

Audit Committee Update – Swansea Bay University Health Board

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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 to be reported during 2020-21.

Exhibit 1 – Accounts audit work

Area of work	Current status
Accounts Audit – ISA 260 Audit of Financial Statements 2019-20	Complete. ISA 260 report presented to Audit Committee 25 June 2020.
Charitable Funds Accounts Audit – ISA260 Audit of Financial Statements 2019-20	Ongoing. ISA260 report due to be presented to Charitable Funds Committee 14 October 2020.

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
<u>Consultant contract follow-up</u>	January 2020
<u>Implementing the Well-being of Future Generations Act</u>	January 2020
<u>Structured Assessment 2019</u>	January 2020
<u>Annual Audit Report 2019</u>	January 2020
Effectiveness of Counter-Fraud Arrangements	July 2020
Structured Assessment 2020	To be considered 10 September 2020

Exhibit 3 – Work currently underway

Topic and Executive Lead	Focus of the work	Current status and Audit Committee consideration
Welsh Health Specialised Services Committee (WHSSC)	To examine the governance arrangements of WHSSC	Fieldwork concluding September 2020 Date for Committee consideration: November / January

Topic and Executive Lead	Focus of the work	Current status and Audit Committee consideration
<p>Orthopaedic: Follow up review. Executive lead: Chris White</p>	<p>To examine progress since our 2015 audit. Given the context of Covid the reporting of this work is being reshaped to support the recovery of musculoskeletal services. We will produce a national report, incorporating findings from our local work.</p>	<p>Re-scoping of national report in the context of Covid recovery</p> <p>Date for Committee consideration: to be confirmed</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>Quality Governance Executive Lead: Christine Williams</p>	<p>To examine the Health Board's quality governance arrangements. Roll-out of fieldwork suspended due to Covid-19 pandemic. Audit methods being redesigned given social distancing restrictions</p>	<p>Re-scoping in the context of Covid-19</p> <p>Date for Committee consideration: to be confirmed</p>
<p>Unscheduled care arrangements Executive Lead: Chris White</p>	<p>Stage 1: Analysis of national data sets to present a picture of how the unscheduled care system is working. Stage 2: work to examine aspects of the unscheduled care system is being refocussed in the post-Covid context.</p>	<p>Re-scoping in the context of Covid-19</p> <p>Date for Committee consideration: to be confirmed</p>

Topic and relevant Executive Lead	Focus of the work	Current status and Audit Committee consideration
Commissioning & contracting. Executive Leads: Sian Harrop-Griffiths Darren Griffiths	To review the management of SLAs/LTAs for services provided between SBUHB and CTMUHB post Bridgend boundary change, with findings to be presented in a single report.	Project brief issued - set-up discussions Date for Committee consideration: to be confirmed
Local Audit	To be agreed with management and confirmed with Audit Committee. Potential topics include service and financial efficiencies.	To be discussed with management Date for Committee consideration: to be confirmed

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 and materials from past events are available on the [GPX website](#). Forthcoming events include:
 - [Cyber resilience in Wales](#): 22 September 2020.
 - [Building back better' for future generations](#): 25 September 2020.
- 6 In response to the Covid-19 pandemic, we have established a [Covid-19 Learning Project](#) to support public sector efforts by sharing learning through the pandemic. This is not an audit project; it is intended to help prompt some thinking, and hopefully practice exchange. We have produced a number of outputs as part of the project which are relevant to the NHS, the details of which are available [here](#).

NHS-related National Studies and related products

- 7 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.
- 8 **Exhibit 6** provides information on the NHS-related or relevant national studies published in the last 4 months. It also includes all-Wales summaries of work undertaken locally in the NHS.

Exhibit 6 – NHS-related or relevant studies and all-Wales summary reports

Title	Publication Date
<u>'Raising Our Game' Tackling Fraud in Wales</u>	30 July 2020
<u>Rough Sleeping in Wales – Everyone's Problem; No One's Responsibility</u>	23 July 2020
<u>NHS Wales Finances Data Tool - up to March 2020</u>	03 July 2020
<u>Findings from the Auditor General's Sustainable Development Principle Examinations</u>	05 May 2020



Audit Wales

24 Cathedral Road

Cardiff CF11 9LJ

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: info@audit.wales

Website: www.audit.wales

We welcome correspondence and telephone calls in Welsh and English.
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