



**PWYLLGOR STRATEGAETH A CHYNLLUNIO
STRATEGY AND PLANNING COMMITTEE**

DYDDIAD Y CYFARFOD: DATE OF MEETING:	25 June 2026
TEITL YR ADRODDIAD: TITLE OF REPORT:	Annual Review of Managed Practices
CYFARWYDDWR ARWEINIOL: LEAD DIRECTOR:	Andrew Carruthers, Chief Operating Officer
SWYDDOG ADRODD: REPORTING OFFICER:	Rhian Bond, Assistant Director of Primary Care

Pwrpas yr Adroddiad (dewiswch fel yn addas)

Purpose of the Report (select as appropriate)

Er Sicrwydd/For Assurance

ADRODDIAD SCAA

SBAR REPORT

Sefyllfa / Situation

At the time of review, no formal mechanism was in place for the oversight of Health Board Managed Practices. This prompted a discussion within the Primary Care Contracts Review Group (PCCRG), including the Local Medical Committee (LMC) member, who agreed that the introduction of a process would provide appropriate oversight and help inform the future direction of Managed Practices.

Cefndir / Background

An Internal Audit report into Managed Practices was undertaken in the latter part of 2024 and published in early 2026 (Appendix 1). The report provided a reasonable assurance, with limited assurance and a high priority regarding Managed Practice budgets and the future strategic direction for Managed Practices.

Work had previously been undertaken in establishing baseline budgets for Managed Practices. However, these had not been finalised, and a programme of work is ongoing to agree a baseline budget that is aligned to the current General Medical Services (GMS) contract. This allows for an element of adjustment to take into account the increased costs associated with running a service that has an element of GP locum reliance, along with Transfer of Undertakings (Protection of Employment) (TUPE) staff and Agenda for Change rates of pay (Agenda for Change is not mandated as a pay scale for staff in independent contractor practices).

A strategic plan for Managed Practices had been considered by the Health Board in March 2023; however, this had been superseded with the work to develop the Primary Care and Community Services Strategic Plan (Community By Design). No decision on whether the future model of GP Practices in Hywel Dda University Health Board (HDdUHB) should continue as a mixed economy of independent and managed practices has been reached.

There is no formal mechanism to consider how to return a Health Board Managed Practice back into independent contractor status, however the recent consideration around options for the future of Meddygfa'r Sarn was undertaken in line with the 2006 (063) Welsh Health Circular General Medical Services Practice Vacancies – A Guide to Good Practice. Noting that this guidance is circa 20 years old, this is currently subject to national review, with the expectation that new guidance will be issued.

The current Vacant Practice Process (VPP) requires the Health Board to convene a panel to consider the future of a GP Practice with the outcomes being:

- Commissioning of an Independent Contractor GP Practice either through a GMS or an Alternative Provider Medical Services (APMS) contract
- Dispersal of a Practice list to other neighbouring practices
- Health Board Managed Practice

The membership of the VPP includes representatives from the Local Medical Committee and Llais; however, both have declined voting rights. As a result, recommendations are made by Health Board officers and subsequently considered by the Board.

Asesiad / Assessment

The first annual review of the HDdUHB Managed Practices was held on 22 April 2026. The purpose of the Panel is to consider each managed practice on its own merits and make a recommendation for consideration by a Vacant Practice Panel for the future of that practice. It makes recommendations on the ongoing management or reconfiguration of practices, including potential contractual changes, and supports the development of the Health Board's broader strategic plans. Whilst there has been an upward trend in the recruitment of salaried GPs, there continue to be challenges within the administrative and nursing teams across the majority of the practices that is impacting on service delivery and operational management.

The Panel recognised that the time allocated to the discussion was limited and therefore there were some common challenges such as budgets and workforce that were applicable across several of the practices. Members believed that there was no opportunity to test the market with any of the Managed Practices until such point as the budgets were finalised and the full range of expenditure was available as any procurement exercise would need to be explicit around both the contract value and the associated costs in running the practice, as well as identifying income streams, to ensure that due diligence could be undertaken to safeguard the ongoing sustainability of the practice.

