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Swansea Bay University  
Health Board

## **Internal Audit Plan: COVID-19 Impact (2<sup>nd</sup> Revision)**

**Swansea Bay University Health Board**

**NHS Wales Shared Services Partnership  
Audit & Assurance Services**



Audit and Assurance Services conform to all Public Sector Internal Audit Standards as validated through the external quality assessment undertaken by the Institute of Internal Auditors.

## **1. INTRODUCTION**

This paper is seeking the approval of the Audit Committee for changes proposed to the Internal Audit plan for 2020/21.

## **2. BACKGROUND**

The Internal Audit Plan 2020/21 was originally agreed at the Audit Committee in March 2020. In view of the impact of Covid-19 on the management of services and risk profile of NHS organisations in Wales, internal audit work was suspended during the first Quarter of 2020/21. Before resuming work the audit plan was reviewed and initial, proposed revisions were presented to the Executive Board in June and approved by the Audit Committee in July.

While the first pandemic peak has subsided, the impact of Covid-19 is still being felt within the health board as services are reset. Management indicate continued staffing pressures arising from absences due to the infection and the associated isolation arrangements for those exposed to it. It is recognised that in this context some management initiatives have been delayed, and in respect of previous internal audit recommendations, the timescales for addressing some of the actions agreed have been protracted. The audit plan remains flexible and it is appropriate that we keep its content and timelines under review.

A number of audits were re-scheduled or deferred for future-year coverage following our first review in July. We have identified further audits for which re-consideration of timing and/or approach is appropriate. Proposals have been shared with Executive Directors and in line with feedback received, the Plan has been marked with proposed changes and is attached for Audit Committee consideration and approval.

## **3. RECOMMENDATION**

**The Audit Committee is asked to approve the changes marked within the second revision of the Internal Audit Plan 2020/21 at Appendix A.**

Planned output	Audit Ref	HBRR Ref	Outline Scope	Executive Lead	Outline timing (fieldwork commencement)
<b>Corporate governance, risk and regulatory compliance</b>					
Annual Governance Statement (AGS)	001		To provide commentary on key aspects of Board governance to underpin the completion of the statement.	<b>Director of Corporate Governance</b>	Q4/5
Governance, Leadership & Accountability (Health & Care Standards)	002		To provide a commentary on the process and evidence used to support the Health Board's self-assessment against the Healthcare Standards.	<b>Director of Nursing &amp; Patient Experience</b> <i>cc Director of Corporate Governance</i>	Q4/5
Risk Management & Board Assurance Framework (BAF)	003		To review the overall board assurance framework and risk management arrangements  The scope of this audit will be limited to a follow up of the previous audit recommendations and consideration of progress against issues raised in the Covid Governance review.	<b>Director of Corporate Governance</b>	Q3
Health & Safety Framework (Follow Up)	004	64	To review action taken to improve the health & safety governance framework following the 2019/20 internal audit review.	<b>Director of Nursing &amp; Patient Experience</b> <i>cc Director of Corporate Governance, Chief Operating Officer</i>	Q3

Planned output	Audit Ref	HBRR Ref	Outline Scope	Executive Lead	Outline timing (fieldwork commencement)
Controlled Drugs Governance Framework	005	57	To review the implementation of the Health Board's Controlled Drug Governance Framework and the assurance it provides in respect of legislative compliance.	<b>Clinical Director of Pharmacy &amp; Medicines Management</b> <i>cc Chief Operating Officer, Executive Medical Director, Director of Corporate Governance</i>	Q3
HTA Compliance: Mortuary (Follow Up)	006		To review action taken to improve arrangements following the 2019/20 internal audit review.	<b>Chief Operating Officer</b>	Q2 FINAL REPORT
Hosted Body: Operational Delivery Network (Major Trauma)	007		To review operation of the governance arrangements agreed for this hosted body.	<b>Director of Corporate Governance</b>	Q4 → late Q3

Planned output	Audit Ref	HBRR Ref	Outline Scope	Executive Lead	Outline timing (fieldwork commencement)
COVID-19 Governance Review <i>(All Wales additional review)</i>	044		The aim of this advisory review is to assess the adequacy and effectiveness of internal controls in operation during the Covid-19 outbreak, with particular regard to the Principles and guidance set out by the Welsh Government. Any weaknesses will then be brought to the attention of management and advice issued on how particular problems may be resolved and control improved to minimise future occurrence.	<b>Director of Corporate Governance / Director of Finance</b>	Q2 FINAL REPORT
COVID-19 Decision Records *NEW*	045		The audit will review action taken to improve record-keeping arrangements following the advisory COVID-19 Governance Review. Detailed scope to be agreed with Executive leads.	<b>Director of Finance / Director of Corporate Governance</b>	Proposed addition to Audit Plan Q4
<b>Corporate governance, risk and regulatory compliance domain sub-total</b>	<b>8→9 Audits</b>				

