

Head of Internal Audit Opinion & Annual Report 2025/26

Swansea Bay University Health Board



Reasonable Assurance

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1. Executive Summary


1.1 Purpose of this Report

The Board of Swansea Bay University Health Board (the 'Health Board' or the 'organisation') is accountable for maintaining a sound system of internal control that supports the achievement of the organisation's objectives and is also responsible for putting in place arrangements for gaining assurance about the effectiveness of that overall system. A key element in that flow of assurance is the overall assurance opinion from the Head of Internal Audit.

This report sets out the Head of Internal Audit Opinion together with the summarised results of the internal audit work performed during the year. The report also includes a summary of audit performance and an assessment of conformance with the Global Internal Audit Standards (GIAS).

1.2 Head of Internal Audit Opinion 2025/26

The purpose of the annual Head of Internal Audit opinion is to contribute to the assurances available to the Chief Executive as Accountable Officer and the Board which underpin the Board's own assessment of the effectiveness of the system of internal control. The approved Internal Audit plan is focused on risk and therefore the Board will need to integrate these results with other sources of assurance when making a rounded assessment of control for the purposes of the Annual Governance Statement. The overall opinion for 2025/26 is:

Reasonable assurance		The Board can take Reasonable Assurance that arrangements to secure governance, risk management and internal control, within those areas under review, are suitably designed and applied effectively. Some matters require management attention in control design or compliance with low to moderate impact on residual risk exposure until resolved.
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1.3 Delivery of the Audit Plan

The plan has been delivered substantially in accordance with the agreed schedule and changes required during the year, as approved by the Audit Committee. In addition, regular audit progress reports have been submitted to the Audit Committee. Although changes have been made to the plan during the year, we can confirm that we have undertaken sufficient audit work during the year to be able to give an overall opinion in line with the requirements of the Global Internal Audit Standards.

The Internal Audit Plan for 2025/26, was presented to the Audit Committee in March 2025. Changes to the plan have been made during the year and these changes have been reported to the Audit Committee as part of our regular progress reporting.

There are, as in previous years, audits undertaken at NHS Wales Shared Services Partnership (NWSSP), Digital Health and Care Wales (DHCW), and the new NHS Wales Joint Commissioning Committee (JCC) that support the overall opinion for NHS Wales health bodies (see section 3).

Our latest External Quality Assessment (EQA), conducted by the Chartered Institute of Public Finance and Accountancy (CIPFA) in March 2023, reported in April 2023, stated we 'Fully Conform', and our own annual Quality Assurance and Improvement Programme (QAIP) confirmed that our internal audit work continues to 'generally conform' to the requirements of the Global Internal Audit Standards for 2025/26 subject to the UK Public Sector Application Note. We can state that our service conforms to the IIA's professional standards and to GIAS in the UK public sector.

1.4 Summary of Audit Assignments

This report summarises the outcomes from our work undertaken in the year. In some cases, audit work from previous years may also be included and where this is the case, details are given. This report also references assurances received through the internal audit of control systems operated by other NHS Wales organisations (again, see section 3).

The audit coverage in the plan agreed with management has been deliberately focused on key strategic and operational risk areas; the outcome of these audit reviews may therefore highlight control weaknesses that impact on the overall assurance opinion.

Overall, we can provide the following assurances to the Board that arrangements to secure governance, risk management and internal control are suitably designed and applied effectively in the substantial and reasonable areas in the table below.

Where we have given Limited or Unsatisfactory Assurance, management are aware of the specific issues identified and have agreed action plans to improve control in these areas. These planned control improvements should be referenced in the Annual Governance Statement where it is appropriate to do so. In addition, we also undertook advisory and non-opinion reviews to support our overall opinion.

A summary of the audits undertaken in the year and the results are summarised in table 1 below.

Table 1 – Summary of Audits 2025/26

Substantial Assurance	<ul style="list-style-type: none"> • Benefits Realisation: Digital Programmes • Management of the Delivery of National Digital Systems
Reasonable Assurance	<ul style="list-style-type: none"> • Risk Management and Board Assurance Framework • Budget Setting • Patient Experience

	<ul style="list-style-type: none"> • Management of National Reportable Incidents • Controlled Drugs • National Safety Standards for Invasive Procedures (NatSSIPs) and Local Safety Standards for Invasive Surgical Procedures (LocSSIPs) (draft) • Access to Primary Care: Community Pharmacy • Theatres Utilisation • Vaccination and Immunisation • Health Records Migration • Staff Retention • Medical Study Leave • Estates Assurance: Asbestos Management • Morriston Hospital Theatre 7 / Burns Intensive Care Unit (post completion review) (draft) • Singleton Hospital PET (positron emission tomography) and CT (computerised tomography) Scanning (draft)
Limited Assurance	<ul style="list-style-type: none"> • Morriston Service Group Governance Arrangements • Escalation Status Action • Annual Plan and Integrated Medium-Term Plan Delivery • Urgent and Emergency Care: Delivery Governance • Strategic Equity Plan (deferred from 2024/25)
Unsatisfactory	None
Advisory/Non-Opinion	<ul style="list-style-type: none"> • Hywel Dda University Health Board and Swansea Bay University Health Board Regional Joint Committee Governance Arrangements (Advisory) • Follow Up of Internal Audit Recommendations (Not rated) (draft)
Work in progress	<ul style="list-style-type: none"> • Medical Variable Pay

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| | <ul style="list-style-type: none">• Capital Assurance: Capital Systems - Selection, Appointment and Contractual Arrangements (deferred from 2024/25) |
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Please note that our overall opinion has also considered both the number and significance of any audits that have been deferred during the year (see section 5.7) and other information obtained during the year that we deem to be relevant to our work (see section 2.4).

2. Head of Internal Audit Opinion

2.1 Roles and Responsibilities

The Board is collectively accountable for maintaining a sound system of internal control that supports the achievement of the organisation's objectives and is responsible for putting in place arrangements for gaining assurance about the effectiveness of that overall system.

The Annual Governance Statement is a statement made by the Accountable Officer, on behalf of the Board, setting out:

- how the individual responsibilities of the Accountable Officer are discharged with regard to maintaining a sound system of internal control that supports the achievement of policies, aims and objectives;
- the purpose of the system of internal control, as evidenced by a description of the risk management and review processes, including compliance with the Health & Care Quality Standards; and
- the conduct and results of the review of the effectiveness of the system of internal control including any disclosures of significant control failures, together with assurances that actions are or will be taken where appropriate to address issues arising.

The Health Board's risk management process and system of assurance should bring together all the evidence required to support the Annual Governance Statement.

