

Internal Audit Progress Report

Audit Committee

November 2024

Swansea Bay University Health Board

NWSSP Audit and Assurance Services



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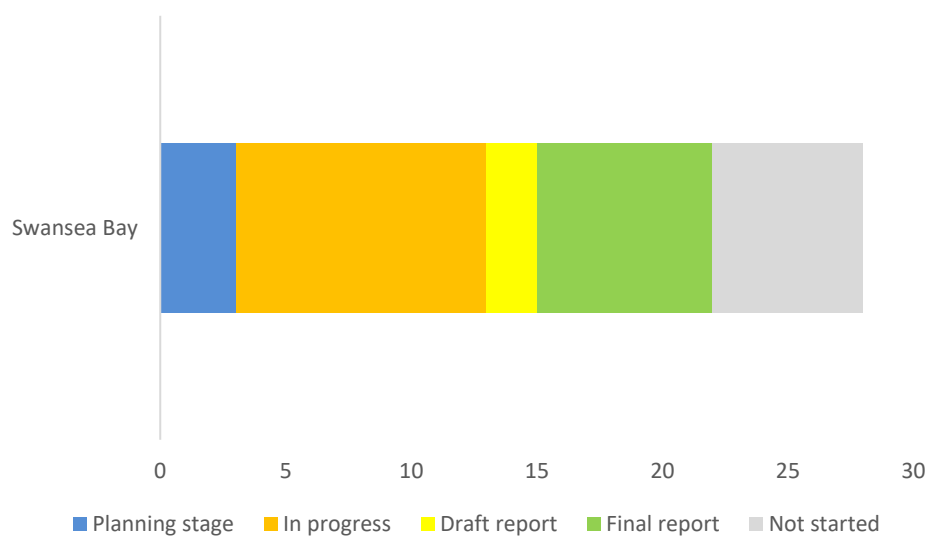
1. Introduction

The purpose of this report is to:

- highlight progress of the 2024/25 Internal Audit Plan to the Audit Committee; and
- provide an overview of other activity undertaken since the previous meeting.

2. Progress against the 2024/25 Internal Audit Plan

There are 28 reviews in the 2024/25 Internal Audit Plan, and overall progress is shown below.



Detailed progress in respect of each of the reviews in the 2024/25 Internal Audit Plan is summarised in Appendix A.

3. Proposed changes to approved plan

The review of the Strategic Equality Action Plan is deferred to the 2025/26 Internal Audit Plan at the request of management. We are currently in discussions with the health board to determine a replacement.






4. Engagement

The following meetings have been held/attended during the reporting period:

- observation of Board and Committee meetings;
- audit scoping and debrief meetings;
- liaison with senior management; and
- liaison with external regulators.

5. Key Performance Indicators

- Correct on 31 October 2024

Indicator	Status	Actual	Target
Operational Audit Plan agreed for 2024/25		March	By 30 June
Audits reported over planned		9	10
Work in progress		9	
Report turnaround: time from fieldwork completion to draft reporting [10 days]		7 out of 9	80%
Report turnaround: time taken for management response to draft report [15 days]		2 out of 3	80%
Report turnaround: time from management response to issue of final report [10 days]		3 out of 3	80%

Key:

- $v > 20\%$
- $10\% < v < 20\%$
- $v < 10\%$

6. New Global Internal Audit Standards

In January 2025 new Global Internal Audit Standards (GIAS) will become effective. The body that sets Internal Audit Standards for UK Public Sector Organisations, the UK Public Sector Internal Audit Standards Advisory Board (the IASAB), has determined that the new Standards will apply to Public Sector audits from 1 April 2025 to align with the financial year. As the new Standards have been developed to apply to all sectors, the IASAB will be producing a practice note setting out any sector specific interpretations or other material needed to make them suitable for UK public sector use.

The new GIAS requirements seek to elevate internal audit practice in five domains that cover the profession's purpose, ethics and professionalism, governance, management and performance.

We are currently undertaking preparatory work to understand the impact of the new GIAS on our work, and to ensure that we can appropriately apply these standards from 1 April 2025.

At this point we do not anticipate that there will be many changes needed to our audit approach. However, one potential change is around how we monitor and evidence the implementation of agreed management actions.

We will update the Committee at the next meeting if we identify that any other changes are needed to our approach.

7. Recommendation

- The Audit Committee is invited to note the above; and
- Approve the proposed changes at section 3.

