

# Swansea Bay University Health Board – Audit Committee Update

Date issued: May 2026



# Contents

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Contents	2
Introduction	4
Accounts audit update	5
Performance audit update	6
Other relevant publications	9
Further information	10

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For further information, or if you require any of our publications in an alternative format and/or language, please contact us by telephone on 029 2032 0500, or email [info@audit.wales](mailto:info@audit.wales).

We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

# Introduction

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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:** In progress
- **Expected committee date:** 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:** July 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:** July 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.

<a href="#"><u>Additional Learning Needs: do public bodies know if the system is working</u></a>	April 2026
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<a href="#"><u>Managing the Regional Integration Fund</u></a>	March 2026
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Since the last committee update, Audit Wales has also published the following corporate documents.

<a href="#"><u>Strategic Equality Plan for 2026–2030</u></a>	April 2026
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<a href="#"><u>Annual Plan 2026-27</u></a>	April 2026
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## Further information

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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.

### Visit our website to find:



Our publications which cover our audit work at public bodies.



Information on our upcoming work and forward work programme for performance audit.



Data tools to help you better understand public spending trends.



Details of our Good Practice work and events including the sharing of emerging practice and insights from our audit work.



Our newsletter which provides you with regular updates on our public service audit work, good practice, and events.



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