Members also noted that, due to historical recruitment challenges, some Managed Practices had adopted a multi-disciplinary team approach. However increased recruitment of salaried GP has since created tensions within this model and contributed to financial instability. It was also recognised that the recent advice around TUPE when "managing out" a Managed Practice could result in making them less attractive due to existing terms and conditions and rates of pay that are not replicated in independent contractors.

Members of the Panel thought that an annual review of managed practices was appropriate, however without the information required to enable them to be considered as a realistic opportunity this was not something that could be recommended on this occasion. Work is in train to have final budgets in place by 30 June 2026; in doing this work it is recognised that

some of the current budgets may require adjustment and where this is the case a reduction or agreed investment plan will be needed.

Currently the Managed Practices have established Planning and Performance as well as Quality Health and Safety meetings in the diary to have oversight and transparency of their management and any arising issues.

By default, the very issues that are reported as risks around the continued management of managed practices (premises, workforce etc) were the very issues that prevented the panel from being able to make a recommendation on the way forward for each Practice. It is therefore proposed that on conclusion of the budget setting work, the team undertakes an internal review on each of the managed practices to develop a prioritised list for consideration at the next review meeting, with those that have limited risk around budget and workforce being considered first. It is anticipated that this will be undertaken in Quarter 3 to allow for consideration and future reporting on the recommendations ahead of the next financial year.

Argymhelliad / Recommendation

The Committee is asked to:

- **NOTE** the process that has been established
- **RECEIVE ASSURANCE** that a regular review of managed practices will be undertaken to assess their longer-term feasibility.

Amcanion: (rhaid cwblhau)

Objectives: (must be completed)

Committee ToR Reference: Cyfeirnod Cylch Gorchwyl y Pwyllgor:	3.1.14. Seek assurance on plans, systems and processes to deliver health improvement and increase health equity and seek assurance on the work of the Health Board to reduce avoidable health inequalities. 3.1.15. Seek assurances on the development and delivery of the Primary Care and Community Strategic Plan.
Cyfeirnod Cofrestr Risg Datix a Sgôr Cyfredol: Datix Risk Register Reference and Score:	2209 Risk of service disruption due to lack of alternative premises (8) 1852 Risk of non-compliance with national premises guidance due to occupational arrangements (9) 1109 Risk of no doctor days in managed practices (6) 1851 Risk of clinical error in managed practices due to electronic notes not being summarised to the required standard (8) 1850 Risk of infection in managed practices due to inadequate cleaning (12) 2210 Risk to inadequate service delivery in managed practices due to staffing (16)
Parthau Ansawdd: Domains of Quality Quality and Engagement Act (sharepoint.com)	7. All apply
Galluogwyr Ansawdd: Enablers of Quality: Quality and Engagement Act (sharepoint.com)	6. All Apply

Amcanion Strategol y BIP: UHB Strategic Objectives:	All Strategic Objectives are applicable
Amcanion Cynllunio Planning Objectives	7 Primary and community strategic plan
Amcanion Llesiant BIP: UHB Well-being Objectives: Hyperlink to HDdUHB Well-being Objectives Annual Report 2021-2022	9. All HDdUHB Well-being Objectives apply

Gwybodaeth Ychwanegol: Further Information:	
Ar sail tystiolaeth: Evidence Base:	Not Applicable
Rhestr Termau: Glossary of Terms:	Not Applicable
Partion / Pwyllgorau â ymgynhorwyd ymlaen llaw y Pwyllgor Strategaeth a Chynllunio Parties / Committees consulted prior to Strategy and Planning Committee:	Not Applicable

Effaith: (rhaid cwblhau) Impact: (must be completed)	
Ariannol / Gwerth am Arian: Financial / Service:	A budget review to ensure that the managed practice allocations are in line with contractual direction and have an element that allows for Health Board management will hopefully assist in reducing the current risk of over expenditure against budget.
Ansawdd / Gofal Claf: Quality / Patient Care:	Any adjustment (positive or negative) in the current clinical staffing model could have an impact on patient care and outcomes
Gweithlu: Workforce:	Staff are likely to feel challenged by any formal process to change the status quo of managed practices which is likely to impact on retention.

