

Internal Audit – Head of Internal Audit Opinion and Annual Report

Executive Summary for the Board – 8 June 2022

The draft Head of Internal Audit Opinion and Annual report was presented to and discussed with the Audit Committee on 19 May 2022. Overall, the Head of Internal Audit has issued an opinion of **Reasonable Assurance**. This was based on the results of 27 audits undertaken during 2021/22 which are summarised in the table below.

Summary of Audits 2021/22

Substantial Assurance	Reasonable Assurance
<ul style="list-style-type: none">• Digital Project Management• General Dental Services	<ul style="list-style-type: none">• Risk Management and Board Assurance Framework• Financial Reporting and Monitoring• Network and Information Systems (NIS) Directive• Welsh Language Standards Compliance• Standards of Business Conduct: Declarations• Mental Health Legislative Compliance• Annual Planning Approach• Planned Care Recovery Arrangements• E-Prescribing• IT Service Management• Staff Well-being and Occupational Health• Follow-Up• Waste Management• Elective Orthopaedic Unit Development• Singleton Hospital Replacement Cladding

	<ul style="list-style-type: none"> • Environmental/Modernisation Infrastructure Programme • Capital Follow-Up • Estates Assurance Follow-Up
Limited Assurance	Advisory/Non-Opinion
<ul style="list-style-type: none"> • Quality & Safety Governance Framework • Procurement and Tendering • External Standards Assurance: NICE Guidance • CAMHS Commissioning 	<ul style="list-style-type: none"> • Delivery Framework • Controlled Drugs Governance Framework • COVID-19 Governance Arrangements Follow-Up
No Assurance	
N/A	

There is one additional review that we are currently concluding, on the management of Safety Notices and Alerts, and this is sufficiently progressed so that the rating will be established before production of the final Annual Report. The outcome of this assignment will not change the overall opinion of Reasonable Assurance.

Our report sets out the Head of Internal Audit Opinion together with the summarised results of the internal audit work performed during the year. It also includes a summary of audit performance and an assessment of conformance with the Public Sector Internal Audit Standards.

As a result of the continued impact of COVID-19 our audit programme has been subject to change during the year. The Internal Audit Plan for 2021/22 year was initially presented to the Committee in March 2021. Changes have been reported to the Audit Committee as part of our regular progress reporting.

The purpose of the annual Head of Internal Audit opinion is to contribute to the assurances available to the Chief Executive as Accountable Officer and the Board which underpin the Board's own assessment of the effectiveness of the system of internal control. The approved Internal Audit plan is focused on risk and therefore the Board will need to integrate these results with other sources of assurance when making a rounded assessment of control for the purposes of the Annual Governance Statement.

A final version of the Head of Internal Audit Opinion and Annual report will be issued to the Health Board before its Board meeting on 8 June 2022.

We would like to express our thanks to the Health Board for their continued cooperation, support, and engagement.

Simon Cookson
Director of Audit & Assurance
1 June 2022