



Bwrdd Iechyd Prifysgol  
Bae Abertawe  
Swansea Bay University  
Health Board



|  |  |                          |                          |                          |
|--|--|--------------------------|--------------------------|--------------------------|
| <b>Meeting Date</b>  | <b>18 May 2023</b>   | <b>Agenda Item</b>       | <b>6.5</b>               |                          |
| <b>Report Title</b>  | <b>Audit Enquiries to Those Charged with Governance and Management</b>   |                          |                          |                          |
| <b>Report Author</b>   | Hazel Lloyd, Director of Corporate Governance  |                          |                          |                          |
| <b>Report Sponsor</b>  | Hazel Lloyd, Director of Corporate Governance  |                          |                          |                          |
| <b>Presented by</b>  | Hazel Lloyd, Director of Corporate Governance  |                          |                          |                          |
| <b>Freedom of Information</b>                                      | Open   |                          |                          |                          |
| <b>Purpose of the Report</b>                                       | The purpose of the report is to share the final response to Audit Wales' audit enquiries to those charged with governance and management.  |                          |                          |                          |
| <b>Key Issues</b>  | As part of the end-of-year reporting arrangements, the health board is asked to provide Audit Wales with reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether caused by fraud or error. It also asked for documented consideration and understanding on a number of governance areas that impact on the audit of financial statements, which are relevant to both the management of Swansea Bay University Health Board and 'those charged with governance' (the board). |                          |                          |                          |
| <b>Specific Action Required</b><br><i>(please choose one only)</i> | <b>Information</b>   | <b>Discussion</b>        | <b>Assurance</b>         | <b>Approval</b>          |
|  | <input checked="" type="checkbox"/>  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Recommendations</b>   | Members are asked to: <ul style="list-style-type: none"> <li>• <b>NOTE</b> the response submitted to Audit Wales.</li> </ul>   |                          |                          |                          |

## **AUDIT ENQUIRIES TO THOSE CHARGED WITH GOVERNANCE AND MANAGEMENT**

### **1. INTRODUCTION**

- 1.1 The purpose of the report is to share the final response to Wales Audit Office's audit enquiries to those charged with governance and management.

### **2. GOVERNANCE AND RISK ISSUES**

- 2.1 As part of the end-of-year reporting arrangements, the health board is asked to provide Audit Wales with reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether caused by fraud or error.
- 2.2 It also asked for documented consideration and understanding on a number of governance areas that impact on the audit of financial statements, which are relevant to both the management of Swansea Bay University Health Board and 'those charged with governance' (the board).
- 2.3 The health board's response is set out at **Appendix 1**.

### **3. FINANCIAL IMPLICATIONS**

- 3.1 There are no financial implications.

### **4. RECOMMENDATION**

- 4.1 Members are asked to:
- **NOTE** the response submitted to Audit Wales.

| <b>Governance and Assurance</b>  |   |                                     |
|--|---|-------------------------------------|
| <b>Link to Enabling Objectives</b><br><i>(please choose)</i>   | <b>Supporting better health and wellbeing by actively promoting and empowering people to live well in resilient communities</b> |                                     |
|  | Partnerships for Improving Health and Wellbeing   | <input type="checkbox"/>            |
|  | Co-Production and Health Literacy   | <input type="checkbox"/>            |
|  | Digitally Enabled Health and Wellbeing  | <input type="checkbox"/>            |
|  | <b>Deliver better care through excellent health and care services achieving the outcomes that matter most to people</b>         |                                     |
|  | Best Value Outcomes and High Quality Care   | <input checked="" type="checkbox"/> |
|  | Partnerships for Care   | <input type="checkbox"/>            |
|  | Excellent Staff   | <input type="checkbox"/>            |
|  | Digitally Enabled Care  | <input type="checkbox"/>            |
|  | Outstanding Research, Innovation, Education and Learning  | <input type="checkbox"/>            |
| <b>Health and Care Standards</b>   |   |                                     |
| <i>(please choose)</i>   | Staying Healthy   | <input type="checkbox"/>            |
|  | Safe Care   | <input type="checkbox"/>            |
|  | Effective Care  | <input type="checkbox"/>            |
|  | Dignified Care  | <input type="checkbox"/>            |
|  | Timely Care   | <input type="checkbox"/>            |
|  | Individual Care   | <input type="checkbox"/>            |
|  | Staff and Resources   | <input checked="" type="checkbox"/> |
| <b>Quality, Safety and Patient Experience</b>  |   |                                     |
| Good governance practice ensures the right processes are in place to scrutinise the way in which the health board functions which supports quality, safety and patient experience. |   |                                     |
| <b>Financial Implications</b>  |   |                                     |
| There are no financial implications.   |   |                                     |
| <b>Legal Implications (including equality and diversity assessment)</b>  |   |                                     |
| The health board has a statutory duty to comply with the end-of-year audit arrangements.   |   |                                     |
| <b>Staffing Implications</b>   |   |                                     |
| There are no staffing implications.  |   |                                     |
| <b>Long Term Implications (including the impact of the Well-being of Future Generations (Wales) Act 2015)</b>  |   |                                     |
| Compliance with end-of-year audit arrangements is an annual requirement.   |   |                                     |
| <b>Report History</b>  | Annual report   |                                     |
| <b>Appendices</b>  | Appendix one - response to Audit Wales' audit enquiries to those charged with governance and management                         |                                     |