In accordance with the GIAS, the Head of Internal Audit (HIA) is required to provide an annual opinion, based upon and limited to the work performed on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. This is achieved through an audit plan that has been focussed on key strategic and operational risk areas and known improvement opportunities, agreed with executive management and approved by the Audit Committee, which should provide an appropriate level of assurance.

The opinion does not imply that Internal Audit has reviewed all risks and assurances relating to the organisation. The opinion is substantially derived from the conduct of risk-based audit work formulated around a selection of key organisational systems and risks. As such, it is a key component that the Board considers but is not intended to provide a comprehensive view.

The Board, through the Audit Committee, will need to consider the Head of Internal Audit opinion together with assurances from other sources including reports issued by other review bodies, assurances given by management and other relevant information when forming a rounded picture on governance, risk management and control for completing its Governance Statement.

2.2 Purpose of the Head of Internal Audit Opinion

The purpose of the annual Head of Internal Audit opinion is to contribute to the assurances available to the Accountable Officer and the Board of the Health Board which underpin the Board's own assessment of the effectiveness of the organisation's system of internal control.

This opinion will in turn assist the Board in the completion of its Annual Governance Statement and may also be considered by regulators, including Healthcare Inspectorate Wales, in assessing compliance with the Health and Care Quality Standards in Wales, and by Audit Wales in the context of both their external audit and performance reviews.

The overall opinion by the Head of Internal Audit on governance, risk management and control results from the risk-based audit programme and contributes to the picture of assurance available to the Board in reviewing effectiveness and supporting our drive for continuous improvement.

2.3 Assurance Rating System for the Head of Internal Audit Opinion

The overall opinion is based primarily on the outcome of the work undertaken during the 2025/26 audit year. We also consider other information available to us such as our overall knowledge of the organisation, the findings of other assurance providers and inspectors, and the work we undertake at other NHS Wales organisations. The Head of Internal Audit considers the outcomes of the audit work undertaken and exercises professional judgement to arrive at the most appropriate opinion for each organisation.

A quality assurance review process has been applied by the Director of Audit & Assurance and the Head of Internal Audit in the annual reporting process to ensure the overall opinion is consistent with the underlying audit evidence.

We take this approach into account when considering our assessment of our compliance with the requirements of GIAS.

The assurance rating system based upon the colour-coded barometer and applied to individual audit reports remains unchanged. The descriptive narrative used in these definitions has proven effective in giving an objective and consistent measure of assurance in the context of assessed risk and associated control in those areas examined.


This same assurance rating system is applied to the overall Head of Internal Audit opinion on governance, risk management and control as to individual assignment audit reviews. The assurance rating system together with definitions is included at **Appendix B**.

The individual conclusions arising from detailed audits undertaken during the year have been summarised by the assurance ratings received. The aggregation of audit results gives a better picture of assurance to the Board and also provides a rational basis for drawing an overall audit opinion. However, please note that for presentational purposes we have shown the results using the eight areas that were previously used to frame the audit plan at its outset (see section 2.4).

2.4 Head of Internal Audit Opinion

Scope of opinion

As noted already, the scope of my opinion covers both those areas examined in the risk-based audit plan which has been agreed with senior management and approved by the Audit Committee, and other information obtained during the year that we deem to be relevant to our work. The Head of Internal Audit assessment should be interpreted in this context when reviewing the effectiveness of the system of internal control and be seen as an internal driver for continuous improvement. The Head of Internal Audit opinion on the overall adequacy and effectiveness of the organisation's framework of governance, risk management, and control is set out below.

Reasonable Assurance		The Board can take Reasonable Assurance that arrangements to secure governance, risk management and internal control, within those areas under review, are suitably designed and applied effectively. Some matters require management attention in control design or compliance with low to moderate impact on residual risk exposure until resolved.
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This opinion will need to be reflected within the Annual Governance Statement along with confirmation of action planned to address the issues raised from reviews.

Focus should be placed on the agreed response to any Unsatisfactory and Limited Assurance opinions issued during the year and the significance of the recommendations made across other audits as well as addressing the implementation of any outstanding recommendations from previous year reviews.

Basis for Forming the Opinion

The audit work undertaken during 2025/26, and reported to the Audit Committee, has been aggregated at Section 5.

The evidence base upon which the overall opinion is formed is as follows:

- An assessment of the range of individual opinions and outputs arising from risk-based audit assignments contained within the Internal Audit plan that have been reported to the Audit Committee throughout the year. In addition, and where appropriate, work at either draft report stage or in progress but substantially complete has also been considered, and where this is the case then it is identified in the report. This assessment has taken account of the relative materiality of these areas and the results of any follow-up audits in progressing control improvements (see section 2.5).

- The results of any audit work related to the Health & Care Quality Standards including, if appropriate, the evidence available by which the Board has arrived at its declaration in respect of the self-assessment for the leadership standard.
- Other assurance reviews which impact on the Head of Internal Audit opinion including audit work performed at other organisations (see Section 3).
- Other knowledge and information that the Head of Internal Audit has obtained during the year including cumulative information and knowledge over time; observation of Board and other key committee meetings; meetings with the executive team, senior managers and independent members; the results of *ad hoc* work and support provided; liaison with other assurance providers and inspectors; research; and cumulative audit knowledge of the organisation that the Head of Internal Audit considers relevant to the opinion for this year.

As stated above, these detailed results have been aggregated to build a picture of assurance across the Health Board.

In reaching this opinion we have identified that our reviews during the year have generally concluded positively, with effective control arrangements operating across a number of areas. The audit work undertaken provides a consistent picture that governance, risk management and control arrangements are generally well designed and operating effectively, although further strengthening identified is required in a number of areas to ensure consistent implementation and effective oversight.

Of the opinions issued during the year, two were allocated Substantial Assurance, fifteen were allocated Reasonable Assurance, and five were Limited Assurance. There were no Unsatisfactory assurance opinions. We have also issued two reports that are either advisory or no-opinion follow up reports, and at the time of this report, fieldwork remains ongoing for two reviews.

In addition, the Head of Internal Audit considered the impact of those audit assignments planned this year which did not proceed to full audit following preliminary planning work and have been deferred until a future audit year. The reason for change to the audit plan was presented to the Audit Committee for consideration and approval. Notwithstanding that the opinion is restricted to those areas which were subject to audit review, the Head of Internal Audit has considered the impact of the change made to the plan when forming the overall opinion.

