

Audit Committee Update – Swansea Bay University Health Board

Date issued: March 2025

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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 2023-24 Charitable Funds Accounts | Director of Finance | To provide an audit opinion on the Health Board's Charitable Funds Accounts. | Audit work complete. | Audit Opinion provided January 2025 |
| Audit of the 2024-25 Accountability Report and Financial Statements | Director of Finance | To provide an audit opinion on the Health Board's Accountability Report and Financial Statements. | Audit work commenced. | June 2025 |

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 |
|-----------------------------------|-------------------------|--|--|--------------------------------|
| Structured Assessment 2024 - Core | Chief Executive Officer | <p>Our structured assessment work is designed to examine the existence of proper arrangements for the efficient, effective, and economical use of resources. Our 2024 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. | Final | This committee |
| Review of Unscheduled Care | Chief Operating Officer | <p>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 of how the unscheduled care system is currently working.</p> | Part 1 – Regional Report in clearance via the RPB. Local | May 2025 |

| Area of work | Executive Lead | Focus of the Work | Current Status | Planned Date for consideration |
|---|--------------------------------|---|--|--------------------------------|
| | | <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>report due to be issued in March.</p> <p>Part 2 – Report in Draft</p> | <p>May 2025</p> |
| <p>All-Wales thematic review of planned care</p> | <p>Chief Operating Officer</p> | <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> | <p>Report with Health Board for clearance</p> | <p>May 2025</p> |
| <p>Structured Assessment 2024 Deep Dive - Review of investment in digital systems</p> | <p>Chief Executive Officer</p> | <p>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.</p> | <p>Fieldwork</p> | <p>July 2025</p> |

| Area of work | Executive Lead | Focus of the Work | Current Status | Planned Date for consideration |
|--|--|--|----------------|--------------------------------|
| Quality Governance Review Follow up (Local Work) | Executive Director of Nursing Medical Director Executive Director of Therapies and Health Sciences | 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 | July 2025 |

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>Addressing Workforce Challenges in NHS Wales</u> | February 2025 |
| <u>Cancer Services in Wales</u> | January 2025 |
| <u>National Fraud Initiative Self-Assessment Template</u> | December 2024 |
| <u>The National Fraud Initiative in Wales 2022-23</u> | October 2024 |
| <u>Active Travel</u> | September 2024 |
| <u>Affordable Housing</u> | September 2024 |

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>Fee Scheme 2025-26</u> | January 2025 |
| <u>Audit Quality Report 2024: Strengthening Trust in Audit</u> | January 2025 |



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Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.