Risg: Risk:	Not Applicable
Cyfreithiol: Legal:	Not Applicable
Enw Da: Reputational:	Any change around a GP practice is likely to raise reputational challenges from both a political and media perspective
Gyfrinachedd: Privacy:	Not Applicable
Cydraddoldeb: Equality:	Not Applicable

Managed Practices

Final Internal Audit Report

2025/26

Hywel Dda University Health Board



Reasonable Assurance

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Review Reference

Fieldwork

Executive Sign Off

Audit Committee

Executive Lead

Audit Team

HDU-2526-25

September – November 2025

3 February 2026

10 February 2026

Andrew Carruthers, Chief Operating Officer

James Johns, Head of Internal Audit

Sophie Corbett, Deputy Head of Internal Audit

Executive Summary

Purpose

Health boards have a statutory duty to ensure the delivery of primary care medical services to their resident population. In the absence of a GP partner contract, it is sometimes necessary for the Health Board to directly manage a practice to ensure service continuity. This is a broad scope, high level review to assess the arrangements in place for the management of key systems and risk areas in relation to Health Board managed practices.

Overview

It was pleasing to note that operational governance arrangements introduced in April 2025 have been adopted, with a Managed Practice Integrated Governance Group holding regular Business, Planning, Performance & People and Quality Health & Safety meetings following the recommended agenda template. These meetings incorporate risk, finance, workforce and quality/safety matters. Engagement with finance business partners has improved during 2024/25, and workforce metrics are positive.

We have concluded **Reasonable** assurance overall. The matters requiring management attention include:

1. Inconsistent risk management practices, with some risks recorded and managed via Datix and others recorded and managed via practice-level registers which in some cases do not follow the Boards risk management methodology. **[Finding 1]**
2. Risk is a standing agenda item for the Managed Practice governance groups and there was evidence of discussion of a specific risk, but there was no evidence that risk registers have been presented and discussed. **[Finding 2]**
3. Budgets are based on historic GMS allocations at the point of transfer to the Health Board and do not reflect actual requirements. **[Finding 3]**
4. Complaints registers were not available for three practices, and those that were do not follow a consistent format. Complaints received and managed by the practices are not graded in line with PTR. **[Finding 4]**
5. A small number of incidents dated prior to March 2025 remain open. **[Finding 5]**
6. The strategic vision for managed practices presented to the Board in March 2023 requires updating. **[Finding 6]**

Full details of matters arising are detailed within the Findings & Agreed Action Plan.

Scope & Assurance Summary

Objectives <small>The objectives and associated assurance ratings are not necessarily given equal weighting when formulating the overall audit opinion.</small>	Related Findings	Assurance
1 Risks are identified, monitored and managed.	1, 2	Reasonable
2 Budgets are determined in line with the GMS contract and financial performance monitored.	3	Limited
3 Incidents, complaints and claims are managed and monitored to assess and ensure quality and safety of services to patients.	4,5	Reasonable
4 Staff absence, training and performance is managed and monitored.	-	Substantial
5 Performance measures have been defined and are regularly monitored and reported within the Health Board.	-	Substantial
6 A strategy for transitioning managed practices back to commissioned services via the GMS contract has been developed and progress reported to the Health Board.	6	Limited

Management Actions

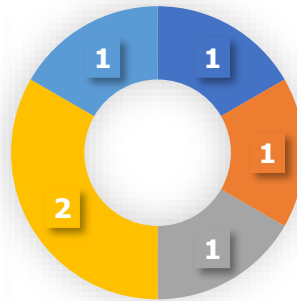


High Priority



Medium Priority

Themes



- Finance Management & Control
- Information, Data Quality & Data Accuracy
- Quality, Safety & Patient Experience
- Risk Management
- Strategy

Risk Types

Financial Loss

Legal & Regulatory Non-Compliance

Quality or Safety Issues

Findings & Agreed Action Plan

Objective 1: Risks are identified, monitored and managed

Reasonable

There are eight risks related to managed practices recorded on Datix, including six amber and one red all of which are above tolerance with mitigating actions identified and evidence of regular review. Most risks are generic and applicable to all practices.

