

Internal Audit Progress Report

Audit Committee

November 2025

Swansea Bay University Health Board

NWSSP Audit and Assurance Services



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Bwrdd Iechyd Prifysgol
Bae Abertawe
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Health Board



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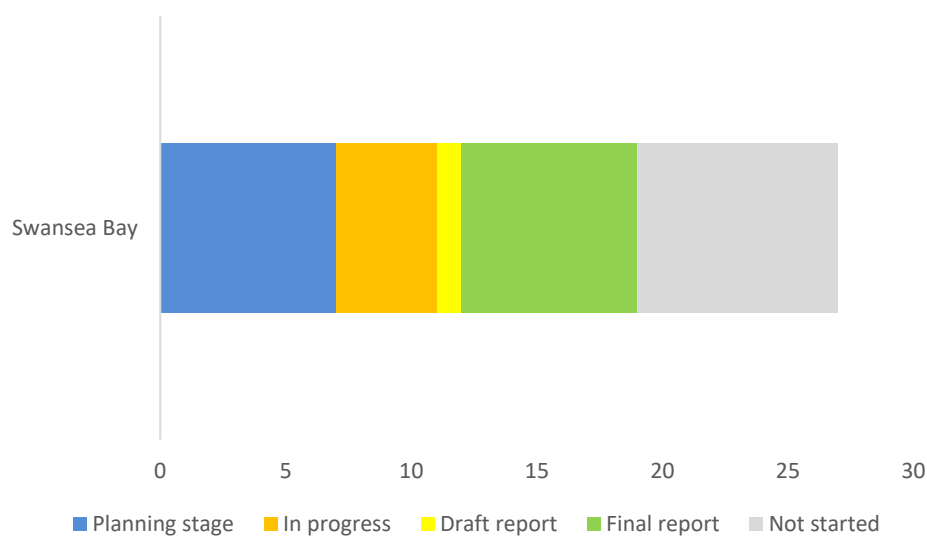
1. Introduction

The purpose of this report is to:

- highlight progress of the 2025/26 Internal Audit Plan to the Audit Committee; and
- provide an overview of other activity undertaken since the previous meeting.

2. Progress against the 2025/26 Internal Audit Plan

There are 27 reviews in the 2025/26 Internal Audit Plan, and overall progress is shown below.



Detailed progress in respect of each of the reviews in the 2025/26 Internal Audit Plan is summarised in Appendix A.

3. Proposed changes to approved plan

- Medical Variable Pay – At the request of management, this audit has been rescheduled from Q3 to Q4 to allow time for the newly introduced processes to embed.

4. Follow Up of Internal Audit Recommendations

As previously communicated and agreed with the health board, we have introduced a revised approach to follow up for the 2025/26 Internal Audit plan year. A minimum of 50% of high priority findings and 10% of medium priority findings from internal audit reports issued during 2024/25 will be subject to review throughout the year. Selection will be based on those recorded as closed within the health board's recommendation tracker.

Subject to recorded closure, the sample will also include recommendations from two limited assurance reports: Safety Notice & Alerts (2020/21) and Continuing

HealthCare (2022/23). These were previously noted as 'in progress' at previous follow up reviews.

Our initial review focused on recommendations with an expected implementation date on or before 31 March 2025. Of the 148 high and medium priority recommendations issued in 2024/25, 56 (38%) were expected to be closed by this date. Closure had been recorded on the tracker for 44 (78.6%) of these.

A sample of 13 recommendations (eight high priority and five medium priority) from 10 reports was selected for validation (see Table 1 in appendix B). Sufficient evidence was provided to confirm closure for nine of the recommendations. However, we were unable to conclude on the closure of four recommendations (from the Primary Care Clusters Plans and Continuing Healthcare reports) at the date of this update, as the evidence requested in August had not been provided.

Our next review will consider those recommendations with an expected implementation date of 20 August 2025, which aligns with the update provided by the Head of Compliance to the September Audit Committee. A further 68 recommendations from 2024/25 audits are expected to be closed by this date (including the remaining 12 from 31 March 2025), from which our next sample will be selected. Our conclusions will be reported at the January Audit Committee, including updates on the four recommendations that could not be assessed during this initial review.