The findings demonstrate a consistent pattern across audit areas, with appropriate frameworks and processes generally in place, but further work required to ensure these are fully embedded, consistently applied, and supported by robust governance and reporting arrangements. A summary of the findings is shown below. We have reported the findings using the eight areas of the Health Board's activities that we had previously used to structure our strategic and annual operational audit plans.

<p>Corporate Governance, Risk Management and Regulatory Compliance</p>

We have undertaken four reviews in this area.

Risk Management and Board Assurance Framework – Reasonable assurance was provided. The Health Board has established refreshed risk management arrangements, including the development of a Strategic Risk Register and supporting

Corporate Risk Register, with clear governance oversight through the Board and its committees. However, further work is required to complete and embed key elements of the framework, including finalisation and application of risk appetite statements, clarification of the future role of the Risk Management Group, and strengthening of action planning to ensure identified gaps in control and assurance are supported by clearly defined, monitored and time-bound actions.

Morrison Service Group Governance Arrangements – Limited assurance was provided. While governance structures are in place, significant weaknesses were identified in their design and operation. In particular, the absence of a functioning Service Group Management Board since May 2025, lack of formalised decision-making arrangements, and gaps in reporting and oversight mechanisms limit the effectiveness of governance across performance, workforce, quality and safety, and risk management. Weaknesses were also identified in the maintenance of terms of reference, meeting structure, and the consistency of documentation and assurance processes.

Hywel Dda University Health Board and Swansea Bay University Health Board Regional Joint Committee Governance Arrangements – Advisory. The review identified that governance arrangements are well established at a structural level, with a defined framework, agreed terms of reference, and consistent reporting arrangements supporting oversight and decision-making across both Health Boards. However, as the Committee transitions from establishment to delivery, further work is required to strengthen consistency and maturity, particularly in relation to subgroup governance, clarity of work programmes, definition of outputs and outcomes, and the development of a programme-wide approach to risk management.

Follow Up of Internal Audit Recommendations (draft) – Not rated. The review confirmed that arrangements are in place to monitor and track the implementation of internal audit recommendations. Further detail on our approach and findings is set out in Section 2.5.

Strategic Planning, Performance Management & Reporting

We undertook two reviews in this area, both of which resulted in limited assurance opinions.

Escalation Status Action – While arrangements are in place to respond to Welsh Government escalation, weaknesses were identified in governance, accountability and oversight. Targeted Intervention structures were stood down without Board oversight, and current arrangements lack clear ownership, defined processes and a consolidated improvement plan. Reporting is inconsistent, limiting assurance over the effective management and delivery of escalation actions.

Annual Plan and Integrated Medium-Term Plan Delivery – While planning arrangements exist, weaknesses in performance monitoring, reporting and oversight limit effectiveness. Changes to monitoring arrangements have reduced visibility of progress, and governance arrangements are not yet fully established or operating as intended, limiting effective scrutiny.

The audits of Children and Young People Services and the Clinical Services Strategic Plan were deferred (see Section 5.7) due to overlap with other internal and external review activity, which reduced the value of undertaking separate internal audit reviews at this time.

Financial Governance and Management

We have undertaken two reviews in this area. In addition, the audits of accounts payable and procurement processes provided by NWSSP concluded reasonable assurance opinions (see Section 3).

Budget Setting – Reasonable assurance was provided. The Health Board has established financial planning and budget-setting arrangements, supported by governance oversight and regular scrutiny by senior management and the Board. However, improvements are required to strengthen financial capacity, enhance training and support for budget holders, and improve compliance with accountability arrangements.

Medical Variable Pay - At the time of this draft report, fieldwork is ongoing.

The Health Board has commissioned external support to assist with its financial sustainability and recovery arrangements, including the development of its financial planning approach and savings delivery.

Clinical Governance and Quality & Safety

We have undertaken four reviews in this area, all of which resulted in reasonable assurance.

Patient Experience - The Health Board has established robust arrangements for capturing and analysing patient experience data, supported by effective reporting to the Board and relevant committees. However, improvements are required to strengthen clarity of roles and responsibilities at Service Group level, formalise action tracking, and enhance evidence of learning and improvement arising from patient feedback.

Management of National Reportable Incidents – Arrangements are in place to support the identification, investigation and reporting of incidents, with established governance structures and a clear framework aligned to national requirements. However, improvements are required to strengthen oversight of investigator training, ensure compliance with reporting and investigation timelines, and enhance monitoring of action plans and learning from incidents.

Controlled Drugs – Overall compliance with controlled drugs procedures is generally good, supported by established policies and operational controls. However, weaknesses remain in governance and oversight arrangements, including inconsistent compliance with procedures, gaps in reporting and monitoring at Service Group level, and the need to further embed governance structures.

National Safety Standards for Invasive Procedures (NatSSIPs) and Local Safety Standards for Invasive Surgical Procedures (LocSSIPs) (draft) - The Health Board has established key elements of a sound control framework, including well-embedded procedural safety checks within theatres, supported by strong compliance with the surgical safety checklist. However, arrangements are not consistently applied or fully embedded across all elements, with improvements required to strengthen documentation, training arrangements, audit effectiveness, and the consistent implementation and monitoring of learning from incidents.

Information Governance & Security

We have undertaken three reviews in this area.

Health Records Migration – Reasonable assurance was provided. The Health Board has successfully implemented the centralisation of health records, supported by effective governance and delivery arrangements and improved operational performance. However, a formal post-implementation review has not yet been completed, limiting the extent to which benefits realised and learning have been fully evidenced and captured.

Digital Benefits Realisation – Substantial assurance was provided. The Health Board has established a structured framework to identify, monitor and realise benefits from digital programmes. This provides a strong foundation for consistent benefits management; however, improvements are required to ensure consistent application across all programmes and full alignment with defined benefit management principles.

Management of National Digital Systems – Substantial assurance was provided. The Health Board has well-established arrangements for planning, coordinating and overseeing the delivery of national digital programmes, with effective governance, monitoring and risk management processes. These arrangements provide strong oversight within the limits of national programme dependencies, with opportunities to further strengthen early identification of emerging programme requirements.

The audit of the Digital Operating Model and Board Awareness was deferred due to overlap with Audit Wales' review of digital transformation (see Section 5.7).

Operational Service and Functional Management

We have undertaken four reviews in this area.

Access to Primary Care: Community Pharmacy - Reasonable assurance was provided. The Health Board has established arrangements to commission and oversee community pharmacy services, aligned to national regulatory requirements and contractual frameworks. However, improvements are required to strengthen formal agreements for locally commissioned services and enhance the consistency of strategic reporting and oversight at Board level.