In addition to the risks on Datix, the managed practices within Pembrokeshire also maintain a separate risk register with more operational, practice specific risks recorded. A number of issues were identified with these registers. Separate registers are not maintained for the Carmarthenshire practices. **[Finding 1]**

Whilst risk features as a standing agenda item for the *Managed Practices Integrated Governance Group (IGG)* meetings, risk registers (Datix or otherwise) have not been presented and discussed. However, there is evidence of regular discussion of one Datix risk and escalation to the Primary Care CCG IGG. **[Finding 2]**

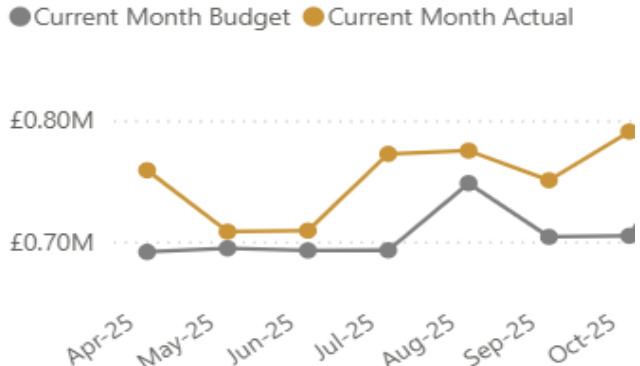
Key Findings	Risk & Impact	Agreed Management Action
<p>1 Inconsistent Risk Management Practices</p> <p>Risk management practices are inconsistent, with practice-level risk registers are maintained by practices in Carmarthenshire but not by those in Pembrokeshire.</p> <p>The risks on these registers are not recorded on Datix. In addition:</p> <ul style="list-style-type: none"> Target scores have not been identified so it is not clear whether the risks are within or above tolerance (and therefore whether further action and/or escalation is required). In some cases the risk assessment matrix had not been correctly applied to determine the current risk assessment score and RAG rating, which could cause confusion and misinterpretation of the risk significance. Ashgrove risks had not been reviewed since April 2025 	<p>Materialisation of risks due to improper management/mitigation.</p>	<p>Agreed Action:</p> <p>Risks for all MPs will be reviewed, streamlined and captured and managed via the Datix system.</p> <p>All risks will be reviewed and discussed through the Managed Practice IGG QHS meeting escalating as appropriate into the Primary Care CSG IGG QHS meeting.</p> <p>Expected Evidence of Implementation:</p> <p>Evidence of risk review (e.g. date of last review, progress update) and all open risks recorded on Datix.</p> <p>Evidence (e.g. minutes/papers) of review/discussion of risks at the Managed Practice IGG QHS meeting, with onwards escalation to Primary Care CSG IGG QHS meeting (where appropriate).</p>
<p>Theme: Risk Management</p>	<p>Medium Priority</p> <p>Control Design</p>	<p>Officer: Anna Swinfield, Head of GMS Sustainability</p> <p>Target Implementation Date: 31 March 2026</p>
<p>2 Risk Monitoring & Reporting</p> <p>Risk a standing agenda item for the Managed Practices Integrated Governance Group meetings and there is evidence of discussion of a specific risk (Tenby Surgery water ingress).</p>	<p>Materialisation of risks due to improper management/mitigation.</p>	<p>Agreed Action:</p> <p>The individual MP risk register will be presented and discussed at each Managed Practice IGG meeting. Managed Practices will be reminded that they are responsible for their individual Practice risk monitoring and reporting.</p>

