

Audit Committee Update – Swansea Bay University Health Board

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Audit Committee Update

About this document

- 1 This document provides the Audit Committee with an update on current and planned Audit Wales work. Accounts and performance audit work are considered, and information is also provided on the Auditor General's wider programme of national value for money examinations and the work of our Good Practice Exchange (GPX).

Accounts audit update

- 2 **Exhibit 1** summarises the status of our key accounts audit work.

Exhibit 1 – Account's audit work

Area of work	Current status
Audit of the 2021-22 Charitable Funds Accounts	Audit work ongoing. Completion by December 2022.
Audit of the 2022-23 Accountability Report and Financial Statements	Audit work not yet started. Completion by June 2023.

Performance audit update

- 3 The following tables set out the performance audit work included in our current and previous Audit Plans, summarising:
 - work that is currently underway (**Exhibit 2**); and
 - planned work not yet started or revised (**Exhibit 3**).

Exhibit 2 – Work currently underway

Topic and relevant Executive Lead	Focus of the work	Current status and Audit Committee consideration
<p>Orthopaedic services – follow up</p> <p>Executive Lead – Chief Operating Officer</p>	<p>This review will examine the progress made in response to our 2015 recommendations. The findings from this work will inform the recovery planning discussions that are starting to take place locally and help identify where there are opportunities to do things differently as the service looks to tackle the significant elective backlog challenges. Our findings will be summarised into a single national report with supplementary outputs setting out the local position for each health board.</p>	<p>All-Wales summary report and a discrete Annex for each Health Board being drafted</p> <p>January 2023</p>
<p>Review of the commissioning and contracting arrangements post Bridgend boundary change</p> <p>Executive Lead – Director of Strategy/Director of Finance</p>	<p>This work will examine the robustness of the arrangements for overseeing and managing the contractual agreements established following the Bridgend service transition in 2019. The work will also consider the programme for service disaggregation (for relevant services), and whether the arrangements support future regional service models currently being explored by the organisations.</p>	<p>Report in clearance with the Health Board</p> <p>January 2023</p>
<p>Review of Unscheduled Care</p> <p>Executive Lead – Chief Operating Officer</p>	<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. The work will include an examination of the actions being taken by NHS bodies,</p>	<p>Fieldwork underway</p> <p>TBC</p>

Topic and relevant Executive Lead	Focus of the work	Current status and Audit Committee consideration
	<p>local government, and Regional Partnership Boards to secure timely and safe discharge of patients from hospital to help improve patient flow. 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.</p>	
<p>Structured Assessment</p> <p>Executive Lead – Director of Corporate Governance</p>	<p>This work will continue to form the basis of the work we do to examine the existence of proper arrangements for the efficient, effective, and economical use of resources. The 2022 work will review the corporate arrangements in place at the Health Board in relation to:</p> <ul style="list-style-type: none"> • Governance and leadership; • Financial management; • Strategic planning; and • Use of resources (such as digital resources, estates, and other physical assets). 	<p>Report being drafted</p> <p>January 2023</p>
<p>Primary Care Services - Follow-up Review</p> <p>Executive Lead – Chief Operating Officer</p>	<p>In 2018, we conducted a review of primary care services, specifically considering whether the Health Board was well placed to deliver the national vision for primary care as set out in the national plan. We made several recommendations to the Health Board. This work will follow-up progress against these recommendations.</p>	<p>Scoping</p> <p>March 2023</p>

Exhibit 3 – Planned work not yet started or revised

Topic and relevant Executive Lead	Focus of the work	Current status and Audit Committee consideration
<p>Review of Service Group Governance Arrangements</p> <p>Executive Lead – Director of Corporate Governance</p>	<p>The precise focus of this work is still to be determined but will look to review the effectiveness of the arrangements for governance at a service group level. This work will follow on from internal work currently being undertaken by the Health Board to strengthen governance arrangements within service groups.</p>	<p>Date for consideration to be confirmed</p>
<p>Workforce Planning</p> <p>Executive Lead – Director of Workforce and OD</p>	<p>This review will assess the workforce risks that NHS bodies are experiencing currently and are likely to experience in the future. It will examine how local and national workforce planning activities are being taken forward to manage those risks and address short-, medium- and longer-term workforce needs.</p>	<p>We are currently scoping this work with a view to starting work at the Health Board in spring 2023. We will update the committee as work progresses.</p>

