

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

DYDDIAD Y CYFARFOD: DATE OF MEETING:	05 May 2021
TEITL YR ADRODDIAD: TITLE OF REPORT:	Audit & Assurance Services 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 progress report provides the Audit & Risk Assurance Committee (ARAC) with the current position in relation to the delivery of the Internal Audit Plan for 2020/21.

The Draft Head of Internal Audit Annual Report and Opinion for 2020/21 provides an overall opinion on the adequacy and effectiveness of the organisation's framework of governance, risk management and control. The draft version provides the Committee with an early opportunity to consider the opinion, noting that updates to the document will be made as required prior to its finalisation.

Cefndir / Background

The work undertaken by Internal Audit is in accordance with its plan of work, 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 and outcomes of audits completed since the previous meeting of the committee.

The annual report sets out the Draft Head of Internal Audit opinion together with the summarised results of the internal audit work performed during the year, which support the overall opinion. The report also includes a summary of audit performance in comparison to the plan and an assessment of conformance with the Public Sector Internal Audit Standards.

Asesiad / Assessment

The findings and assurance ratings from the Internal Audit Reports provide the Committee with a level of assurance as to the adequacy of the risk, governance and control environment in the areas audited.

The Draft Head of Internal Audit Annual Report and Opinion for 2020/21 gives a Reasonable overall opinion on the adequacy and effectiveness of the Health Board's framework of governance, risk management and control.

Argymhelliad / Recommendation

The Audit & Risk Assurance Committee is asked to consider the Internal Audit Progress Report, the assurances available from the finalised reports and the Draft Annual Opinion.

Amcanion: (rhaid cwblhau) Objectives: (must be completed)	
Committee ToR Reference Cyfeirnod Cylch Gorchwyl y Pwyllgor	5.16 The Committee shall ensure that there is an effective internal audit and capital/PFI 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. 5.17 This will be achieved by: 5.17.1 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; 5.17.2 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;
Cyfeirnod Cofrestr Risg Datix a Sgôr Cyfredol: Datix Risk Register Reference and Score:	Not applicable
Safon(au) Gofal ac Iechyd: Health and Care Standard(s):	All Health & Care Standards Apply
Amcanion Strategol y BIP: UHB Strategic Objectives:	All Strategic Objectives are applicable
Amcanion Llesiant BIP: UHB Well-being Objectives: Hyperlink to HDdUHB Well-being Statement	Not Applicable

Gwybodaeth Ychwanegol: Further Information:	
Ar sail tystiolaeth: Evidence Base:	Internal Audit plan. Evidence gathered as part of the delivery of audit assignments.
Rhestr Termiau: Glossary of Terms:	Contained within the body of the report.

Partïon / Pwyllgorau â ymgynhorwyd ymlaen llaw y Pwyllgor Archwilio a Sicrwydd Risg: Parties / Committees consulted prior to Audit and Risk Assurance Committee:	Executive Directors and Senior managers relevant to the individual audits. Board Secretary.
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Effaith: (rhaid cwblhau) Impact: (must be completed)	
Ariannol / Gwerth am Arian: Financial / Service:	Not applicable
Ansawdd / Gofal Claf: Quality / Patient Care:	Not applicable
Gweithlu: Workforce:	Not applicable
Risg: Risk:	Not applicable
Cyfreithiol: Legal:	Not applicable
Enw Da: Reputational:	Not applicable
Gyfrinachedd: Privacy:	Not applicable
Cydraddoldeb: Equality:	Not applicable

Hywel Dda University Health Board

Audit & Risk Assurance Committee

May 2021

Internal Audit Progress Report

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3. Delivery and Planning Update




Appendix A - Assignment Status Schedule

1. INTRODUCTION

- 1.1.** This progress report provides the Audit & Risk Assurance Committee (ARAC) with the current position in relation to the 2020/21 Internal Audit work programme.
- 1.2.** The report includes details of the progress made to date against individual assignments and outcomes from finalised Internal Audit reports, along with details regarding the delivery of the plan and any required updates.

2. OUTCOMES FROM COMPLETED AUDIT REVIEWS

- 2.1** A number of audits have been finalised since the previous meeting of the committee and are highlighted in the table below along with the allocated assurance ratings. The full versions of these reports are included on the agenda as separate items.

ASSIGNMENT	ASSURANCE RATING	
Women and Children's Capital Scheme	Limited	
Health & Safety	Reasonable	
Data Modelling	Substantial	

3. DELIVERY & PLANNING UPDATE

3.1 The detail of the planned of audit work for the year, along with progress is outlined in the assignment status schedule at Appendix A. The schedule also gives the detail of the finalised audits, along with those at draft stage and work in progress. All remaining audit work is on track to be completed prior to the issuing of the Final Annual Report and Opinion.

3.2 The table below highlights audits that had been scheduled to be finalised for this meeting of the Committee, however, have not made the required deadline.

Audit delayed	Planned ARAC	Current position	Rating (if available)	Reason	Revised ARAC
Specific Brexit Risks	April			Delivery of audit took slightly long than planned, along with a delay in receiving some key information, which has now been resolved.	June 10th
Covid Governance Update	April			Delivery of audit took slightly long than planned.	June 10th

3.3 Head of Internal Audit Annual Report and Opinion 20/21 – The Draft Annual Report and Opinion is on the Committee agenda for consideration.

