

Internal Audit Progress Report

Audit Committee

July 2025

Swansea Bay University Health Board

NWSSP Audit and Assurance Services



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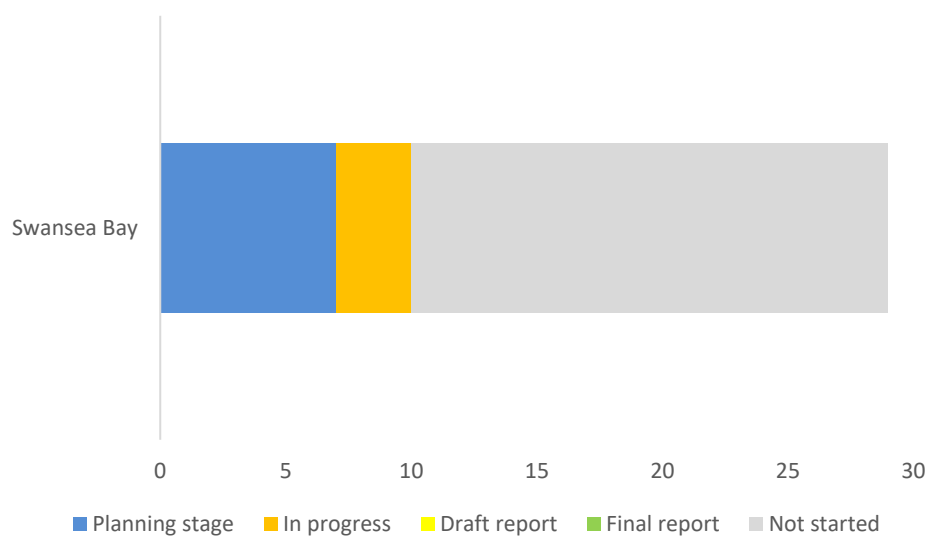
1. Introduction

The purpose of this report is to:

- highlight progress of the 2025/26 Internal Audit Plan to the Audit Committee; and
- provide an overview of other activity undertaken since the previous meeting.

2. Progress against the 2025/26 Internal Audit Plan

There are 29 reviews in the 2025/26 Internal Audit Plan, and overall progress is shown below.



Detailed progress in respect of each of the reviews in the 2025/26 Internal Audit Plan is summarised in Appendix A.

3. Proposed changes to approved plan

The following changes to the plan have been requested by management:

- **Children & Young People Services** – it is proposed to defer this audit to 2026/27 to allow time for internal improvements in planning, governance, performance assurance and coordination, and to reflect the Health Board’s evolving role in regional partnerships. In its place, an audit is proposed for Q4 2025/26 to assess implementation of the new Strategic Planning Framework, following the August 2025 strategy launch.
- **Access to Primary Care** – to shift focus from dental to community pharmacy due to the ongoing dental contract consultation.
- **Controlled Drugs** – Audit deferred from Q1 to Q3 to allow time for ongoing enhancements to the governance structure.
- **Health Records Migration** – Audit delayed from Q1 to Q3 to allow time for the service to embed following project completion in March 2025. A post-

project review and lessons learned exercise is planned later in the year to ensure meaningful evaluation of outcomes.


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 30 June 2025

Indicator	Status	Actual	Target
Operational Audit Plan agreed for 2025/26		March	By 30 June
Audits reported over planned	N/A	0	0
Work in progress		3	
Report turnaround: time from fieldwork completion to draft reporting [10 days]	N/A	0 out of 0	80%
Report turnaround: time taken for management response to draft report [15 days]	N/A	0 out of 0	80%
Report turnaround: time from management response to issue of final report [10 days]	N/A	0 out of 0	80%

Key:

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

6. Recommendation

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

Appendix A: Progress against 2025/26 Internal Audit Plan

Review	Status	Rating	Key matters arising	Outline timing	Anticipated Audit Committee ¹
Risk Management and Assurance	Not started			Q4	May / July 2026
Service Group Governance Arrangements: Morriston	Not started			Q3/4	March / May 2026
Hywel Dda University Health Board and Swansea Bay University Health Board Regional Joint Committee (Advisory)	Not started			Q3/4	March / May 2026
Follow Up	Not started		A sample of closed recommendations will be validated on a rolling basis, with updates provided at each Audit Committee meeting and a summary report prepared at year-end to capture the overall status.	Q1-4	May / July 2026
Budget Setting	Not started			Q2	November 2025 / January 2026
Medical Variable Pay	Not started			Q3	January / March 2026
Escalation Status Action	Planning			Q1	November 2025
Children and Young People Services			See Section 3—management has requested deferral to the 2026/27 Internal Audit Plan, replacing it with an audit of the Strategic Planning Framework in Q4.		
Annual Plan and Integrated Medium-Term Plan (IMTP) Delivery	Not started			Q3	January / March 2026
Patient Experience	In progress			Q2	September / November 2025
Management of Serious Incidents	Not started			Q3	January / March 2026
Controlled Drugs	Planning		See Section 3—management has requested to delay the audit from Q1 to Q3.	Q3	January / March 2026

¹ May be subject to change

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Review	Status	Rating	Key matters arising	Outline timing	Anticipated Audit Committee ¹
National Safety Standards for Invasive Procedures (NatSSIPs) and Local Safety Standards for Invasive Surgical Procedures (LocSSIPs)	Not started			Q4	May / July 2026
Access to Primary Care: Community Pharmacy	Planning		See Section 3—management has requested to shift the focus from dental services to community pharmacy, delaying the audit start from Q1 to Q2.	Q2	November 2025
Theatres Utilisation	In progress			Q2	November 2025 / January 2026
Urgent and Emergency Care Performance	Not started			Q3	January / March 2026
Vaccination and Immunisation	Not started			Q2	November 2025 / January 2026
Health Records Migration	Planning		See Section 3—management has requested to delay the audit from Q1 to Q3.	Q3	January / March 2026
Benefits Realisation	Not started			Q2	November 2025 / January 2026
Digital Operating Model and Board Awareness	Not started			Q3	January / March 2026
Management of the Delivery of National Systems	Not started			Q4	May / July 2026
Strategic Equality Plan (Deferred from 2024/25)	In progress			Q2	September 2025
Staff Retention	Not started			Q3	January / March 2026
Medical Study Leave	Planning			Q2	November 2025
Capital & Estates					
Capital Systems (Deferred from 2024/25)	Not started			Q4	May / July 2026
Asbestos Management	Planning			Q3	January / March 2026

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Review	Status	Rating	Key matters arising	Outline timing	Anticipated Audit Committee ¹
Neath Port Talbot District General Hospital (DGH) Private Finance Initiative (PFI) Follow Up Review	Not started			Q4	May / July 2026
Morrison Hospital: Burns Intensive Care Unit (post completion review)	Not started			TBC	TBC
Singleton Hospital PET (positron emission tomography) and CT (computerised tomography) Scanning	Planning			TBC	TBC

¹ May be subject to change