5. Engagement

The following meetings have been held/attended during the reporting period:




- observation of Board and Committee meetings;
- audit scoping and debrief meetings;
- liaison with senior management; and
- liaison with external regulators.

6. Key Performance Indicators

- Correct on 31 October 2025

Indicator	Status	Actual	Target
Operational Audit Plan agreed for 2025/26		March	By 30 June
Audits reported over planned		8	8
Work in progress		4	
Report turnaround: time from fieldwork completion to draft reporting [10 days]		7 out of 8	80%
Report turnaround: time taken for management response to draft report [15 days]		2 out of 5	80%
Report turnaround: time from management response to issue of final report [10 days]		4 out of 4	80%

Key:

-  v > 20%
-  10% < v < 20%
-  v < 10%

7. Recommendation

- The Audit Committee is invited to note the above; and
- Approve the proposed changes at section 3.

Appendix A: Progress against 2025/26 Internal Audit Plan

Review	Status	Rating	Key matters arising	Outline timing	Anticipated Audit Committee ¹
Risk Management and Assurance	Not started			Q4	May / July 2026
Service Group Governance Arrangements: Morriston	Not started			Q3/4	March / May 2026
Hywel Dda University Health Board and Swansea Bay University Health Board Regional Joint Committee (Advisory)	Not started			Q3/4	March / May 2026
Follow Up	In progress		See section 4. A sample of closed recommendations will be validated on a rolling basis, with updates provided at each Audit Committee meeting and a summary report prepared at year-end to capture the overall status.	Q1-4	May / July 2026
Budget Setting	Planning		<i>The timing of this audit may be subject to change, as it is aligned with related reviews currently being undertaken across NHS Wales.</i>	Q3	March 2026
Medical Variable Pay	Planning		<i>See Section 3 – management has requested to reschedule the audit from Q3 to Q4.</i>	Q4	May / July 2026
Escalation Status Action	Draft report	Limited		Q1	January 2026
Children and Young People Services	<i>The audit has been deferred to the 2026/27 Internal Audit Plan and replaced by a review of the Strategic Planning Framework scheduled for Q4</i>				
Strategic Planning Framework	Not started			Q4	May / July 2026
Annual Plan and Integrated Medium-Term Plan (IMTP) Delivery	Planning			Q3	March 2026
Patient Experience	Final report	Reasonable	The Health Board has strong systems for		September 2025

¹ May be subject to change

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Review	Status	Rating	Key matters arising	Outline timing	Anticipated Audit Committee ¹
			collecting and analysing patient feedback. However, Service Groups lack clear roles, documented actions, and traceability in responding to feedback. Improvements are needed in strategy timelines, governance, and accountability to ensure consistent learning and service improvement across the organisation.	Q2	
Management of Serious Incidents	In progress			Q3	January / March 2026
Controlled Drugs	In progress			Q3	January / March 2026
National Safety Standards for Invasive Procedures (NatSSIPs) and Local Safety Standards for Invasive Surgical Procedures (LocSSIPs)	Not started			Q4	May / July 2026
Access to Primary Care: Community Pharmacy	Final report	Reasonable	Unsigned service agreements before payments, limited strategic reporting to the Board, and opportunities to improve complaints communication and feedback mechanisms.	Q2	November 2025
Theatres Utilisation	Final report	Reasonable	Progress has been made through new governance structures and standardised scheduling practices. However, challenges remain, including unratified frameworks, inconsistent reporting, limited clinical engagement, and resource constraints. Improvements are needed in data quality, performance monitoring, and formalising policies to sustain gains and enhance theatre efficiency.	Q2	November 2025