Planned output	Audit Ref	HBRR Ref	Outline Scope	Executive Lead	Outline timing (fieldwork commencement)
<b>Strategic planning performance management and reporting</b>					
IMTP Development: Quality Impact Assessment (Follow Up)	008		To review action taken to improve arrangements following the 2019/20 internal audit review.	<b>Director of Nursing &amp; Patient Experience</b>	Q2 → Remove from Plan (Include principle of Quality Impact Assessment in Planned Care audit)
Primary Care Cluster Plans & Delivery	013	60	To review primary care cluster plans and arrangements in place to monitor their delivery.	<b>Chief Operating Officer</b>	Q2 In Progress
Vaccinations & Immunisations (Follow Up)	014	15	To review action taken to improve arrangements following the 2018/19 internal audit review.	<b>Director of Public Health</b> <i>cc Chief Operating Officer</i>	Q2 DRAFT REPORT
Planned Care (Essential Services)	015	16	To review arrangements in place to manage the re-setting of essential services.  The scope of this audit will consider quality impact assessment.	<b>Director of Finance / Associate Director of Performance &amp; Finance</b> <i>cc Chief Operating Officer</i>	Q2 TBC → Q3
<b>Strategic planning performance management and reporting domain sub-total</b>	<b>4→3 Audits</b>				

Planned output	Audit Ref	HBRR Ref	Outline Scope	Executive Lead	Outline timing (fieldwork commencement)
<b>Financial Governance and management</b>					
Financial Plan: Delivery Framework	016	42	To review arrangements in place to deliver financial plans, including action taken following the 2019/20 KPMG review.	<b>Director of Finance</b> <i>cc Chief Operating Officer</i>	Q3 → Q4
Procurement & Tendering: No Purchase Order, No Pay (Follow Up)	017		To review action taken to improve arrangements following the 2019/20 internal audit review.	<b>Director of Finance</b> <i>cc Chief Operating Officer</i>	Late Q2 → Defer to 2021/22
Charitable Funds	018		To review the governance framework operating to ensure the effective management of Health Board charitable funds.  Scope to be agreed, but may include consideration of previous coverage of the Golau fund and/or more recent Covid processes (subject to considerations within the separate <i>COVID-19 Governance Review</i> ).	<b>Director of Finance</b>	Q2 Fieldwork closing
Welsh Risk Pool Reimbursement Claims	019		To review documentation supporting WRP reimbursement claims, in accordance with WRP requirements.	<b>Director of Finance</b>	Q3 FINAL REPORT

Planned output	Audit Ref	HBRR Ref	Outline Scope	Executive Lead	Outline timing (fieldwork commencement)
<b>Financial Governance and management domain sub-total</b>	<b>4→3 Audits</b>				
<b>Clinical governance quality &amp; safety</b>					
Annual Quality Statement	020		The Board must assure itself that information published in the AQS is both accurate and representative. To support this, we will review the consistency of key information within the Draft AQS against information previously reported in the public domain and provide commentary to management.	<b>Director of Nursing &amp; Patient Experience</b>	Q2 FINAL REPORT
Quality & Safety Governance Framework	021		To review the framework implemented to monitor & manage the quality & safety of services and provide assurance to the Board. The audit will consider action taken in response to any recommendations arising from the 2019/20 WAO Quality Governance review.	<b>Director of Nursing &amp; Patient Experience</b> <i>cc Chief Operating Officer, Executive Medical Director</i>	Q3 → Defer to 2021/22
Ward Quality Assurance Framework	023		To review the implementation of the ward-to-board quality assurance framework (and	<b>Director of Nursing &amp; Patient Experience</b> <i>cc Chief Operating</i>	Q2 → Defer to 2021/22