Theatres Utilisation – Reasonable assurance was provided. The Health Board has established governance structures and improvement programmes to support more efficient use of theatre capacity, with evidence of increased activity and improved data visibility. However, further work is required to strengthen governance arrangements, clarify roles and responsibilities, and ensure consistent implementation of performance and quality frameworks.

Urgent and Emergency Care: Delivery Governance – Limited assurance was provided. While there is clear strategic alignment and commitment across the Health Board and regional partners, governance arrangements are not sufficiently developed to support effective decision-making and delivery. Weaknesses were identified in governance clarity, escalation processes and defined accountability across organisational boundaries, limiting the effectiveness of oversight and coordination.

Vaccination and Immunisation - Reasonable assurance was provided. The Health Board has established a clear strategic framework and governance arrangements to support vaccination uptake and reduce inequalities, supported by innovative delivery models and strong stakeholder engagement. However, improvements are required to strengthen alignment between strategic plans, develop clear performance measures, and enhance evaluation of the effectiveness of interventions.

The **Access to Primary Care: Dental** audit was replaced with a review of community pharmacy due to the ongoing national dental contract consultation (see Section 5.7).

The scope of the **Urgent and Emergency Care** review was refined following discussion with management to focus on governance rather than performance, avoiding duplication with Audit Wales' work on unscheduled care (see Section 5.4).

Workforce Management

We undertook three reviews in this area during 2025/26. In addition, the audits of the payroll system and the single lead employer process provided by NWSSP concluded a substantial assurance and reasonable assurance opinion rating, respectively (see Section 3 below).

Strategic Equity Plan (deferred from 2024/25) – Limited assurance was provided. While significant progress has been made in developing the Strategic Equity Plan and associated initiatives, key weaknesses were identified in implementation planning, governance, and oversight. In particular, improvements are required to strengthen the completeness of action plans, ensure formal approval and alignment of supporting plans, and establish robust monitoring and reporting arrangements to provide assurance over delivery.

Staff Retention – Reasonable assurance was provided. The Health Board has established a clear strategic framework and a wide range of initiatives to support workforce retention, supported by governance oversight and improving workforce stability. However, improvements are required to strengthen evaluation of the effectiveness of retention initiatives, enhance use of workforce data and feedback, and develop a more structured and integrated governance framework to support oversight and assurance.

Medical Study Leave – Reasonable assurance was provided. Arrangements are in place to manage medical study leave, supported by an established policy framework and approval processes. However, weaknesses were identified in governance and oversight, including inconsistent application of approval processes, gaps in system reconciliation and financial controls, and the absence of structured reporting to provide assurance over activity and compliance.

Capital & Estates Management

This year we have undertaken four reviews in this area. This includes two assignments which have been delivered as part of the Integrated Audit Plan (approved at Full Business Case stage and funded via the annual capital resource limit). Our programme of work reflects the scale of the Health Board’s capital programme and the risks associated with major construction and infrastructure projects.

Capital Assurance: Capital Systems (deferred from 2024/25) - At the time of this report, fieldwork in this area remains ongoing and an assurance opinion has not yet been concluded.

Estates assurance: Asbestos management – Reasonable assurance was provided. The Health Board has established appropriate procedures aligned to the Control of Asbestos Regulations 2012, supported by risk assessments, re-inspection regimes, and operational controls. However, improvements are required to strengthen governance clarity, enhance reporting (including training compliance), and ensure procedures fully reflect administrative and record-keeping requirements to demonstrate ongoing regulatory compliance.

Morrison Hospital Theatre 7 / Burns Intensive Care Unit (post completion review) (draft) – Reasonable assurance was provided. The project was delivered broadly in line with its objectives, within the approved budget, and to a standard acceptable to users. However, improvements are required to strengthen aspects of project closure and final account governance, including documentation of approvals, application or formal waiver of contractual provisions, and clarity over change control and retention arrangements

Singleton Hospital PET-CT Scanning (Integrated Audit Assurance Programme) (draft) – Reasonable assurance was provided. Governance, financial management and delivery arrangements for the project are broadly appropriate, supporting progress towards completion. However, improvements are required to strengthen risk management, ensure consistency and clarity of reporting, and enhance contract management arrangements to support effective delivery and oversight.

The **Neath Port Talbot District General Hospital Private Finance Initiative (PFI) follow-up review** was deferred following an improved assurance rating in 2024/25 (from limited at draft to reasonable), reflecting reduced risk (see Section 5.7).

2.5 Approach to Follow Up of Recommendations

As part of our audit work, we consider progress in implementing agreed actions from our previous reports, particularly those where Limited Assurance was provided, and, where appropriate, high priority findings from Reasonable Assurance reports. In 2025/26, a revised follow-up approach was implemented, as agreed with the Health Board. This involved reviewing a sample of recommendations recorded as closed within the audit recommendation tracker, comprising a minimum of 50% of high priority findings and 10% of medium priority findings from 2024/25 internal audit reports, with progress updates provided at each Audit Committee meeting. We also undertook testing on the accuracy and effectiveness of the audit recommendation tracker.

In addition, audit committees monitor the progress in implementing recommendations (this is wider than just Internal Audit recommendations) through their own recommendation tracker processes. We attend all audit committee meetings and observe the quality and rigour around these processes.

However, it remains the role of audit committees to consider and agree the adequacy of management responses and the dates for implementation, and any subsequent request for revised dates, proposed by management. Where appropriate, we have adjusted our approach to follow-up work to reflect these challenges.

We have considered the impact of both our follow-up work and where there have been delays to the implementation of recommendations, on both our ability to give an overall opinion (in compliance with the GIAS) and the level of overall assurance that we can give.

The Health Board's arrangements for tracking audit recommendations remain established and generally effective, supported by regular reporting to the Executive Team and Audit Committee and the introduction of the Audit Management and Tracking (AMaT) system to support integrated assurance.

During 2025/26, we identified an increase in overdue actions, largely attributable to a backlog of recommendations awaiting verification of supporting evidence, alongside capacity pressures and the transition to the new system. Although this position represents a point-in-time impact rather than a systemic weakness, it has reduced the timeliness and clarity of reporting, including for a number of higher-risk actions. Management has acknowledged this position and actions are underway to address the backlog and strengthen the verification process.

We undertook follow-up testing to validate a sample of recommendations recorded as complete within the tracker, incorporating items from previous limited assurance reviews which had previously been reported as 'in progress'. Our testing confirmed that all sampled recommendations were appropriately classified as complete. This work provides the Audit Committee with additional assurance regarding the effectiveness and accuracy of the tracker.

