

## Audit Committee Update – Hywel Dda University Health Board

Date issued: August 2021

Document reference: 2069A2020-21

This document has been prepared for the internal use of Hywel Dda University Health Board as part of work performed/to be performed in accordance with statutory functions.

The Auditor General has a wide range of audit and related functions, including auditing the accounts of Welsh NHS bodies, and reporting on the economy, efficiency and effectiveness with which those organisations have used their resources. The Auditor General undertakes his work using staff and other resources provided by the Wales Audit Office, which is a statutory board established for that purpose and to monitor and advise the Auditor General.

Audit Wales is the non-statutory collective name for the Auditor General for Wales and the Wales Audit Office, which are separate legal entities each with their own legal functions as described above. Audit Wales is not a legal entity and itself does not have any functions.

In the event of receiving a request for information to which this document may be relevant, attention is drawn to the Code of Practice issued under section 45 of the Freedom of Information Act 2000. The section 45 Code sets out the practice in the handling of requests that is expected of public authorities, including consultation with relevant third parties. In relation to this document, the Auditor General for Wales, the Wales Audit Office and, where applicable, the appointed auditor are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to Audit Wales at [infoofficer@audit.wales](mailto:infoofficer@audit.wales).

# Contents

Audit Committee update	
About this document	4
Accounts audit update	4
Performance audit update	5
Good Practice events and products	8
NHS-related national studies and related products	8

# 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 2020-21 Accountability Report and Financial Statements	Audit work is complete.  The Audit Committee and Board considered our audit report on 10 June. The Auditor General for Wales placed an opinion on the accounts on 15 June and laid them before the Senedd on the 16 June.
Audit of the 2020-21 Charitable Funds Accounts	Planned for late 2021

## 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
<u>Rollout of the COVID-19 vaccination programme in Wales</u>	June 2021
Structured Assessment 2021 Phase 1 – Operational Planning	June 2021
<u>Welsh Health Specialised Services Committee Governance Arrangements</u>	August 2021

### 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	Report being drafted  October 2021

Topic and relevant Executive Lead	Focus of the work	Current status and Audit Committee consideration
	backlog challenges. Our findings will be summarised into a single national report with supplementary outputs setting out the local position for each health board.	
<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 due to go out for external clearance</p> <p>October 2021</p>
<p>Quality Governance</p> <p>Executive Lead – Director of Nursing, Quality and Patient Experience / Deputy Chief Executive and Medical Director</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 structured assessment work across Wales which has pointed to various challenges with quality governance arrangements.</p>	<p>Report due to go out for external clearance. Feedback meeting scheduled for 9 September</p> <p>October 2021</p>
<p>Structured Assessment</p> <p>Executive Lead – Board Secretary / Director of Finance</p>	<p>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</p>	<p>Report complete – Phase 1</p> <p>Phase 2 underway</p> <p>October 2021</p>

Topic and relevant Executive Lead	Focus of the work	Current status and Audit Committee consideration
	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.	

**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 completed. A whole system commentary alongside the data tool is due for publication in October.  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](#). This includes the material from our COVID-19 Learning Week held in March 2021.
- 6 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 Since the last Audit Committee meeting, there have been no NHS-related or relevant national studies published.







Audit Wales

24 Cathedral Road

Cardiff CF11 9LJ

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: [info@audit.wales](mailto:info@audit.wales)

Website: [www.audit.wales](http://www.audit.wales)

We welcome correspondence and telephone calls in Welsh and English.  
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.