However, risk registers (Datix or otherwise) have not been presented and discussed.		Expected Evidence of Implementation: Managed Practice IGG agendas/papers/action notes demonstrating review of risks.
Theme: Risk Management	Medium Priority Control Operation	Officer: Anna Swinfield, Head of GMS Sustainability Target Implementation Date: 31 March 2026

Objective 2: Budgets are determined in line with the GMS contract and financial performance monitored **Limited**

The core budget component for practices operating under the GMS contract is the Global Sum, calculated based on a per-patient capitation formula adjusted for practice list size and demographics. For health board managed practices, the annual budgets are based on the historic GMS allocation at the time the practice transferred to the health board. We are advised that there are difficulties in operating managed practices within the global sum allocation due in part to variation in pay costs, and there have been limited adjustments to account for capitation changes or inflation increases (with the exception of pay awards). Workforce establishment reviews were ongoing at the time of audit. **[Finding 3]**

We were advised that finance meetings did not take place during 2024/25. However, with effect from April 2025, financial performance is now monitored via the monthly *Managed Practice IGG Business, Planning, Performance and People (BPPP)* meetings, with Finance Business Partner representation. Although no reports were taken to the meetings held April – August, a formal finance report covering in month overview, budget statement, staff analysis and savings was taken to the September and October 2025 meetings.



2025-26	Budget	Forecast	Variance Y/E
Pay	£7,059,929	£1,029,220	15%
Non-Pay	£940,445	£46,330	5%
Total	£8,000,374	£1,052,662	13%

Figure 1 Financial Position as at M5

Key Findings	Risk & Impact	Agreed Management Action
<p>3 Budget Setting</p> <p>Budgets are based on historic GMS contract allocations at the point of becoming a managed practice, in some cases many years ago, and are therefore require review and updating to reflect actual requirements. Workforce establishment reviews</p>	<p>Budgets are inaccurate and outdated potentially resulting in under/overspend, inability to effectively</p>	<p>Agreed Action:</p> <p>Managed practice budgets will be reviewed and updated where appropriate to achieve better alignment with GMS contract funding arrangements, and incorporate the outcomes of the ongoing workforce establishment reviews.</p>

were ongoing at the time of audit with an anticipated completion date of March 2026.	manage financial performance, and poor decision-making.	Expected Evidence of Implementation: Outcome of budget review / updated budgets.
	High Priority	Officer: Anna Swinfield, Head of GMS Sustainability
Theme: Finance Management & Control	Control Design	Target Implementation Date: 30 June 2026

Objective 3: Incidents, complaints and claims are managed and monitored to assess and ensure quality and safety of services to patients	Reasonable
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Complaints

There is no single central record of complaints relating to managed practices. **[Finding 4]**

Complaints received direct to the practice are managed by the Practice Manager and recorded on local, manual complaints registers – they are not recorded on Datix. Review of the complaints registers for Minafon, Sarn and Tenby noted inconsistent format, and complaints are not graded in line with the Putting Things Right guidance. A total of 29 complaints are recorded across the three practices since March 2025, seven (24%) of these remain open. Registers were also requested but not received for Ashgrove, Penrhyn or Neyland. **[Finding 4]**

Complaints made directly to the Health Board are recorded on Datix. Review of Datix identified 19 complaints received since January 2023, three of which remain open. All closed complaints were graded 1 (“low to medium harm or service disruption” as per PTR guidance) at outcome stage.

Incidents

Incidents are reported by the Practice to the Datix Team for recording on the Datix system. There are 22 incidents recorded since March 2025; 68% have a ‘reporters initial harm assessment’ of ‘Low’ or ‘None’ and 77% are closed. A small number of incidents reported prior to March 2025 (with one dating back as far as November 2023) remain open. **[Finding 5]**

Claims

Four claims were opened during 2024, all managed by the Health Board legal team. No claims have been opened in 2025. Concerns are a standing agenda item on the *Managed Practice IGG – Quality Health & Safety (QHS)* meetings.