2.6 Limitations to the Audit Opinion

Internal control, no matter how well designed and operated, can provide only reasonable and not absolute assurance regarding the achievement of an organisation's objectives. The likelihood of achievement is affected by limitations inherent in all internal control systems.

As mentioned above the scope of the audit opinion is restricted to those areas which were the subject of audit review through the performance of the risk-based Internal Audit plan. In accordance with auditing standards, and with the agreement of senior management and the Board, Internal Audit work is deliberately prioritised according to risk and materiality. Accordingly, the Internal Audit work and reported outcomes will bias towards known weaknesses as a driver to improve governance risk management and control. This context is important in understanding the overall opinion and balancing that across the various assurances which feature in the Annual Governance Statement.

Caution should be exercised when making comparisons with prior years. Audit coverage will vary from year to year based upon risk assessment and cyclical coverage on key control systems.

2.7 Period covered by the Opinion

Internal Audit provides a continuous flow of assurance to the Board and, subject to the key financials and other mandated items being completed in-year, the cut-off point for annual reporting purposes can be set by agreement with management. To enable the Head of Internal Audit opinion to be better aligned with the production of the Annual Governance Statement a pragmatic cut-off point has been applied to Internal Audit work in progress.

By previous agreement with the Health Board, audit work reported to draft stage has been included in the overall assessment, with all other work in progress rolled-forward and reported within the overall opinion for next year.

Most audit reviews will relate to the systems and processes in operation during 2025/26 unless otherwise stated and reflect the condition of internal controls pertaining at the point of audit assessment.

Follow-up work will provide an assessment of action taken by management on recommendations made in prior periods and will therefore provide a limited scope update on the current condition of control and a measure of direction of travel.

There are some specific assurance reviews which remain relevant to the reporting of the organisation's Annual Report required to be published after the year end. Where required, any specified assurance work would be aligned with the timeline for production of the Health Board's Annual Report and accordingly will be completed and reported to management and the Audit Committee after this Head of Internal Audit Opinion. However, the Head of Internal Audit's assessment of arrangements in these areas would be legitimately informed by drawing on the assurance work completed as part of this current year's plan.

2.8 Required Work

Please note that following discussions with Welsh Government we were not mandated to audit any areas in 2025/26.

2.9 Statement of Conformance

The Welsh Government determined that the Global Internal Audit Standards (GIAS) would apply across the NHS in Wales from 1 April 2025.

The provision of professional quality Internal Audit is a fundamental aim of our service delivery methodology and compliance with GIAS is central to our audit approach. Quality is controlled by the Head of Internal Audit on an ongoing basis and monitored by the Director of Audit & Assurance. In addition, at least once every five years, we are required to have an External Quality Assessment. This was undertaken by the Chartered Institute of Public Finance and Accountancy (CIPFA) in March 2023, reported in April 2023 stated who concluded we 'Fully Conform' with the relevant standards.

The NWSSP Audit and Assurance Services can assure the Audit Committee that it has conducted its audits at the Health Board in conformance with the Global Internal Audit Standards and the UK public sector practice note for 2025/26.

Our conformance statement for 2025/26 is based upon:

- the results of our internal Quality Assurance and Improvement Programme (QAIP) for 2025/26 which will be reported formally in the summer of 2026; and
- The results of the External Quality Assessment.

We have set out, in **Appendix A**, the key requirements of the GIAS and our assessment of conformance against these requirements. The full results and actions from our QAIP will be included in the 2025/26 QAIP report. There are no significant matters arising that need to be reported in this document.

We also note that there have been no impairments to the independence of the Head of Internal Audit or to any other members of NWSSP's Audit & Assurance Service who undertook work on the Health Board's audit programme for 2025/26.

The Head of Internal Audit has unfettered access to the Chief Executive, Chair of the Audit Committee and Chair of the Health Board.

2.10 Completion of the Annual Governance Statement

While the overall Internal Audit opinion will inform the review of effectiveness for the Annual Governance Statement, the Accountable Officer and the Board need to consider other assurances and risks when preparing their Statement. These sources of assurances will have been identified within the Board's own performance management and assurance framework and will include, but are not limited to:

- direct assurances from management on the operation of internal controls through the upward chain of accountability;
- internally assessed performance against the Health & Care Quality Standards;
- results of internal compliance functions including Local Counter-Fraud, Post Payment Verification, and risk management;

- reported compliance via the Welsh Risk Pool regarding claims standards and other specialty specific standards reviewed during the period; and
- reviews completed by external regulation and inspection bodies including Audit Wales, Healthcare Inspectorate Wales and Health and Safety Executive.

3. Other work relevant to the Health Board

As our internal audit work covers all NHS Wales organisations there are a number of audits that we undertake each year which, while undertaken formally as part of a particular health organisation’s audit programme, will cover activities relating to other health bodies. These are set about below, with relevant comments and opinions attached, and relate to work at:

- NHS Wales Shared Services Partnership;
- Digital Health & Care Wales; and
- NHS Wales Joint Commissioning Committee.

NHS Wales Shared Services Partnership (NWSSP)

As part of the internal audit programme at NWSSP, a hosted body of Velindre University NHS Trust, a number of audits were undertaken which are relevant to the Health Board. These audits of systems operated by NWSSP, processing transactions on behalf of the Health Board, derived the following opinion ratings:

Audit	Opinion	Outline scope
Accounts Payable	Reasonable	To review the adequacy of the systems and controls in place for key risk areas in the accounts payable process, including progress in implementing the actions agreed with management to address the issues identified in the previous audit report.
Primary Care Services Ophthalmic	Substantial	To provide assurance that Primary Care Services is maintaining a robust system to facilitate timely and accurate payments to Ophthalmic contractors.
Payroll	Substantial	To evaluate the design and operation of the systems and controls in place within payroll services.
Single Lead Employer	Reasonable	The purpose of this review is to assess compliance with a range of policies and procedures within the service.

Procurement	Reasonable	To review the adequacy and effectiveness of the control arrangements governing Single Tender Actions (STAs) and Declarations of Interest (DOIs).
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Please note that other audits of NWSSP activities are undertaken as part of the overall NWSSP internal audit programme. All audits in this programme are reported to the Velindre University NHS Trust Audit Committee for NWSSP. The overall Head of Internal Audit Opinion for NWSSP is Reasonable Assurance.

