



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

DYDDIAD Y CYFARFOD: DATE OF MEETING:	11 May 2023
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 2022/23.

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 2022/23 year and assurance from the finalised audit reports.

Amcanion: (rhaid cwblhau) Objectives: (must be completed)	
Cyfeirnod Cofrestr Risg Datix a Sgôr Cyfredol: Datix Risk Register Reference and Score:	Internal Audit reports cover a range of organisational risks.
Galluogwyr Ansawdd: Enablers of Quality: Quality and Engagement Act (sharepoint.com)	Not Applicable
Parthau Ansawdd: Domains 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

Gwybodaeth Ychwanegol: Further Information:	
Ar sail tystiolaeth: Evidence Base:	Internal Audit Plan & Charter. Individual Internal Audit reports. Evidence gathered as part of the delivery of audit assignments.
Rhestr Termiau: Glossary of Terms:	Contained within the reports.
Partion / Pwyllgorau â ymgynhorwyd ymlaen llaw y Cyfarfod Bwrdd Iechyd Prifysgol: Parties / Committees consulted prior to University Health Board:	Board Secretary ARAC Chair 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

May 2023

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 2022/23 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	
Job Planning	Limited	
Records Digitisation	Limited	
Planned Care Service Reset & Recovery	Reasonable	
Regional Integration Fund	Reasonable	
Withybush Fire Enforcement Works Phase 1	Reasonable	

3. Internal Audit Plan 2022/23 - Planning and Delivery Update

3.1 In addition to the audits reported as Final, four audits are at draft stage with the audit field work for the remaining two being drawn to completion. All reports from the current year plan are on track to be agreed and finalised in time for inclusion within the Final Head of Internal Audit Annual Report and Opinion for 22/23 which will be presented to the June ARAC meeting. The assignment status schedule at Appendix A setting out the current progress of audits

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
Lessons Learned	Draft	Initial delay in provision of key information, with some further work required to complete the audit. Draft report issued.	June
Theatre Loan Trays & Single Use Consumables	Draft	Draft report issued on 2 nd May	June
Financial Management	Initial draft	Audit fieldwork being concluded, and report prepared.	June
Agency & Rostering	WIP	Audit fieldwork being concluded	June
Transformation Programme Governance	WIP	Audit fieldwork being concluded	June

3.3 The Draft Head of Internal Audit Annual Report & Opinion for 22/23 has been prepared and subject to the finalisation of the remaining audits and review by the Director of Audit & Assurance, a Reasonable Assurance rating will be given.

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 delivered. Ongoing meetings with Counter Fraud and Audit Wales have also continued.

Appendix A – HDUHB Internal Audit Plan 2022/23 – Assignment Status Schedule

Audit Output	Audit Type	Outline timing	Planned ARAC	Executive Lead	Progress Status	Assurance	H	M	L
Public Inquiry Preparedness	2	Q1/2	Aug	Corporate Governance	FINAL	Substantial	-	-	-
Quality and Safety Governance Framework	3	Q2	Oct	Nursing Quality & Patient Experience	FINAL	Reasonable	-	2	-
Planned Care Service Reset and Recovery	3	Q2	Dec	Director of Operations	FINAL	Reasonable	-	2	-
Agency Nursing & Rostering	2	Q4	May	Director of Workforce & OD	WIP				
Overpayment of Salary	1	Q1/2	Aug	Director of Workforce & OD	FINAL	Limited	3	1	-
Financial Management	3	Q2/3	May	Director of Finance	WIP				
Continuing Health Care	2	Q3	Dec	Primary, Community and Long Term Care	FINAL	Reasonable	-	2	1
Directorate Governance Withybush	2	Q1/2	Oct	Director of Operations	FINAL	Reasonable	1	5	-
Directorate Governance Glangwili	2	Q1/2	Aug	Director of Operations	FINAL	Reasonable	1	4	1
Individual Patient Funding Requests (IPFR)	2	Q2/3	Feb	Medical Director	FINAL	Reasonable	1	-	-
Safety Indicators	2	Q3	Feb	Nursing Quality & Patient Experience	FINAL	Reasonable	1	2	-

