

Audit Committee Update – Hywel Dda University Health Board

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Audit Committee Update

About this document

- 1 This document provides the Audit Committee with an update on current and planned Audit Wales work. Accounts and performance audit work are considered, and information is also provided on the Auditor General's wider programme of national value-for-money examinations and the work of our Good Practice Exchange (GPX).

Accounts audit update

- 2 **Exhibit 1** summarises the status of our key accounts audit work currently underway.

Exhibit 1 – Accounts audit work

Area of work	Current status
Audit of the 2019-20 Charitable Funds Accounts	Final accounts were certified in December, ahead of the Charity Commission's deadline of 31 January 2021.
Audit of the 2020-21 Accountability Report and Financial Statements	A new Audit Manager (Financial) has allocated to the Health Board and audit planning is underway.

Performance audit update

- 3 The following tables set out the performance audit work included in our current and previous Audit Plans, summarising:
- completed work since the last Audit Committee update (**Exhibit 2**);
 - work that is currently underway (**Exhibit 3**); and
 - planned work not yet started or revised (**Exhibit 4**).

Exhibit 2 – Work completed

Area of work	Considered by Audit Committee
Annual Audit Report 2020	December 2020
<u>Structured Assessment 2020</u>	October 2020
<u>Counter Fraud Arrangements</u>	August 2020

Exhibit 3 – Work currently underway

Topic and relevant Executive Lead	Focus of the work	Current status and Audit Committee consideration
Orthopaedic services – follow up Executive Lead – Chief Operating Officer	This review will examine the progress made in response to our 2015 recommendations. The findings from this work will inform the recovery planning discussions that are starting to take place locally and help identify where there are opportunities to do things differently as the service looks to tackle the significant elective backlog challenges. Our findings will be summarised into a single national report with supplementary	Report being drafted June 2021

Topic and relevant Executive Lead	Focus of the work	Current status and Audit Committee consideration
	outputs setting out the local position for each health board.	
<p>Review of WHSSC</p> <p>Executive Lead – Chief Executive Officer</p>	<p>This work will use aspects of our structured assessment methodology to examine the governance arrangements of WHSSC. Our findings will be summarised into a single national report.</p>	<p>Report in clearance</p> <p>June 2021</p>
<p>Review of the sustainable use of RTT monies</p> <p>Executive Lead – Chief Operating Officer</p>	<p>The focus of this work will examine whether the Health Board’s use of RTT funding in 2019-20 resulted in sustainable solutions for reducing waiting times and the extent to which these can be used to aid recovery from the COVID-19 pandemic.</p>	<p>Report being drafted</p> <p>April 2021</p>
<p>Test, Track and Protect</p> <p>Executive Lead – Director of Public Health</p>	<p>In response to the COVID-19 pandemic, this work will take the form of an overview of the whole system governance arrangements for Test, Track and Protect, and of the Local COVID-19 Prevention and Response Plans for each part of Wales.</p>	<p>Report in clearance and due for national publication on 18 March</p> <p>April 2021</p>
<p>Quality Governance</p> <p>Executive Lead – Director of Nursing, Quality and Patient Experience / Deputy Chief</p>	<p>This work will allow us to undertake a more detailed examination of factors underpinning quality governance such as strategy, structures and processes, information flows, and reporting. This work follows our joint review of Cwm Taf Morgannwg UHB and as a result of findings of previous</p>	<p>Fieldwork underway</p> <p>June 2021</p>

Topic and relevant Executive Lead	Focus of the work	Current status and Audit Committee consideration
Executive and Medical Director	structured assessment work across Wales which has pointed to various challenges with quality governance arrangements.	
Structured Assessment Executive Lead – Board Secretary / Director of Finance	This work will continue to reflect the ongoing arrangements of NHS bodies in response to the COVID-19 emergency. The work will be undertaken in two phases. Phase 1 will review the effectiveness of operational planning arrangements to help NHS bodies continue to respond to the challenges of the pandemic and to recover and restart services. Phase 2 will examine how well NHS bodies are embedding sound arrangements for corporate governance and financial management, drawing on lessons learnt from the initial response to the pandemic.	Fieldwork underway – Phase 1 Phase 2 due to start in May 2021 August 2021
Vaccination rollout Deputy Chief Executive and Medical Director	This fact-based review will provide a high-level overview on key aspects relating to the administration, planning and approach for the rollout of vaccinations in Wales. This review will not seek to investigate detailed arrangements within health bodies.	Fieldwork underway April 2021

Exhibit 4 – Planned work not yet started or revised

Topic and relevant Executive Lead	Focus of the work	Current status and Audit Committee consideration
Review of Unscheduled Care Executive Lead – Chief Operating Officer	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. Once completed, we will use this data analysis to determine which aspects of the unscheduled care system to review in more detail.	Data analysis currently being completed with a national commentary due for publication in June. Further work not yet started
Local work 2020 (TBC)	The precise focus of this work is still to be determined.	TBC
Local work 2021 (TBC)	The precise focus of this work is still to be determined.	TBC

Good Practice events and products

- 4 In addition to the audit work set out above, we continue to seek opportunities for finding and sharing good practice from all-Wales audit work through our forward planning, programme design and good practice research.
- 5 In response to the Covid-19 pandemic, we have established a **Covid-19 Learning Project** to support public sector efforts by sharing learning through the pandemic. This is not an audit project; it is intended to help prompt some thinking, and hopefully support the exchange of practice. We have produced a number of outputs as part of the project which are relevant to the NHS, the details of which are available [here](#).
- 6 We plan to hold a Covid-19 Learning Week during the week commencing 8 March. Details of future events are available on the [GPX website](#).

NHS-related national studies and related products

- 7 The Audit Committee may also be interested in the Auditor General's wider programme of national value for money studies, some of which focus on the NHS and pan-public-sector topics. These studies are typically funded through the Welsh Consolidated Fund and are presented to the Public Accounts Committee to support its scrutiny of public expenditure.
- 8 **Exhibit 5** provides information on the NHS-related or relevant national studies published since our last Committee Update. It also includes all-Wales summaries of work undertaken locally in the NHS.

Exhibit 5 – NHS-related or relevant studies and all-Wales summary reports

Title	Publication Date
Cyber Resilience in the Public Sector	January 2021
<u>Doing it Differently, Doing it Right</u>	January 2021
<u>Procurement and Supply of PPE</u>	December 2020



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