Planned output	Audit Ref	HBRR Ref	Outline Scope	Executive Lead	Outline timing (fieldwork commencement)
			changes made following the 2018/19 internal audit review).	<i>Officer, Executive Medical Director</i>	
Concerns & Redress	024		To review corporate arrangements in place to ensure incidents and complaints are managed in accordance with Welsh Government requirements and Health Board policies and procedures.	<b>Director of Corporate Governance</b> <i>cc Director of Nursing &amp; Patient Experience</i>	Q3 → Q4
Infection Control	025	4	To review arrangements in place to manage the risk in infection, with a focus on cleaning.	<b>Director of Nursing &amp; Patient Experience</b> <i>cc Executive Medical Director, Chief Operating Officer</i>	Q2 In progress
WHO Checklist Compliance (Follow Up)	026		To review action taken to improve arrangements following the 2019/20 internal audit review.	<b>Executive Medical Director</b> <i>cc Director of Nursing &amp; Patient Experience</i>	Q3
Safeguarding	027		To review Health Board arrangements to ensure the safeguarding of patients within its care.	<b>Director of Nursing &amp; Patient Experience</b>	Q2 In progress
Mortality Reviews	028		To review arrangements in place to learn lessons following patient deaths and provide assurance to the Board.	<b>Executive Medical Director</b>	Q4

Planned output	Audit Ref	HBRR Ref	Outline Scope	Executive Lead	Outline timing (fieldwork commencement)
<b>Clinical governance quality &amp; safety domain sub-total</b>	<b>8→6 Audits</b>				
<b>Information Governance and Security</b>					
IM&T Control & Risk Assessment	029		To review and assess the control environment for the management of IM&T within the organisation	<b>Chief Digital Officer</b> <i>cc Chief Operating Officer, Director of Corporate Governance</i>	Q3 In progress
IT Application Systems	030		To review the implementation & management of controls in respect of a key IT system.	<b>Chief Digital Officer</b> <i>cc Chief Operating Officer</i>	Q3
<b>Information Governance and Security domain sub-total</b>	<b>2 Audits</b>				

Planned output	Audit Ref	HBRR Ref	Outline Scope	Executive Lead	Outline timing (fieldwork commencement)
<b>Operational service and functional management</b>					
Singleton & Neath Port Talbot Unit Governance	031	63, 65, 66, 67	To review the framework of governance and risk management implemented within the Unit.	<b>Chief Operating Officer</b> <i>cc Director of Corporate Governance</i>	Q3 (Late Q3) → Defer to 2021/22
Primary Care Unit Governance (Follow Up)	032		To review action taken to improve arrangements following the 2019/20 internal audit review.	<b>Chief Operating Officer</b>	Q4 → Defer to 2021/22
Maternity Services	033	63, 65	To review the arrangements in place to ensure quality & safety within Maternity Services and action taken following the management self-assessment and submission to Welsh Government.	<b>Chief Operating Officer</b> <i>cc Director of Nursing &amp; Patient Experience, Executive Medical Director</i>	Q2 → Defer for consideration in 2021/22 planning
GP OOH Services (Follow Up)	035		To review progress in monitoring & addressing issues identified during the 2019/20 internal audit review.	<b>Chief Operating Officer</b>	Q3/4 → Defer to 2021/22
Integrated Care Fund Expenditure <sup>c/fwd</sup>	043		The overall objective of this audit is to review the decision and authorisation processes for ICF payments and the partnership governance arrangements supporting them.	<b>Director of Strategy / Director of Finance</b>	Q2 → Q3

Planned output	Audit Ref	HBRR Ref	Outline Scope	Executive Lead	Outline timing (fieldwork commencement)
<b>Operational service and functional management domain sub-total</b>	<b>5→1 Audits</b>				
<b>Workforce management</b>					
Agency Staff Management	038	42	To review systems in place for the engagement and control of agency staff within nursing, therapies and health sciences	<b>Director of Workforce &amp; Organisational Development</b> <i>cc Chief Operating Officer, Director of Nursing &amp; Patient Experience, Executive Medical Director</i>	Q3 → Q4
Medical Recruitment	039	3	To review the arrangements in place to recruit to medical posts.	<b>Director of Workforce &amp; Organisational Development</b> <i>cc Executive Medical Director</i>	Q4 TBC → Defer to 2021/22
Nurse Staffing levels Act	040	51	To review arrangements in place to ensure that the organisation complies with the requirements of the Nurse Staffing Levels (Wales) Act 2016.	<b>Director of Nursing &amp; Patient Experience</b>	Q3 In Progress

