

Audit Committee Update – Swansea Bay University Health Board

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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 2024-25 Accountability Report and Financial Statements	Executive Director of Finance	To provide an audit opinion on the Health Board's Accountability Report and Financial Statements.	Audit work complete.	Audit Opinion provided June 2025.
Audit of the 2024-25 Charitable Fund Accounts	Executive Director of Finance	To provide an audit opinion on the Health Board's Charitable Fund Accounts	Audit work ongoing.	January 2026

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
Review of Urgent and Emergency 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> <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>Phase 1 Flow out of Hospital</p> <p>Part a – Completed</p> <p>Part b - Completed</p> <p>Part 2 – Final</p>	<p>Presented at May 2025 Committee</p> <p>This committee</p>

Area of work	Executive Lead	Focus of the Work	Current Status	Planned Date for consideration
Structured Assessment 2025 - core	Director of Corporate Governance	<p>Our structured assessment work is designed to examine the existence of proper arrangements for the efficient, effective, and economical use of resources. Our 2025 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
Quality Governance Review Follow up (Local Work)	<p>Executive Director of Nursing</p> <p>Medical Director</p> <p>Executive Director of Therapies and Health Sciences</p>	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	January 2026
Structured Assessment 2024 Deep Dive - Review of investment	Executive Director of Finance	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.	Fieldwork	January 2026

Area of work	Executive Lead	Focus of the Work	Current Status	Planned Date for consideration
in digital systems				
Structured Assessment 2025 Deep Dive - review of the arrangements to manage estates	Executive Director of Finance	This review 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.	Scoping	April 2026
Review of Cancer Services	Chief Operating Officer	<p>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:</p> <p>The progress NHS bodies are making towards achieving Welsh Government targets and quality standards for cancer services;</p>	Scoping	April 2026

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>Digital Health and Care Wales – Review of Stakeholder Engagement Arrangements</u>	July 2025
<u>Temporary Accommodation – Long term crisis?</u>	July 2025
<u>Cost Savings Arrangements – A checklist for NHS Board Members</u>	June 2025

Additional information

- 7 **Exhibit 4** provides information on corporate documents published by Audit Wales since the last committee update. Links to the documents on our website are provided.

Exhibit 4 – Audit Wales corporate documents

Title	Publication Date
<u>Equality Report 2024-25</u>	October 2025
<u>Welsh Language Report 2024-25</u>	September 2025

- 8 There are no relevant Audit Wales consultations currently underway.



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