Good Practice events and products

- 4 In addition to the audit work set out above, we continue to seek opportunities for finding and sharing good practice from all-Wales audit work through our forward planning, programme design and good practice research.
- 5 Details of future events are available on the [GPX website](#). Events include sharing a range of perspectives on the impact the pandemic has had on public services in Wales two years on from the start of the pandemic. The most recent events were held during October 2022, focussing on Tackling Poverty in Wales, and there are [resources](#) available.

NHS-related national studies and related products

- 6 The Audit Committee may also be interested in the Auditor General's wider programme of national value for money studies, some of which focus on the NHS and pan-public-sector topics. These studies are typically funded through the Welsh Consolidated Fund and are presented to the Public Accounts Committee to support its scrutiny of public expenditure.
- 7 **Exhibit 4** provides information on the NHS-related or relevant national studies published since our last Committee Update. It also includes all-Wales summaries of work undertaken locally in the NHS.

Exhibit 4 – NHS-related or relevant studies and all-Wales summary reports

Title	Publication Date
Cyber Resilience Follow Up Report received in Private Session	October 2022
<u>National Fraud Initiative 2020-21</u> Please see Appendix 1	October 2022
<u>Equality Impact Assessment: More than a tick box exercise?</u> Please see Appendix 1	September 2022
<u>NHS Wales Finances Data Tool - up to March 2022</u>	August 2022

Appendix 1

Key messages from recent national publications

National Fraud initiative 2020-21

- 8 The cumulative outcomes from the National Fraud Initiative (NFI) in Wales since 1996 are now £49.4 million. Across the UK, the cumulative total of NFI outcomes are now £2.37 billion.
- 9 The NFI is a counter-fraud exercise across the UK public sector, which aims to prevent and detect fraud.
- 10 An NFI outcome describes the overall amounts for fraud, overpayments and error that are detected by the NFI exercise and an estimate of future losses that it prevents.
- 11 Whilst the majority of Welsh NFI participants display a strong commitment to counter fraud, 13 of the 22 Welsh local authorities identified 95% of the fraud and error outcomes achieved by Welsh local authorities.
- 12 Our report makes several recommendations for participants in the NFI exercise including maximising the benefits of participation, acting on the results and also asking audit committees to review the NFI self-appraisal checklist.

Equality Impact Assessments: More than a tick box exercise?

- 13 Our work looked at the overall approach to undertaking Equality Impact Assessments in public bodies in Wales. We concentrated on the 44 public bodies originally subject to the Well-being of Future Generations (Wales) Act 2015.
- 14 We focussed primarily on understanding public bodies' approaches with a view to finding good or interesting practice and identifying any common areas for improvement. We did not evaluate individual public bodies' approaches in detail.
- 15 Our findings highlight examples of good practice in aspects of the Equality Impact Assessment process across the public bodies we looked at. However, there are areas for improvement around the following themes:
 - Greater clarity over which type of policies must be impact assessed.
 - Greater clarity about the arrangements for assessing the impact of collaborative policies and practices.
 - Greater clarity about expectations to consider the Public Sector Equality Duty as part of an integrated impact assessment.
 - Better monitoring of the actual impacts of policies and practices on people.

- A shift in the mindsets and cultures to move Equality Impact Assessments away from being seen as an add-on 'tick box' exercise.
- 16 Our report makes several recommendations for Welsh Government to address and one to public bodies requiring them to review their approach to Equality Impact Assessments considering the findings within the report and detailed guidance available on the Equality and Human Rights Commission and Practice Hub.



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