



WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU

Archwilydd Cyffredinol Cymru
Auditor General for Wales

Audit Committee Update – **Swansea Bay University Health Board**

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info.officer@audit.wales.

We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

The team providing this Audit Committee update comprised Carol Moseley and Jason Blewitt.

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About this document

- 1 This document provides the Audit Committee with an update on current and planned Wales Audit Office work as set out in our Audit Plans.
- 2 Financial and performance audit work is considered, and information is also provided on the Auditor General's programme of national value-for-money examinations and the work of our Good Practice Exchange (GPX).

Audit plan

- 3 **Exhibit 1** summarises the preparation and finalisation of our 2019 and 2020 audit plans.

Exhibit 1: audit plans

Area of work	Current status
Audit Plan 2019	Finalised – presented to Audit Committee March 2019.
Audit Plan 2020	To be presented to Audit Committee March 2020.

Financial audit update

- 4 Our key financial audit work to be reported is set out in **Exhibit 2**.

Exhibit 2: financial audit work

Area of work	Current status
Accounts Audit – Audit of Financial Statements Report 2018-19	Presented to Audit Committee 29 May 2019 and Board 30 May.
Charitable Funds – Audit of Financial Statements Report 2018-19	Presented to Charitable Funds Committee October 2019.
S1 and S2 transfer (Bridgend) – audit of accounts separation	Presented to Audit Committee November 2019.
Annual Audit Report 2019	Presented to Board January 2020.
Accounts Audit – Audit of Financial Statements Report 2019-20	Work in progress. Report to be presented to Audit Committee 27 May 2020.

Performance audit update

- 5 The following tables set out the performance audit work included in our 2018 and 2019 audit plans¹ for the Health Board, summarising: completed work ([Exhibit 3](#)); work currently underway ([Exhibit 4](#)); and planned work not yet started ([Exhibit 5](#)).

Exhibit 3: work completed

Area of work	Final report presented
Structured Assessment (2018)	Audit Committee January 2019
Clinical Coding: Follow up (2018)	Audit Committee May 2019
Wellbeing of Future Generations (2019)	Audit Committee January / March 2020
Consultant contract follow-up (2018)	Audit Committee January / March 2020
Structured Assessment 2019	Audit Committee and Board January 2020

Exhibit 4: work currently in progress

Topic and executive lead	Focus of the work	Current status	Audit Committee consideration
Orthopaedic: Follow up (2018). Lead: Chris White	Examine progress since our 2015 audit	Commencing draft reporting	May 2020

Exhibit 5: planned work not yet started

Topic and executive lead	Focus of the work	Current status	Audit Committee consideration
Quality governance ² (2019) Lead: tbc	To examine the Health Board's quality governance arrangements.	Scoping (in collaboration with HIW). Fieldwork April-June 2020.	September 2020
Local audit (2019) Lead: tbc	Review the management of SLAs / LTAs for services provided between SBUHB and CTUHB post Bridgend transfer.	Scoping.	TBC

¹ Details of audits set out in our 2020 Audit Plan will be included in this update report following presentation of the audit plan to the Audit Committee March 2020.

² The quality governance review is being carried out as an extension to structured assessment work.

Good practice

6 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. Our [Good Practice Exchange \(GPX\)](#) team also facilitates a programme of shared learning events.

Future planned events include:

- [Adverse childhood experiences – alternative delivery models](#), March 2020
- [Violence against women, domestic abuse and sexual violence](#), April 2020.

NHS-related national studies

7 The Audit Committee may also be interested in the programme of national value for money studies, some of which focus on the NHS and pan-public-sector topics. These studies are typically funded by the National Assembly and are presented to the Public Accounts Committee to support its scrutiny of public expenditure. [Exhibit 6](#) provides information on the NHS-related or relevant national studies and all-Wales summaries of work undertaken in the NHS published in the last 12 months.

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

Title	Publication date
Progress in implementing the Violence Against Women, Domestic Abuse and Sexual Violence Act	21 November 2019
A joint review of quality governance arrangements at Cwm Taf Morgannwg University Health Board	19 November 2019
Primary Care Services in Wales	22 October 2019
Review of Public Service Boards	08 October 2019
Fuel Poverty	03 October 2019
Public Spending Trends in Wales 1999-00 to 2017-18	01 October 2019
The well-being of young people	19 September 2019
The 'front door' to adult social care	12 September 2019
Integrated care fund – national report	18 July 2019
Regional Partnership Board summary reports	06 November 2019
NHS Wales Finances Data Tool	12 June 2019
Counter-Fraud Arrangements in the Welsh Public Sector³ An overview for the Public Accounts Committee	11 June 2019

³ The Auditor General is conducting phase II work examining the effectiveness of arrangements for preventing and detecting fraud in the Welsh public sector. Fieldwork in NHS bodies was completed in January 2020.

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