



Bwrdd Iechyd Prifysgol
Bae Abertawe
Swansea Bay University
Health Board



Meeting Date	12 March 2020	Agenda Item	4.3
Report Title	Audit Enquiries to Those Charged with Governance and Management		
Report Author	Liz Stauber, Interim Head of Corporate Governance		
Report Sponsor	Pam Wenger, Director of Corporate Governance		
Presented by	Pam Wenger, Director of Corporate Governance		
Freedom of Information	Open		
Purpose of the Report	The purpose of the report is to seek the committee’s endorsement of the response to Wales Audit Office’s audit enquiries to those charged with governance and management.		
Key Issues	As part of the end-of-year reporting arrangements, the health board is asked to provide Wales Audit Office with reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether caused by fraud or error. It also asked for documented consideration and understanding on a number of governance areas that impact on the audit of financial statements, which are relevant to both the management of Swansea Bay University Health Board and ‘those charged with governance’ (the board).		
Specific Action Required <i>(please choose one only)</i>	Information	Discussion	Assurance
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input checked="" type="checkbox"/>
Recommendations	Members are asked to: <ul style="list-style-type: none"> • NOTE the report; • RECOMMEND for board approval the response to Wales Audit Office’s audit enquiries to those charged with governance and management. 		

AUDIT ENQUIRIES TO THOSE CHARGED WITH GOVERNANCE AND MANAGEMENT

1. INTRODUCTION

The purpose of the report is to seek the committee's endorsement of the response to Wales Audit Office's audit enquiries to those charged with governance and management.

2. GOVERNANCE AND RISK ISSUES

As part of the end-of-year reporting arrangements, the health board is asked to provide Wales Audit Office with reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether caused by fraud or error. It also asked for documented consideration and understanding on a number of governance areas that impact on the audit of financial statements, which are relevant to both the management of Swansea Bay University Health Board and 'those charged with governance' (the board).

The health board's response is set out at appendix one for recommendation to the board for approval.

3. FINANCIAL IMPLICATIONS

There are no financial implications.

4. RECOMMENDATION

Members are asked to:

- **NOTE** the report;
- **RECOMMEND** for board approval the response to Wales Audit Office's audit enquiries to those charged with governance and management.

Governance and Assurance		
Link to Enabling Objectives <i>(please choose)</i>	Supporting better health and wellbeing by actively promoting and empowering people to live well in resilient communities	
	Partnerships for Improving Health and Wellbeing	<input checked="" type="checkbox"/>
	Co-Production and Health Literacy	<input type="checkbox"/>
	Digitally Enabled Health and Wellbeing	<input type="checkbox"/>
	Deliver better care through excellent health and care services achieving the outcomes that matter most to people	
	Best Value Outcomes and High Quality Care	<input type="checkbox"/>
	Partnerships for Care	<input type="checkbox"/>
	Excellent Staff	<input type="checkbox"/>
	Digitally Enabled Care	<input type="checkbox"/>
	Outstanding Research, Innovation, Education and Learning	<input checked="" type="checkbox"/>
Health and Care Standards		
<i>(please choose)</i>	Staying Healthy	<input type="checkbox"/>
	Safe Care	<input type="checkbox"/>
	Effective Care	<input type="checkbox"/>
	Dignified Care	<input type="checkbox"/>
	Timely Care	<input type="checkbox"/>
	Individual Care	<input type="checkbox"/>
	Staff and Resources	<input checked="" type="checkbox"/>
Quality, Safety and Patient Experience		
Good governance practice ensures the right processes are in place to scrutinise the way in which the health board functions which supports quality, safety and patient experience.		
Financial Implications		
There are no financial implications.		
Legal Implications (including equality and diversity assessment)		
The health board has a statutory duty to comply with the end-of-year audit arrangements.		
Staffing Implications		
There are no staffing implications.		
Long Term Implications (including the impact of the Well-being of Future Generations (Wales) Act 2015)		
Compliance with end-of-year audit arrangements is an annual requirement.		
Report History	Annual report	
Appendices	Appendix one - response to Wales Audit Office's audit enquiries to those charged with governance and management	