Digital Health & Care Wales (DHCW)

As part of the internal audit programme at DHCW, a Special Health Authority that started operating from 1 April 2021, a number of audits were undertaken which are relevant to the Health Board. These audits derived the following opinion ratings:

Audit	Opinion	Outline scope
Programme management	Reasonable	To provide assurance over the timely rollout of a sample of digital programmes / projects across Wales and steps taking place to overcome obstacles, challenges and manage the delivery of benefits.
Cyber security	Reasonable	To assess the governance process for cyber security, associated risk statements and the management and delivery of improvement plans.
GMS clinical system migration project	Reasonable	To assess the management and delivery of the General Medical Services GMS Clinical System Migration project.
CaNISC	Reasonable	To ensure the risks associated with the withdrawal / replacement of the Cancer Network Information System Cymru (CaNISC) are appropriately managed.

Please note that other audits of DHCW activities are undertaken as part of the overall DHCW internal audit programme. The overall Head of Internal Audit Opinion for DHCW is Reasonable Assurance.

NHS Wales Joint Commissioning Committee (JCC)

The work at the JCC is undertaken as part of the Cwm Taf Morgannwg University Health Board's internal audit plan. These audits are listed below and derived the following opinion ratings:

Audit	Opinion	Outline scope
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Individual Patient Funding Requests (IPFR)	Substantial	The JCC, working on behalf of all health boards in Wales, commissions highly specialist services at a national level. Each year, requests are received for healthcare that falls outside of this agreed range of services. These are referred to as Individual Patient Funding Requests. IPFRs can include a request for any type of healthcare including a specific service, treatment, medicine, device or piece of equipment. This review considered the system in place for the management and consideration of IPFR applications.
Budget management	Reasonable	This review considered the budget management process within the JCC, including procedures, responsibilities and management arrangements.
High cost drugs	-	This review covered the processes and arrangements relating to high cost drugs commissioned by the JCC. At the time of this report our work in this area is ongoing.

While these audits do not form part of the annual plan for the Health Board, they are listed here for completeness as they do impact on the organisation's activities. The Head of Internal Audit has considered if any issues raised in the audits could impact on the content of our annual report and concluded that there are no matters of this nature.

Full details of the NWSSP audits are included in the NWSSP Head of Internal Audit Opinion and Annual Report and are summarised in the Velindre NHS Trust Head of Internal Audit Opinion and Annual Report. DHCW audits are summarised in the DHCW Head of Internal Audit Opinion and Annual Report, and the JCC audits are summarised in the Cwm Taf Morgannwg University Health Board Head of Internal Audit Opinion and Annual Report.

4. Delivery of the Internal Audit Plan

4.1 Performance against the Audit Plan

The Internal Audit Plan has been delivered substantially in accordance with the schedule agreed with the Audit Committee, subject to changes agreed as the year progressed. Regular audit progress reports have been submitted to the Audit Committee during the year.

The audit plan approved by the Committee in March 2025 contained 29 reviews. Amendments comprised the deferral of two audits, alongside changes to scope and timing for a small number of assignments at management's request. In addition, two audits did not proceed following preliminary planning and discussion with management, where it was recognised that known issues and risks were in the process of being addressed and that further audit work would not add value at that time. All changes were reported to and approved by the Audit Committee.

The assignment status summary is reported at section 5.

In addition, we may respond to requests for advice and/or assistance across a variety of business areas across the Health Board. This advisory work, undertaken in addition to the assurance plan, is permitted under the standards to assist management in improving governance, risk management and control. This activity is reported during the year within our progress reports to the Audit Committee.

4.2 Service Performance Indicators

In order to monitor aspects of the service delivered by Internal Audit, a range of service performance indicators have been developed.

Indicator Reported to Audit Committee	Status	Actual	Target	Red	Amber	Green
Operational Audit Plan agreed for 2025/26	G	March 2025	By 30 June	Not agreed	Draft plan	Final plan
Total assignments reported against adjusted plan for 2025/26	G	92% (24/26)	100%	v > 20%	10% < v ≤ 20%	v ≤ 10%
Report turnaround: time from fieldwork completion to draft reporting [10 working days]	G	83% (20/24)	90%	v > 20%	10% < v ≤ 20%	v ≤ 10%
Report turnaround: time taken for management response to discussion & draft report [15 working days]	A	70% (14/20)	85%	v > 20%	10% < v ≤ 20%	v ≤ 10%
Report turnaround: time from management response to issue of final report [10 working days]	G	100% (20/20)	90%	v > 20%	10% < v ≤ 20%	v ≤ 10%

Key: v = percentage variance from target performance

5. Risk based audit assignments

The overall opinion provided in Section 1 and our conclusions on individual reviews is limited to the scope and objectives of the reviews we have undertaken, detailed information on which has been provided within the individual audit reports.

5.1 Overall summary of results

At the time of this report 24 audit reviews have been reported during the year. Figure 1 below presents the assurance ratings, and the number of audits derived for each.

Figure 1 Summary of audit ratings

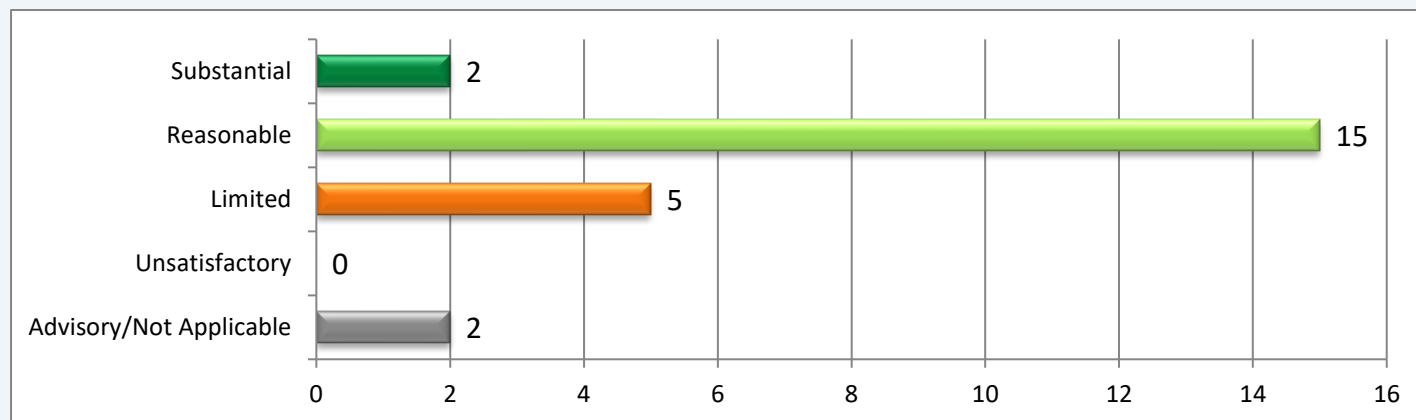


Figure 1 above does not include the audit ratings for the reviews undertaken at NWSSP, DHCW or the JCC.

