Follow up.	Director of Finance & Director Corporate Governance	Q3	Dec
WGH RAAC Internal Major incident.	Director of Operations	Q3	Dec
MHLD DWP – patients affairs and monies.	Director of Operations	Q4	April

## Audit & Risk Assurance Committee Progress Report

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<b>Planned output</b>	<b>Executive Lead</b>	<b>Outline Timing</b>	<b>ARAC</b>
Nice Guidance follow up.	Medical Director	Q4	Feb
Follow up BGH Q&S follow up.	Director of Operations	Q4	April
Contracts under seal (non-opinion/advisory)	Director Corporate Governance	Q2/3	Dec



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