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Review	Status	Rating	Key matters arising	Outline timing	Anticipated Audit Committee ¹
Urgent and Emergency Care Performance	Not started			Q3	March / May 2026
Vaccination and Immunisation	Final report	Reasonable	Misalignment between strategic plans, lack of SMART targets, and limited evaluation of intervention effectiveness in improving vaccine uptake and equity outcomes.	Q2	November 2025
Health Records Migration	Planning	<i>Management requested to reschedule the audit from Q1.</i>		Q3/4	March / May 2026
Digital Benefits Realisation	Final report	Substantial	Strong benefits frameworks in place; improvement needed in consistent application and SMART benefit definition.	Q2	November 2025
Digital Operating Model and Board Awareness	<i>This audit has been deferred due to overlap with Audit Wales' deep dive review into digital system investments</i>				
Management of the Delivery of National Systems	Planning			Q4	May / July 2026
Strategic Equity Plan (Deferred from 2024/25)	Final report	Limited	The Strategic Equity Plan was recently approved, but key action plans require better coordination, formal approval, and monitoring. Improvements are needed in governance, reporting, and impact assessments to meet equality obligations.	Q2	September 2025
Staff Retention	Not started			Q3	March 2026
Medical Study Leave	Final report	Reasonable	Key issues include inconsistent approvals, lack of system reconciliation, appeal inconsistencies, miscoded expenses, limited financial oversight, and absence of formal reporting on study leave activity.	Q2	November 2025
Capital & Estates					
Capital Systems (Deferred from	Not started			Q4	May / July 2026

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Review	Status	Rating	Key matters arising	Outline timing	Anticipated Audit Committee ¹
2024/25)					
Asbestos Management	In progress			Q3	January / March 2026
Neath Port Talbot District General Hospital (DGH) Private Finance Initiative (PFI) Follow Up Review	This audit has been deferred following a change in assurance rating in the 2024/25 audit from limited at draft report stage to reasonable assurance, reflecting progress made and a reduction in risk.				
Morrison Hospital: Burns Intensive Care Unit (post completion review)	Planning			TBC	TBC
Singleton Hospital PET (positron emission tomography) and CT (computerised tomography) Scanning	Planning			Q4	May / July 2026

¹ May be subject to change

Appendix B: Follow Up of Internal Audit Recommendations

Table 1: Sample of closed recommendations as at 31 March 2025.

Report Title	Recommendation reference & detail	Priority rating	Management action ref (as per tracker)	Internal Audit Assessment
Limited Assurance Reports				
Business Continuity Management (July 2025)	4	Accuracy and completeness of the dashboards	High	4a; 4b;4c;4d. Appropriately classified as closed.
	5	Quality of Business Continuity plans	High	5a Appropriately classified as closed. ¹
Clinical Coding (August 2024)	1.1	Resourcing	High	1.1 Appropriately classified as closed. ²
Speaking up Safely (January 2025)	1.1	Delivery of the action plan	High	1.1 Appropriately classified as closed.
Tertiary Services (October 2024)	8	Reporting and escalation within the health board	High	8 Appropriately classified as closed.
Continuing Healthcare (July 2023)	2.1	Roles and responsibilities	High	Unable to conclude – evidence to support closure not provided
	7.1	Reviews of continuing healthcare packages	High	
Reasonable Assurance Reports				
Morrison Hospital: Burns ICU (Phase 1) (November 2024)	5.1	Approvals by the Board (incl. change management)	High	5.1 Appropriately classified as closed
Data Quality (March 2025)	3	Information governance learning and Operational Group Terms of Reference	Medium	3 Appropriately classified as closed.
Estates Assurance – Energy Management (December 2024)	1	Energy themed reporting	Medium	1 Appropriately classified as closed.
Fertility Service (December 2024)	1	Completion of audit plan	Medium	1 Appropriately classified as closed.
Primary Care Cluster Plans (September 2024)	1.1	Attendance at Primary Care Cluster meetings (alternative representatives)	Medium	Unable to conclude - evidence to support closure not provided
	1.2	Attendance at Primary Care Cluster meetings (attendance list)	Medium	

¹ Sufficient evidence was provided to support closure of the recommendation in line with agreed actions. However, as of 31 October 2025, 35% of Business Continuity plans on the dashboards were rated red and overdue for review. While significant, this reflects an improvement from 61% cited when our internal audit report was issued (January 2025)

² Sufficient evidence was provided to close the recommendation in line with agreed actions, although the underlying resourcing issue identified in the audit remains an ongoing challenge for the health board.