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Patient Experience	2	Q3	Apr	Nursing Quality & Patient Experience	FINAL	Reasonable	-	2	-
<i>Lessons learned</i>	2	Q3	Feb	<i>Nursing Quality & Patient Experience</i>	<i>Draft</i>	<i>Reasonable</i>	-	2	1
Falls	2	Q1/2	Oct	Nursing Quality & Patient Experience	FINAL	Reasonable	1	5	-
Job planning	2	Q3/4	May	Medical Director	FINAL	Limited	2	1	1
Fitness for Digital	2	Q2	Dec	Director of Finance	FINAL	---			
Cyber Security	2	Q2	Oct	Director of Finance	FINAL	Substantial		1	1
IT Infrastructure	2	Q1/2	Aug	Director of Finance	FINAL	Reasonable	1	3	2
Records Digitisation	1	Q3/4	Apr	Director of Finance	FINAL	Limited	2	2	-
Fire Governance	2	Q1/2	Aug	Director of Operations	FINAL	Substantial	-	1	-
Regional Integration Fund	2	Q2/3	Feb	Primary, Community and Long Term Care	Final	Reasonable	1	1	-
Welsh Language follow up	1	Q2	Feb	Chief Executive	FINAL	Reasonable	-	-	-
Tritech follow up	1	Q3	Oct	Medical Director	FINAL	Substantial	-	-	-
Non-clinical temporary staffing follow up	1	Q3	Feb	Director Workforce and OD	FINAL	Reasonable	-	2	-
IT WPAS follow up	1	Q1/2	Aug	Finance Director	FINAL	Substantial	-	1	-
Prevention of Self Harm follow up	1	Q3/4	April	Nursing, Quality & Patient Experience	FINAL	Reasonable	-	3	-
Glangwili Hospital - Women and Children Development	3	Q4	Feb	Director of Operations	FINAL	Reasonable	-	2	1

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Estates Assurance – Decarbonisation	2	Q2	Oct/Dec	Directors of Finance & Planning	FINAL	n/a	-	-	-
Withybush General Hospital Fire Precautions: Phase 1	2	Q1	Aug	Director of Operations	FINAL	Reasonable	-	8	4
Withybush Fire Enforcement Works Phase 1	2	Q4	April	Director of Operations	FINAL	Reasonable	1	6	2
Glangwili Fire Precautions	2	Q2	Feb	Director of Operations	FINAL	Reasonable	-	8	3
Major Project/Programme Provision - HMWW	2	Q3/4	April	Director of Planning	FINAL	n/a			
Blackline Financial System	2	Q2/3	Dec	Director of Finance	FINAL	Substantial	-	-	-
Follow up Overpayments of Salary	1	Q3/4	Feb	Director of Workforce & OD	FINAL	Reasonable	-	-	-
Strategic Transformation Programme Governance	2	Q3	May	Director of Finance	WIP				
<i>Theatre Loan Trays & Consumables</i>		<i>Q4</i>	<i>May</i>	<i>Director of Operations</i>	<i>Draft</i>	<i>Limited</i>	<i>7</i>	<i>4</i>	<i>1</i>

Description of Audit Categories.

A brief explanation of each audit type is show below and the definition will be included in each progress report. The planned category type is shown against each audit in the status schedule above.

Audit type 1

Typically, a standard audit, in terms of planned time requirements, coverage and complexity. Some routine coverage and testing included. Much of the testing is likely to be quantitative in nature. The time requirement used for planning purposes is twenty days.

Audit Type 2

Typically planned time requirements, coverage, and complexity are greater than type1. May include broader coverage of audit areas and increased requirements for the volume and complexity of testing or documentation review and a larger number of meetings. Testing is likely to be both quantitative and qualitative in nature requiring judgements. Potential increase in the level of risk of audit area. The time requirement used for planning purposes is twenty-five days.

Audit type 3

Similar to type 2 with coverage of an audit area with even more volume, complexity, and a greater level of risk. The time requirement used for planning purposes is thirty days.



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