	Key Findings	Risk & Impact	Agreed Management Action
4	<p>Complaints Registers</p> <p>We were unable to confirm whether complaints registers are maintained for Ashgrove, Penrhyn or Neyland practices.</p> <p>The registers maintained by Minafon, Sarn and Tenby do not follow a consistent format – the registers used in Minafon and Sarn are more comprehensive.</p>	<p>Lack of oversight of complaints. Signs of systemic issues (such as repeated or serious complaints) may be missed. Non-compliance with PTR.</p>	<p>Agreed Action:</p> <p>A standard template will be issued to managed practices for recording complaints received by the practice.</p> <p>All formal complaints will be captured on Datix to ensure there is appropriate oversight and support provided (where required) to ensure that the complaint is managed and responded to in accordance with the PTR regulations.</p>

<p>Complaints received and managed by the practices are not graded in line with Putting Things Right guidance.</p>		<p>All complaints will be reviewed by the Managed Practice IGG QHS meeting</p> <p>Expected Evidence of Implementation: Consistent complaints registers for all managed practices, recording the Datix reference number as confirmation of it has been captured on the system. Evidence (e.g. minutes/papers) of complaints reviewed/discussed at CSG IGG QHS.</p>
<p>Theme: Information, Data Quality & Data Accuracy</p>	<p>Medium Priority</p> <p>Control Design</p>	<p>Officer: Anna Swinfield, Head of GMS Sustainability</p> <p>Target Implementation Date: 31 March 2026</p>
<p>5 Open Incidents</p> <p>A datix report of all incidents recorded for managed practices for the period October 2023 – September 2025 identified five incidents (two severe, three moderate) reported prior to March 2025 that remain open.</p>	<p>Failure to learn from incidents resulting in recurrence.</p> <p>Patient harm / negative experience.</p> <p>Non-compliance with PTR.</p>	<p>Agreed Action: Open incidents will be reviewed by the individual Practice Manager to ensure that they have been concluded, and subsequently closed on Datix.</p> <p>Expected Evidence of Implementation: Aged incidents closed (where appropriate).</p>
<p>Theme: Quality, Safety & Patient Experience</p>	<p>Medium Priority</p> <p>Control Operation</p>	<p>Officer: Anna Swinfield, Head of GMS Sustainability</p> <p>Target Implementation Date: 31 March 2026</p>

Objective 4: Staff absence, training and performance is managed and monitored

Substantial

Sickness Absence

Managed practices utilise the All Wales Managing Attendance at Work Policy for the management of sickness absence. As of October 2025, the sickness absence rates for Pembrokeshire and Carmarthenshire managed practices was 3.53% and 7.82% respectively. The higher sickness rate in Carmarthenshire exceeds the Health Board aspiration <6.6% and is attributed to long-term illness.

Statutory & Mandatory Training

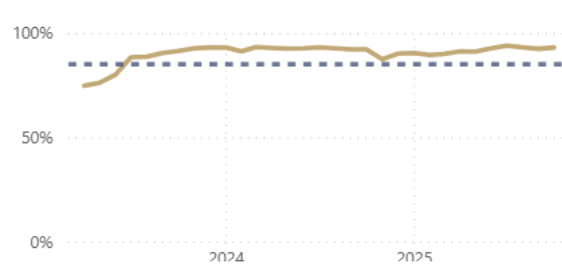
Mandatory training compliance exceeds the Health Board target of 85% with compliance rates for Pembrokeshire and Carmarthenshire practices at 98.5% and 92.6% respectively.

Performance

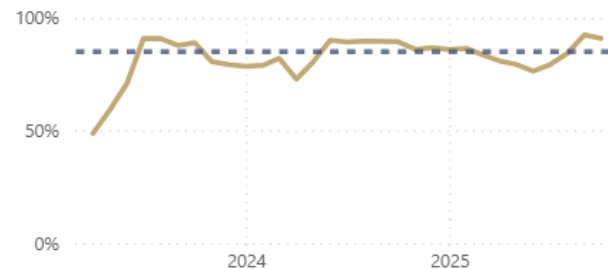
Managed practices utilise the standard Health Board template for PADR, and compliance exceeds the Health Board target. Sample review of PADR confirmed that they had been completed, using the appropriate template and had been completed to a high standard.

