

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 2021-22 Accountability Report and Financial Statements	Audit planning ongoing. Audit Plan presented to ARAC in April 2022.
Audit of the 2021-22 Charitable Funds Accounts	Audit planning due to start autumn of 2022.

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
Structured Assessment 2021 Phase 2 – Corporate Governance and Financial Management Arrangements	February 2022
Quality Governance	October 2021
<u>Welsh Health Specialised Services Committee Governance Arrangements</u>	August 2021
<u>Rollout of the COVID-19 vaccination programme in Wales</u>	June 2021
<u>Structured Assessment 2021 Phase 1 – Operational Planning</u>	June 2021

Exhibit 3 – Work currently underway

Topic and relevant Executive Lead	Focus of the work	Current status and Audit Committee consideration
<p>Orthopaedic services – follow up</p> <p>Executive Lead – Director of Operations</p>	<p>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 outputs setting out the local position for each health board.</p>	<p>Date of publication realigned with anticipated publication date of national planned care.</p>
<p>Review of the sustainable use of RTT monies</p> <p>Executive Lead – Director of Operations</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>Review being reconsidered</p>
<p>Review of operational governance arrangements – Mental Health & Learning Disabilities</p> <p>Executive Lead – Director of Operations</p>	<p>This review will follow on from our Quality Governance and Structured Assessment work and examine the effectiveness of the governance arrangements within the Mental Health & Learning Disabilities directorate.</p>	<p>Project brief</p> <p>August 2022</p>

Topic and relevant Executive Lead	Focus of the work	Current status and Audit Committee consideration
<p>Review of Unscheduled Care</p> <p>Executive Lead – Director of Operations</p>	<p>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. The work will include an examination of the actions being taken by NHS bodies, local government, and Regional Partnership Boards to secure timely and safe discharge of patients from hospital to help improve patient flow. We also plan to review progress being made in managing unscheduled care demand by helping patients access services which are most appropriate for their unscheduled care needs.</p>	<p>Data analysis completed. A whole system commentary alongside the data tool is due for publication in April 2022.</p> <p>Detailed review of patient flow and discharge due to commence in May 2022</p>

Exhibit 4 – Planned work not yet started or revised

Topic and relevant Executive Lead	Focus of the work	Current status and Audit Committee consideration
<p>Review of operational governance arrangements across service directorates</p> <p>Executive Lead – Director of Operations</p>	<p>This work will look to review the effectiveness of the arrangements for governance at an operational level across the service directorates. This work will follow on from internal work currently being undertaken by the Health Board to strengthen governance arrangements within the directorates, as well as the local work we will undertake focusing</p>	<p>TBC</p>

Topic and relevant Executive Lead	Focus of the work	Current status and Audit Committee consideration
	specifically on the Mental Health & Learning Disabilities Directorate.	

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 Details of future events are available on the [GPX website](#).

NHS-related national studies and related products

- 6 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.
- 7 Since our last Committee Update, there have been no relevant reports published.



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