The assurance ratings and definitions used for reporting audit assignments are included in **Appendix B**.

The following sections provide a summary of the scope and objective for each assignment undertaken within the year along with the assurance rating.

5.2 Substantial Assurance (Dark Green)



In the following review areas, the Board can take **substantial assurance** that arrangements to secure governance, risk management and internal control are suitably designed and applied effectively. Those few matters that may require attention are compliance or advisory in nature with low impact on residual risk exposure.

Review Title	Objective
Benefits Realisation: Digital Programmes	To assess whether the health board is achieving the anticipated benefits from investment in digital solutions, including review of the Welsh Nursing Care Record (WNCR) and Value Based Healthcare (VBHC) programmes (with a focus on the Promptly system).
Management of the Delivery of National Digital Systems	To review the effectiveness of coordinated planning, engagement with Digital Health and Care Wales (DHCW) and associated governance arrangements, and mechanisms to manage resources, monitor delivery, and mitigate the impact of delays in national digital programmes.

5.3 Reasonable Assurance (Light Green)



In the following review areas, the Board can take **reasonable assurance** that arrangements to secure governance, risk management and internal control are suitably designed and applied effectively. Some matters require management attention in either control design or operational compliance and these will have low to moderate impact on residual risk exposure until resolved.

Review Title	Objective
Risk Management and Board Assurance Framework	To assess the effectiveness of the processes for identifying, managing, and reporting strategic and key operational risks.
Budget Setting	To review how the health board allocates resources to deliver its agreed budget.
Patient Experience	To review the arrangements for capturing and utilising patient experience.
Management of National Reportable Incidents	To evaluate the adequacy of the systems and controls for identifying, recording, managing, and reporting nationally reportable incidents.
Controlled Drugs	To review the arrangements for ensuring compliance with the Controlled Drugs Regulations.

Review Title	Objective
NatSSIPs and LocSSIPs (draft)	To review the mechanisms in place to ensure compliance with the National (NatSSIPs) and Local Safety Standards for Invasive Surgical Procedures (LocSSIPs).
Access to Primary Care: Community Pharmacy	To review the structures and arrangements for managing access to community pharmacy services, in line with regulatory requirements.
Theatres Utilisation	To assess whether theatre resources are used efficiently and effectively.
Vaccination and Immunisation	To evaluate the processes to monitor and promote vaccine uptake.
Health Records Migration	To review the effectiveness and outcomes of the health records migration project.
Staff Retention	To evaluate arrangements supporting staff retention, including nursing retention plans and overseas recruitment support.
Medical Study Leave	To assess whether study leave provided to Medical Staff is managed in line with policy, guidance, and value-for-money considerations.
Estates Assurance: Asbestos Management	To review whether asbestos management arrangements are robust and comprehensive.
Morrison Hospital Theatre 7 / Burns Intensive Care Unit (post completion review) (draft)	To provide assurance over completion and final account arrangements for the project. The review formed part of the Integrated Audit Plan included within the approved Business Justification Case (BJC).
Singleton Hospital PET and CT Scanning (draft)	To evaluate the delivery of the Positron Emission Tomography (PET) / Computerised Tomography (CT) project against business case objectives, and assess the adequacy of supporting systems and controls.

5.4 Limited Assurance (Amber)



In the following review areas, the Board can take only **limited assurance** that arrangements to secure governance, risk management and internal control, within those areas under review, are suitably designed and applied effectively. More significant matters require management attention with moderate impact on residual risk exposure until resolved.

Review Title	Objective
Morrison Service Group Governance Arrangements	To review of the governance, assurance framework and risk management arrangements within Morrison Service Group, including divisional governance.
Escalation Status Action	To review governance arrangements for overseeing and supporting delivery of escalation actions.
Annual Plan and Integrated Medium-Term Plan (IMTP) Delivery	To assess the effectiveness of the arrangements in place to support the delivery of the 2025/26 Annual Plan.
Urgent and Emergency Care: Delivery Governance	To assess the effectiveness of governance arrangements and interfaces supporting the delivery of Urgent and Emergency Care across the health board and regional partners. Following discussion with management, the scope was refined to focus on governance rather than performance and to avoid duplication with Audit Wales' work on unscheduled care. The review therefore concentrates on governance interfaces and decision-making boundaries, with particular emphasis on interactions with the Regional Partnership Board.
Strategic Equity Plan (deferred from 2024/25)	To review the arrangements supporting delivery of key actions within the Strategic Equity Plan, including those related to the Welsh Government's <i>Anti-Racist Wales Action Plan</i> .

5.5 Unsatisfactory (Red)



No reviews were assigned an 'unsatisfactory' opinion.

5.6 Advisory/Assurance Not Applied (Grey)



The following review was undertaken as part of the audit plan and reported without the standard assurance rating indicator, owing to the nature of the audit approach. The level of assurance given for this review is deemed not applicable – these are reviews and other assistance to management, provided as part of the audit plan, to which the assurance definitions are not appropriate, but which are relevant to the evidence base upon which the overall opinion is formed.

Review Title	Objective
HDdUHB and SBUHB Regional Joint Committee Governance Arrangements (Advisory)	To assess governance arrangements supporting partnership working between Swansea Bay University Health Board (SBUHB) and Hywel Dda University Health Board (HDdUHB) through the Regional Joint Committee (RJC).
Follow Up of Internal Audit Recommendations (Not rated) (draft)	This review assessed whether internal audit recommendations have been effectively implemented, and considered the effectiveness of the systems and arrangements in place to monitor progress with the implementation of actions.

5.7 Audits not undertaken

Additionally, the following audits were deferred for the reasons outlined below. We have considered these reviews and the reason for their deferment when compiling the Head of Internal Audit Opinion.

Review Title	Reason why not undertaken
Children and Young People Services	Deferred at the request of management to allow time for improvements in planning, governance, performance assurance and coordination, and to reflect the Health Board's evolving role in regional partnerships. This audit was initially replaced by a review of the Clinical Services Strategic Plan (CSSP). However, following timetable changes and delays in CSSP development, this has also been deferred, and a revised approach proposed.
Digital Operating Model and Board Awareness	Deferred due to overlap with the Audit Wales review of digital transformation, which covered key areas including strategy, leadership, capability, and risk management, reducing the value of undertaking a separate internal audit.
Neath Port Talbot District General Hospital Private Finance Initiative Follow Up Review	Deferred following an improved assurance rating in 2024/25 (limited at draft stage to reasonable in the final report), reflecting progress made and a reduction in risk.
Access to Primary Care: Dental	Scope amended to focus on community pharmacy due to the ongoing dental contract consultation.