Workforce matters, including absence training and performance, are a standing agenda item for the *Managed Practice IGG BPPP* meetings.

% staff compliance with the Core Skills Training



% staff who have had a PADR in past 12 months



Objective 5: Performance measures have been defined and are regularly monitored and reported within the Health Board

Substantial

Workforce and finance performance is monitored through the Health Board IRIS Power BI dashboards and discussed at the Managed Practice IGG meetings, which are aligned to the standard agenda templates for Clinical Care/Service Group governance meetings. These are covered in more detail under each objective.

Objective 6: A strategy for transitioning managed practices back to commissioned services via the GMS contract has been developed and progress reported to the Health Board

Limited

A paper to the Health Board in March 2023 set out the strategic vision for managed practices, acknowledging the challenges faced in securing GMS contracts but also recognising the benefits and opportunities that Health Board managed practices can present.

There have been no further updates following this paper and it is not clear what the current strategic plans are for managed practices, with one exception - we understand that the Vacant Practice Panel met is due to convene to consider expressions of interest received in relation to one practice, with a view to making a recommendation to the Board in this regard.

Key Findings	Risk & Impact	Agreed Management Action
<p>6 Managed Practices Strategy</p> <p>The strategic vision for managed practices presented to the Board in March 2023 requires updating to reflect the current position and strategic intentions for the future of managed practices. This is important for determining the extent to which a practice is integrated into Health Board operations, future financial and service planning.</p>	<p>Lack of strategic direction for managed practices. Increased strategic risk regarding future GMS contract management.</p>	<p>Agreed Action:</p> <p>A recommendation following a Vacant Practice Panel for Meddygfa'r Sarn will be considered by Board in January 2026.</p> <p>The commitment has been given to establishing an annual review process for Managed Practices which will start in 2026/27.</p> <p>The Primary and Community Services Strategic Plan will take into consideration the future delivery model for General Medical Services which may include Managed Practices</p> <p>Expected Evidence of Implementation:</p> <p>Outcome of Board discussion in January 2026. Implementation of a Managed Practice annual review process Evidence of reporting to Board.</p>
<p>Theme: Strategy</p>	<p style="background-color: red; color: white; text-align: center;">High Priority</p> <p>Control Design</p>	<p>Officer: Anna Swinfield, Head of GMS Sustainability</p> <p>Target Implementation Date: 31 May 2026</p>

Appendix A

Assurance Opinion

	Substantial	Few matters require attention and are compliance or advisory in nature. Low impact on residual risk exposure.
	Reasonable	Some matters require management attention in control design or compliance. Low to moderate impact on residual risk exposure until resolved.
	Limited	More significant matters require management attention. Moderate impact on residual risk exposure until resolved.
	Unsatisfactory	Action is required to address the whole control framework in this area. High impact on residual risk exposure until resolved.
	Advisory	Given to reviews and support provided to management which form part of the internal audit plan, to which the assurance definitions are not appropriate. These reviews are still relevant to the evidence base upon which the overall opinion is formed.

Prioritisation of Findings

Priority	Explanation
High	Significant risk to achievement of a system objective OR evidence present of material loss, error, or misstatement. Poor system design OR widespread non-compliance.
Medium	Some risk to achievement of a system objective. Minor weakness in system design OR limited non-compliance.

Website: [Audit & Assurance Services - NHS Wales Shared Services Partnership](#)

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The report is based on the review work undertaken and is not necessarily a complete statement of all weaknesses that exist or potential improvements. Whilst every care has been taken to ensure that the information provided in this report is as accurate as possible, no complete guarantee or warranty can be given with regard to the advice and information contained.

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Audit work undertaken by NHS Wales Audit and Assurance Services conforms with the International Standards for the Professional Practice of Internal Auditing and associated Public Sector Internal Audit Standards as validated through the external quality assessment undertaken by the Chartered Institute of Public Finance & Accountancy in April 2023.