Appendix A: Progress against 2024/25 Internal Audit Plan

Review	Status	Rating	Key matters arising	Outline timing	Anticipated Audit Committee ¹
Risk Management and Assurance	Not started			Q4	May / July 2025
Service Group Governance Arrangements	Not started			Q3/4	March / May 2025
Contract Management (All Wales review)	Planning			Q3	March 2025
Asset Management	In progress			Q3/4	January / March 2025
Business Continuity Planning	Not started			Q3	March 2025
Tertiary Services	Final report	Limited	Documentation of roles and responsibilities for the RSSPPP programme need strengthening to clearly define the partnerships arrangements; The Specialised Services Strategy should be reviewed and finalised; The need to design a work plan that provides clear oversight of programme delivery; Develop and finalise documented procedures; The need to strengthen risk management arrangements; To ensure governance arrangements provide sufficient oversight over programme performance and delivery of priorities.	Q2	November 2024
Population Health Strategy	In progress			Q1/2	January / March 2025
Learning from Incidents and Concerns	In progress			Q2	January 2025

¹ May be subject to change

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Review	Status	Rating	Key matters arising	Outline timing	Anticipated Audit Committee ¹
Quality Assurance Framework	In progress			Q3	January / March 2025
Mortality Reviews	Final report	Reasonable	No overarching policy in place; Training provided to Learning from Death Panel members is not recorded; Instances of non-compliance with the mortality reviews process; A lack of monitoring on the status of referrals that progress to Level 3, as well as required action plans and their subsequent implementation; and A lack of reporting, at Service Group Level.	Q1	September 2024
Discharge Planning	In progress			Q2	January 2025
Primary Care Cluster Plans	Final report	Reasonable	Attendance at Pan Cluster Planning Groups, and the need to fill vacant posts; The delivery status of schemes / priorities should be enhanced to include the defined actions, owners and timescales to complete; Absence of performance measures for priorities and outcomes; and Limited reporting at both Service Group level and to Board Committees.	Q1	September 2024
Acute Medical Services Redesign Programme – Benefits Realisation	Planning			Q3	March 2025
Child and Adolescent Mental Health Service Transition	Final report	Reasonable	The Directorate remains reliant on agency staff, at enhanced rates, for delivery of a key national target. Recruitment challenges have impacted the development of a substantive workforce; The CAMHS Directorate Board terms of reference are in draft and do not include reporting requirements;	Q2	November 2024

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Review	Status	Rating	Key matters arising	Outline timing	Anticipated Audit Committee ¹
			Action to address capacity issues within the ADHD Medication Monitoring service; Enhancements to reporting of patient feedback and service quality measures identified, recognising difficulties in data collection/extraction from manual systems.		
Fertility Service	In progress			Q3/4	January / March 2025
Mortuary Service (Joint review with Hywel Dda UHB)	In progress			Q3	January 2025
Clinical Coding	Final report	Limited	There are a number of vacancies and recruitment is impacted by external factors. As such there is insufficient resource to meet Welsh Government targets. The issues are generally understood within the department and actions have commenced, however there is no formal improvement plan and we have noted limited reporting and escalation of the challenges.	Q1/2	September 2024
Business Intelligence Plan Implementation	Not started			Q4	May / July 2025
Records Management (non-health)	Final report	Limited	There is guidance in place for the management of the acute health record, and although these contain general guidance, the applicability to non-acute and corporate records is not fully recognised by staff; There is no overall records management process which has led to records being stored in numerous locations, both within the health board and with external providers. In	Q3	November 2024

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			some cases there is no formal contract with the external providers. There is also the need to ensure appropriate security and storage for records; Records are tracked as they move, however they are transferred in unsealed containers, and we note that some departments are holding records longer than required.		
Data Quality	In progress			Q2	March 2025
Speaking Up Safely	Draft report	Limited		Q2/3	November 2024 / January 2025
<i>Strategic Equality Action Plan</i>	<i>See section 3 above – management have requested to defer to the 2025/26 Internal Audit Plan.</i>				
Follow Up	Not started			Q4	May / July 2025
Capital & Estates					
Capital Systems	Planning			Q3	March 2025
Neath Port Talbot District General Hospital (DGH) Private Finance Initiative (PFI)	In progress			Q4	May 2025
Estates Assurance: Energy Management	Draft Report	Reasonable		Q3	January 2025
Estates Assurance: Estates Condition (Governance and Assurance Arrangements)	In progress			Q4	May 2025
Morrison Hospital: Burns / ICU (Phase 1)	Final report	Reasonable	Project Board lacked oversight of non-works and Health Board costs; Procurement reports for the appointment of contractors and advisors were not made available to the Project Board; Project Manager's Instructions over £5k relied upon verbal	Q3	November 2024

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Review	Status	Rating	Key matters arising	Outline timing	Anticipated Audit Committee ¹
			approval and were poorly documented.		

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