5.8 Work in progress

At the time of producing the Annual Report, the following audits were still work in progress and the assurance ratings had not yet been determined. It is anticipated that the majority of this work will be sufficiently progressed to inform the final Annual Report.

Review Title	Objective
Medical Variable Pay	To review the adequacy of arrangements for the management and control of medical variable pay.

Review Title	Objective
Capital Assurance: Capital Systems - Selection, Appointment and Contractual Arrangements (deferred from 2024/25)	To assess whether appropriate controls are in place and operating effectively in relation to capital systems and projects.

6. Acknowledgement

In closing I would like to acknowledge the time and co-operation given by directors and staff of the Health Board to support delivery of the Internal Audit assignments undertaken within the 2025/26 plan.

Osian Lloyd

Pennaeth yr Archwiliad Mewnol/Head of Internal Audit

Gwasanaethau Archwilio a Sicrwydd/Audit and Assurance Services

Partneriaeth Cydwasanaethau GIG Cymru/NHS Wales Shared Services Partnership

June 2026

Appendix A Conformance

Internal Audit compliance with the Global Internal Audit Standards and the UK Public Sector Practice Note






Global Internal Audit Standards – Domains, Principles & Standards	Requirements & Response
Domain I: Purpose of Internal Auditing	<p>Internal auditing strengthens the organisation’s ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight, and foresight.</p> <p>Advice and assurance are provided primarily through a risk-based audit plan approved and monitored by the Audit Committee. Audit & Assurance uses the results of its audits, together with focused research, to provide insight and foresight.</p>
<p>Domain II: Ethics & Professionalism</p> <p>Principles 1 (Demonstrate Integrity), 2 (Maintain Objectivity), 3 (Demonstrate Competency), 4 (Exercise Due Professional Care), and 5 (Maintain Confidentiality). 13 individual standards.</p>	<p>Audit & Assurance has established processes for dealing with both the ethics and professionalism of Internal Audit and the need to maintain client confidentiality. This encompasses training, declarations of interest returns, our audit processes, and the requirements (where appropriate) of professional accounting and audit bodies.</p>
<p>Domain III: Governing the Internal Audit Function</p> <p>Principles 6 (Authorised by the Board), 7 (Positioned Independently), and 8 (Overseen by the Board). 9 individual standards.</p>	<p>How we interact and work with each NHS Wales organisation is set out in the Internal Audit Mandate and Charter which is updated annually. There are appropriate arrangements in place for Internal Audit to act independently and interact with the Board to ensure effective governance arrangements.</p>

<p>Domain IV: Managing the Internal Audit Function</p> <p>Principles 9 (Plan Strategically), 10 (Manage Resources), 11 (Communicate Effectively), and 12 (Enhance Quality). 16 individual standards.</p>	<p>The Internal Audit function for NHS Wales is managed through the NHS Wales Shared Services Partnership (NWSSP). The Audit & Assurance service delivery plan forms part of the NWSSP integrated medium term plan.</p> <p>A risk based strategic and annual plan is developed for each NHS Wales organisation. The annual plan gives detail of specific assignments and sets out the overall resource requirement. The audit strategy and annual plan is approved by the Audit Committee.</p> <p>Quality assurance and control arrangements are in place and are subject to an external assessment at least once every five years.</p> <p>Policies and procedures which guide the Internal Audit activity are in place. There is structured liaison with Audit Wales, HIW and Counter Fraud.</p>
<p>Domain V: Performing Internal Audit Services</p> <p>Principles 13 (Plan Engagements Effectively), 14 (Conduct Engagement Work), and 15 (Communicate Engagement Results and Monitor Action Plans). 14 individual standards.</p>	<p>Audit & Assurance has a Quality Manual that sets out how we will conduct and monitor audit engagements and this is then replicated in our Electronic Working Paper system (ESRA) and other files.</p> <p>This ensures that we meet the requirements to plan, conduct and communicate audit engagement appropriately and follow-up management actions.</p>

[Global Internal Audit Standards](#)
[UK Public Sector Application Note](#)

Appendix B Audit Assurance Ratings

Assurance Opinion

	<p>Substantial</p>	<p>Few matters require attention and are compliance or advisory in nature. Low impact on residual risk exposure.</p>
	<p>Reasonable</p>	<p>Some matters require management attention in control design or compliance. Low to moderate impact on residual risk exposure until resolved.</p>
	<p>Limited</p>	<p>More significant matters require management attention. Moderate impact on residual risk exposure until resolved.</p>
	<p>Unsatisfactory</p>	<p>Action is required to address the whole control framework in this area. High impact on residual risk exposure until resolved.</p>
	<p>Advisory</p>	<p>Given to reviews and support provided to management which form part of the internal audit plan, to which the assurance definitions are not appropriate. These reviews are still relevant to the evidence base upon which the overall opinion is formed.</p>

Disclaimer

This audit report has been prepared for internal use only. Audit and Assurance Services reports are prepared, in accordance with the agreed audit brief, and the Audit Charter as approved by the Audit Committee.

Audit reports are prepared by the staff of the NHS Wales Audit and Assurance Services and addressed to Independent Members or officers including those designated as Accountable Officer. They are prepared for the sole use of Swansea Bay University Health Board and no responsibility is taken by the Audit and Assurance Services Internal Auditors to any director or officer in their individual capacity, or to any third party.

The report is based on the review work undertaken and is not necessarily a complete statement of all weaknesses that exist or potential improvements. Whilst every care has been taken to ensure that the information provided in this report is as accurate as possible, no complete guarantee or warranty can be given with regard to the advice and information contained.

Our work does not provide absolute assurance that material errors, loss or fraud do not exist. Responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management of Swansea Bay University Health Board. Work performed by internal audit should not be relied upon to identify all strengths and weaknesses in internal controls, or all circumstances of fraud or irregularity. Effective and timely implementation of recommendations is important for the development and maintenance of a reliable internal control system.

Prioritisation of Findings

Priority	Explanation
High	Significant risk to achievement of a system objective OR evidence present of material loss, error, or misstatement. Poor system design OR widespread non-compliance.
Medium	Some risk to achievement of a system objective. Minor weakness in system design OR limited non-compliance.

Website: [Audit & Assurance Services - NHS Wales Shared Services Partnership](#)

Global Internal Audit Standards

Audit work undertaken by NHS Wales Audit and Assurance Services conforms to the Institute of Internal Auditors' professional standards and the Government Internal Audit Standards (GIAS) applicable within the UK public sector.