Appendix A – HDUHB Internal Audit Plan 2020/21 – Progress for May 2021 ARAC

Planned output	Outline timing	Current progress	Executive Lead	ARAC	Assurance	H	M	L
Corporate governance, risk and regulatory compliance								
Governance & Risk Overview	Q1-4	---	Board Secretary	Annual report	N/a	-	-	-
Health and Care Standards	Q4	FINAL	Director of Nursing, Quality & Patient Experience	Feb	Substantial			
Welsh Risk Pool Claims	Q3/4	FINAL	Director of Nursing, Quality & Patient Experience	Feb	Substantial	-	1	-
Standards of Behaviour (18 Audit Days)	Q3/4	FINAL	Board Secretary	Aug	Reasonable		3	
Governance Review (45 Audit Days) (Linked with Financial Governance below)	Q1/2	FINAL	Board Secretary	Oct	-----	-	-	-
Governance Review – Update	Q4	WIP	Board Secretary	Apr	n/a			

Planned output	Outline timing	Current progress	Executive Lead	ARAC	Assurance	H	M	L
Strategic Planning, Performance								
Research and Development Follow up (15 audit Days)	Q1/2	Final	Medical Director	Oct	Reasonable	-	-	-
Partnership Governance - Integrated Care Fund (28 Audit Days)	Q1/2	Final	Director of Primary, Community and Long Term Care.	Oct	Limited	4	4	0
Review of Specific Brexit Risks	Q4	WIP		Apr	-			
Vaccination programme	Q4	Final	Director of Public Health	Apr	n/a	-	-	-
Financial Governance and management								
Core Financial Systems (Accounts Receivable) (16 Audit Days)	Q2	FINAL	Director of Finance	Oct	Reasonable	-	4	-
Financial Governance (*part of Governance audit)	Q1/2	(FINAL)	Director of Finance	Oct	---	-	-	-
Finance Team Transformation	Q2/3	FINAL	Director of Finance	Dec	Substantial	-	1	-
Charitable Funds (20 Audit Days)	Q1/2	FINAL	Director of Nursing, Quality & Patient Experience	Aug	Substantial	-	1	-

Planned output	Outline timing	Current progress	Executive Lead	ARAC	Assurance	H	M	L
Contracting follow up	Q4	FINAL	Director of Finance	Feb	Reasonable	-	-	-
Clinical governance quality & safety								
Quality & Safety Governance (25 audit days)	Q3	FINAL	Director of Nursing, Quality & Patient Experience	Dec	Reasonable	-	3	-
Additional Learning Needs & Educational Tribunal Act (21 Audit Days)	Q2	FINAL	Director of Therapies & Health Sciences	Oct	Reasonable	-	2	-
Patient Experience	Q3/4	FINAL	Director of Nursing, Quality & Patient Experience	Apr	Reasonable	1	-	1
Closure of Actions (25 audit days)	Q3/4	FINAL	Director of Nursing, Quality & Patient Experience	Feb	Reasonable		2	
Information Governance and Security								
IM&T Control & Risk Assessment	Q2	FINAL	Director of Finance	Oct	n/a	-	-	-
Data Modelling	Q4	FINAL	Director of Finance	Apr	Reasonable		1	3
Information Governance	Q2	FINAL	Director of Finance	Oct	Substantial	-	-	-

Planned output	Outline timing	Current progress	Executive Lead	ARAC	Assurance	H	M	L
Information technology in response to COVID	Q2	FINAL	Director of Finance	Dec	Substantial			
WCCIS	Q2	FINAL	Director of Finance	Dec	Reasonable	1	-	-
Operational service and functional management								
Follow up Bronglais Directorate Review (16 Audit Days)	Q1/2	FINAL	Director of Operations	Oct	Reasonable	-	-	-
Records Management Follow up (15 Audit Days)	Q2	FINAL	Director of Operations	Oct	Limited			
Workforce management								
Consultants Job Planning – Quality	Q3/4	FINAL	Medical Director	Feb	n/a	-	-	-
Agility to flex workforce to COVID planning	Q3	FINAL	Workforce & OD Director	Dec	Substantial	-	1	-
Capital and Estates								
Environmental Sustainability Reporting (16 Audit Days)	Q2	FINAL	Director of Operations	Aug	Substantial	-	-	1

Planned output	Outline timing	Current progress	Executive Lead	ARAC	Assurance	H	M	L
Follow up:(Capital)	Q3	FINAL	Director of Planning, Performance and Commissioning	Feb	Reasonable	-	-	-
Follow up: Estates	Q3	FINAL	Director of Operations	Feb	Substantial	-	-	-
Withybush Palliative Care, Oncology and Haematology Inpatient Facility (wards 9 &10)	Q2	WIP	Director of Planning, Performance and Commissioning					
Women & Children’s Phase 2	Q4	FINAL	Director of Operations	April	Limited	1	12	-
Backlog Maintenance	Q2	FINAL	Director of Operations	Dec	Reasonable	1	8	1
Health & Safety	Q3	FINAL	Director of Nursing, Quality & Patient Experience	Feb	Reasonable	-	7	-
Fire Safety	Q4	FINAL	Director of Operations	April	Substantial	-	1	2
Capital Governance Arrangements (Advisory Review)	Q3	Briefing Paper Finalised.	Director of Finance	Dec	N/A			
Service Modernisation Project at Bronglais General Hospital - Front of House Scheme – Final Account audit.	--	Final	Director of Finance	April	N/A			



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