

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 our current and planned accounts and performance audit work at Swansea Bay University Health Board.
- 2 We also provide additional information on:
 - Other relevant examinations and studies published by the Audit General.
 - Relevant corporate documents published by Audit Wales (e.g. fee schemes, annual plans, annual reports), as well as details of any consultations underway.
- 3 Details of future and past Good Practice Exchange (GPX) events are available on our [website](#).

Accounts audit update

4 **Exhibit 1** summarises the status of our current and planned accounts audit work.

Exhibit 1 – Accounts audit work

Area of work and	Executive Lead	Focus of the work	Current status	Planned date for consideration
Audit of the 2024-25 Accountability Report and Financial Statements	Executive Director of Finance	To provide an audit opinion on the Health Board's Accountability Report and Financial Statements.	Audit work complete.	Audit Opinion provided June 2025.
Audit of the 2024-25 Charitable Fund Accounts	Executive Director of Finance	To provide an audit opinion on the Health Board's Charitable Fund Accounts	Audit work not yet started.	January 2026

Performance audit update

5 Exhibit 2 summarises the status of our current and planned performance audit work.

Exhibit 2 – Performance audit work

Area of work	Executive Lead	Focus of the Work	Current Status	Planned Date for consideration
All-Wales thematic review of planned care	Chief Operating Officer	<p>This work will follow on from the national report on <u>tackling the planned care backlog</u>. Whilst the exact focus of this work is still to be determined, it is likely to consider:</p> <ul style="list-style-type: none"> • The extent that health boards have achieved Welsh Government targets for recovering planned care services; • The efficacy of local plans and activity to recover waiting lists; and <p>Use of the additional Welsh Government financial allocations to improve waiting lists.</p>	Final report to the July Committee	This committee
Review of Urgent and Emergency Care	Chief Operating Officer	This work will examine different aspects of the unscheduled care system and will include analysis of national data sets to present a high-level picture		

Area of work	Executive Lead	Focus of the Work	Current Status	Planned Date for consideration
		<p>of how the unscheduled care system is currently working.</p> <p>The work will include an examination of the actions being taken by NHS bodies, local government, and Regional Partnership Boards (RPB) to secure timely and safe discharge of patients from hospital to help improve patient flow (Part 1).</p> <p>We also plan to review progress being made in managing unscheduled care demand by helping patients access services which are most appropriate for their unscheduled care needs (Part 2).</p>	<p>Phase 1 Flow out of Hospital Part a – Completed Part b - Completed</p> <p>Part 2 – Draft reporting</p>	<p>Presented at May 2025 Committee</p> <p>September 2025</p>
Structured Assessment 2024 Deep Dive - Review of investment in digital systems	Executive Director of Finance	This review will examine digital arrangements, with a particular focus on how NHS bodies are investing in digital technologies, solutions, and capabilities to support the workforce, transform patient care, meet demand, and improve productivity and efficiency.	Fieldwork	September 2025
Quality Governance Review Follow up (Local Work)	Executive Director of Nursing Medical Director	The work will assess the extent to which previous audit recommendations arising from our thematic review of Quality Governance arrangements have been implemented and are delivering the intended outcomes / benefits.	Fieldwork	September 2025

Area of work	Executive Lead	Focus of the Work	Current Status	Planned Date for consideration
	Executive Director of Therapies and Health Sciences			
Structured Assessment 2025 - core	Director of Corporate Governance	<p>Our structured assessment work is designed to examine the existence of proper arrangements for the efficient, effective, and economical use of resources. Our 2025 Structured Assessment will review:</p> <ul style="list-style-type: none"> • Board and committee cohesion and effectiveness; • Corporate systems of assurance; • Corporate planning arrangements; and Corporate financial planning and management arrangements. 	Project Brief issued to Health Board	February 2026
Structured Assessment 2025 Deep Dive - review of the arrangements to manage estates	Executive Director of Finance	<p>This review will examine the effectiveness of corporate arrangements to manage the Health Board's estate with a particular focus on how NHS bodies are prioritising resources to meet strategic priorities whilst also ensuring the current estate remains fit for purpose.</p> <p>When undertaking this work, we will take into account the local work already underway examining the Health Board's arrangements for managing capital prioritisation.</p>	Scoping	March 2026

Area of work	Executive Lead	Focus of the Work	Current Status	Planned Date for consideration
Review of Cancer Services	Chief Operating Officer	<p>This work will follow on from the review of national leadership arrangements for cancer services. Whilst the exact focus of this work is to be determined, it is likely to consider:</p> <p>The progress NHS bodies are making towards achieving Welsh Government targets and quality standards for cancer services;</p>	Scoping	March 2026

Other relevant publications

- 6 **Exhibit 3** provides information on other relevant examinations and studies published by the Auditor General in the last six months. The links to the reports on our website are provided. The reports highlighted in **bold** have been published since the last committee update.

Exhibit 3 – Relevant examinations and studies published by the Auditor General

Title	Publication Date
<u>Cost Savings Arrangements – A checklist for NHS Board Members</u>	June 2025
<u>The Wales Infrastructure Investment Strategy</u>	May 2025
<u>No time to lose: Lessons from our work under the Well-being of Future Generations Act</u>	April 2025
<u>The Biodiversity and Resilience of Ecosystems Duty</u>	March 2025
<u>Addressing Workforce Challenges in NHS Wales</u>	February 2025
<u>Cancer Services in Wales</u>	January 2025

Additional information

- 7 **Exhibit 4** provides information on corporate documents published by Audit Wales. The reports highlighted in bold have been published since the last committee update. Links to the documents on our website are provided. There are no relevant Audit Wales consultations currently underway.

Exhibit 4 – Audit Wales corporate documents

Title	Publication Date
<u>Annual Report and Accounts 2024-25</u>	June 2025



Audit Wales

1 Capital Quarter, Tyndall Street
Cardiff CF10 4BZ

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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