

Swansea Bay University Health Board – Audit Committee Update

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Introduction

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 (the Health Board). We presented our most recent Audit Plan to the committee in March 2026.

We also provide additional information on:

- other relevant examinations and studies published by the Auditor General; and
- relevant corporate documents published by Audit Wales (e.g., fee schemes, annual plans, annual reports), as well as details of any consultations underway.

Accounts audit update

Audit of the 2025-26 Health Board's Annual Report and Accounts

- **Executive Lead:** Interim Director of Finance
- **Focus of the work:** To provide an audit opinion on the Health Board's 2025-26 Annual Report and Accounts.
- **Status:** Complete
- **Expected committee date:** Completed June 2026

Audit of the 2025-26 Charitable Fund Accounts

- **Executive Lead:** Interim Director of Finance
- **Focus of the work:** To provide an audit opinion on the 2025-26 Charitable Fund Annual Report and Accounts
- **Status:** Audit work not yet started – audit work due October and November 2026
- **Expected committee date:** December 2026

Performance audit update

Structured assessment 2025 - deep dive review of the arrangements to manage estates

- **Executive Lead:** Interim Director of Finance
- **Focus of the work:** This work 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.
- **Status:** Fieldwork
- **Expected committee date:** September 2026

Review of cancer services

- **Executive Lead:** Chief Operating Officer
- **Focus of the work:** 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:
 - The progress NHS bodies are making towards achieving Welsh Government targets and quality standards for cancer services;
 - The efficacy of local plans and associated actions to recover cancer waiting lists; and
 - Use of the additional Welsh Government financial allocations to improve cancer services.
- **Status:** Fieldwork
- **Expected committee date:** September 2026

Structured Assessment 2026

- **Executive Lead:** Director of Corporate Governance
- **Focus of the work:** The 2026 structured assessment will examine proper arrangements for the efficient, effective, and economical use of resources and track progress against previous audit recommendations. It will also inform our thinking on whether to undertake future work on hosted bodies' governance arrangements, particularly the Joint Commissioning Committee (JCC) and the NHS Wales Shared Services Partnership (NWSSP).
- **Status:** Planning
- **Expected committee date:** November 2026

Review of the management and prevention of diabetes

- **Executive Lead:** Interim Medical Director
- **Focus of the work:** This work will examine the extent to which NHS bodies are improving the management and prevention of diabetes across Wales. The exact focus of this work is still to be determined, but it will focus on the ambitions set out in the Tackling Diabetes Together Programme, and is likely to consider the extent to which NHS bodies are implementing initiatives such as the All-Wales Diabetes Prevention Programme, and the high value impact pathway for diabetes.
- **Status:** Planning
- **Expected committee date:** March 2027

Local work – Hospital Acquired infections

- **Executive Lead:** Interim Medical Director
- **Focus of the work:** This work is currently being scoped; however we intend to focus on Health Board's governance arrangements and approach to minimising hospital-acquired infections and ensuring safe, high-quality patient care.
- **Status:** Planning
- **Expected committee date:** March 2027

Other relevant publications

Since the last committee update, the Auditor General has published other relevant outputs which have relevance to the NHS. These are set out below.

NHS urgent and emergency care – a system under pressure

June 2026

NHS Planned Care- fit for the future?

June 2026

Further information

Audit Wales has a range of other information to support the scrutiny of Welsh public bodies and to continue to improve the services provided to the people of Wales.

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Audit Wales

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: info@audit.wales

Website: www.audit.wales

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