Planned output	Audit Ref	HBRR Ref	Outline Scope	Executive Lead	Outline timing (fieldwork commencement)
Locum On Duty	041	42	To review progress with implementation of the Locum on Duty electronic system, and assess the extent to which the system of control as implemented via the electronic system addresses control weaknesses raised in the audit review of medical agency locums.	<b>Executive Medical Director</b> Cc Director of Workforce & Organisational Development, Chief Operating Officer	Q3 → Q3/Q4
<b>Workforce management domain sub-total</b>	<b>4→3 Audits</b>				
<b>Capital &amp; Estates</b>					
<b>External Reporting</b>					
Environmental Sustainability Reporting	042		To review and comment on compliance with guidance and information reported.	<b>Director of Strategy</b> Cc Director of Corporate Governance	Q2 FINAL
<b>Follow Up (Capital)</b>					
Follow up (Capital)	S01		To deliver reasonable assurance to the Audit Committee that appropriate management action has been taken to address agreed audit recommendations arising from the capital reports previously issued.	<b>Director of Strategy</b>	Q4

Planned output	Audit Ref	HBRR Ref	Outline Scope	Executive Lead	Outline timing (fieldwork commencement)
<b>Major Strategic Investment Programmes</b>					
<p>Development of Integrated Audit Plans:</p> <ul style="list-style-type: none"> <li>Primary and Community Care Infrastructure Projects - Swansea Wellness Centre</li> <li>Mental Health PBC/Adult Acute SOC</li> <li>Thoracic Surgery</li> <li>Pathology OBC</li> </ul>	S02		<p>NHS Wales Infrastructure Investment Guidance (updated guidance issued by <b>Welsh Government</b> in October 2018) requires an Integrated Assurance and Approval Plan (IAAP), which sets out assurance and approval points for each stage of the Business Case process. Accordingly, the organisation is required to outline the various formalised assurance mechanisms proposed (e.g. internal audit, Gateway reviews, functional reviews etc.) and the timing of each.</p> <p>The Integrated Audit Plans proposed include a combination of programme-level, functional and consultancy assurance that, when combined, provide a balanced programme for the client to achieve the desired level of assurance required by Welsh Government.</p> <p>Accordingly we will seek to develop IAP's for the projects outlined (subject to the timing of</p>	<b>Director of Strategy</b>	<p>Q1-4</p> <p>(Not a review – proactive support for inclusion within business cases)</p>

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			the development of the respective OBC/FBCs).		
Major Strategic Investment Programmes: ARCH Programme	S10	13	Dovetailing with internal audit, assessing the robustness of arrangements to deliver the ARCH Programme requirements, the same may include an assessment of programme management and delivery arrangements or emphasis on individual project elements.  Additionally the benefits of an integrated assurance plan will be assessed.	Director of Strategy	Q2  In progress
<b>Capital Projects</b>					
Singleton Hospital Cladding Façade	S03		To assess the delivery of this £10m capital project, currently progressing through the appointment of its supply chain partner, through to design completion, approval and commencement on site.	<b>Director of Strategy</b>	Q3 → Defer to 2021/22
Environmental / Infrastructure Modernisation Programme	S04	13	An assessment of the delivery of the latest phase of the Infrastructure Modernisation Programme.	<b>Director of Strategy</b>	Q3 → Q3/Q4

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<b>Informatics Modernisation Programme</b>					
Informatics SOP	S05		Building on previous audit reviews of the UHB IM&T strategy, it is proposed that this will be further tested via appropriate sampling. Including e.g. the updated maintenance of the UHB strategy; risk management arrangements and the testing of the delivery of IM&T infrastructure projects allocated within the discretionary capital programme.	<b>Chief Operating Officer</b>	Q3 → Remove
<b>Capital Systems</b>					
Capital Systems	S06		To confirm that there are effective systems operating to manage delivery of the Health Board's discretionary capital programme in accordance with the Welsh Government Capital Resource Limit.	<b>Director of Strategy</b>	Q2 In progress



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<b><i>Estates Assurance</i></b>					
Follow up (Estates Assurance)	S07		To deliver reasonable assurance to the Audit Committee that appropriate management action has been taken to address agreed audit recommendations arising from the estates assurance reports previously issued.	<b>Chief Operating Officer / Director of Nursing &amp; Patient Experience</b>	Q4
Water Safety (Follow Up and Additional site Testing)	S08		Recognising the limited assurance Water Safety Audit delivered during 2019/20, it is proposed that a follow up review be undertaken including additional testing at UHB premises not incorporated within the original audit.	<b>Chief Operating Officer / Director of Nursing &amp; Patient Experience</b>	Q2-Q3
Fire Safety	S09		To review arrangements in place to provide assurance to the Board that fire risks are managed effectively	<b>Chief Operating Officer / Director of Nursing &amp; Patient Experience</b>	Q3
<b>Capital &amp; Estates domain sub-total</b>	<b>11→8 Audits</b>				