



GIG
CYMRU
NHS
WALES

Bwrdd Iechyd Prifysgol
Abertawe Bro Morgannwg
University Health Board



Meeting Date	21st February 2019	Agenda Item	6.1
Report Title	Audit & Assurance Assignment Summary Report		
Report Author	Neil Thomas, Deputy Head of Internal Audit, NWSSP A&A		
Report Sponsor	Paula O'Connor, Head of Internal Audit, NWSSP A&A		
Presented by	Paula O'Connor, Head of Internal Audit, NWSSP A&A		
Freedom of Information	Open		
Purpose of the Report	To advise the Quality & Safety Committee of the outcomes of finalised Internal Audit reports.		
Key Issues	<p>The Audit Committee looks to other Board Committees to monitor the effectiveness of action taken in response to risks and issues raised in internal audit reports.</p> <p>This paper presents the <i>Audit Assignment Summary Report</i> received at the last Audit Committee meeting in November 2018 to support this monitoring role and the provision of assurance to the Board. Copies of full reports can be provided at the request of the Quality & Safety Committee.</p> <p>Key report for Quality & Safety Committee consideration are:</p> <ul style="list-style-type: none"> • Pressure Ulcers (Follow Up) 		
Specific Action Required <i>(please ✓ one only)</i>	Information	Discussion	Assurance
			✓
Recommendations	<p>Members are asked to:</p> <ul style="list-style-type: none"> • Note the summarised findings and conclusions presented, and the exposure to risk pending completion of action by management. • Consider any further information or action required in respect of the subjects reported. 		


AUDIT & ASSURANCE ASSIGNMENT SUMMARY REPORT

1. INTRODUCTION

The purpose of this report is to present the Committee with the last *Audit Assignment Summary Report* received by the Audit Committee to support monitoring of action and the provision of assurance to the Board.

2. BACKGROUND: REPORTS ISSUED

At the last meeting of the Audit Committee the following audit assignments were reported:

Subject	Rating ¹
Internal Audit	
Pressure Ulcers (Follow Up) (ABM-1819-024)	

The overall level of assurance assigned to reviews is dependent on the severity of the findings as applied against the specific review objectives and should therefore be considered in that context.

Audit report findings and conclusions are summarised below in Section 3. A full copy of the report can be made available to Committee members on request.

Actions have been agreed with Executive Directors in respect of audit recommendations made for Final reports issued. Progress against agreed actions is input into an online database by lead officers and visible to Executive Directors for monitoring. The Associate Director of Finance / Head of Accounting analyse and summarise the status for Audit Committee meetings as a matter of routine.

Audit & Assurance undertake follow-up reviews on key issues within areas deriving limited assurance ratings as part of its agreed plan of work for subsequent years. Additional follow up reviews may be undertaken at the request of the Audit Committee. The timing of follow up work is planned in liaison with Executive Directors.

¹ Definitions of assurance ratings are included within Appendix A to this report

3. INTERNAL AUDIT FINAL REPORT SUMMARY

3.1 PRESSURE ULCERS (FOLLOW UP) (ABM-1819-024)



Board Lead: Director of Nursing & Patient Experience

3.1.1 Introduction, Scope and Objectives

This assignment was proposed for the 2018/19 internal audit plan following the 2017/18 limited assurance Pressure Ulcers audit (ABM-1718-023). Following discussions between the Audit Chair and the former Interim Chief Operating Officer this follow up audit was requested by year end.

The overall objective of this audit was to review progress made by management to implement action agreed to address key issues identified during the 2017/18 audit review of Pressure Ulcers (ABM-1718-023).

This is a follow up audit and as such the audit scope focused on progress made in those areas highlighted previously as requiring management action only.

3.1.2. Overall Opinion

The Board can take **reasonable assurance** that arrangements to secure governance, risk management and internal control, within those areas under review, are suitably designed and applied effectively. Some matters require management attention in control design or compliance with low to **moderate impact on residual risk** exposure until resolved.

The overall level of assurance that can be assigned to a review is dependent on the severity of the findings as applied against the specific review objectives and should therefore be considered in that context.

The Health Board *Policy for the Prevention and Management of Pressure Ulcers* was updated in August 2018. The date of issue was taken into account when undertaking audit fieldwork. Progress has been noted against most areas recommended following the original review; however, with the investigation tool being operational from June 2018 and the *Policy* being approved in August 2018 the scope for providing assurance on consistent scrutiny and reporting was limited at the point of audit fieldwork.

The previous audit made eight recommendations, one of which required actions for both the Pressure Ulcer Prevention Strategy Group (PUPSG) and the Units. We have reviewed progress against this recommendation as two separate actions. Concluding testing, we can confirm that four recommendations had been addressed, four were partially addressed and one had not been addressed.

No key findings were identified during this review. However, the following were identified for further action:

- Pressure Ulcer Scrutiny Panels should ensure that all grade 2 and higher pressure ulcers are reviewed (grade 3 and higher in Community);
- The POWH Unit Quality & Safety Group was not receiving reporting on pressure ulcers, in part due to meetings being cancelled;
- Over the year an audit template has been developed specifically for Primary Care. PCCS Audits had not been completed, although Internal Audit were informed there were plans for the first audits to commence in the coming weeks.

Action has been agreed with the Director of Nursing & Patient Experience to be completed by the beginning of February 2019.

4. RECOMMENDATION

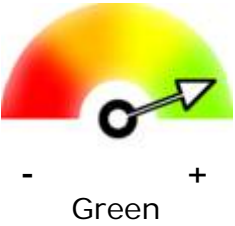
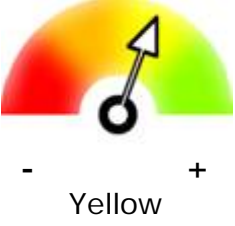
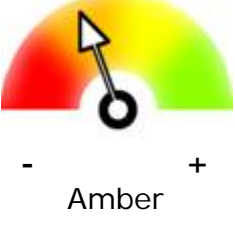
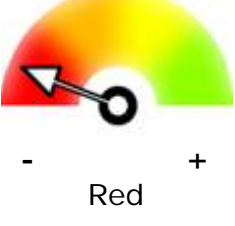
4.1 The Committee is asked to note:

- **The internal audit findings and conclusions**
- **The exposure to risk pending completion of agreed management actions**

4.2 The Committee is asked to consider:

- **Any further information or action required in respect of the subjects reported, to support monitoring and assurance.**

AUDIT ASSURANCE RATINGS

RATING	INDICATOR	DEFINITION
Substantial assurance	 <p>- + Green</p>	The Board can take substantial assurance that arrangements to secure governance, risk management and internal control, within those areas under review, are suitably designed and applied effectively. Few matters require attention and are compliance or advisory in nature with low impact on residual risk exposure.
Reasonable assurance	 <p>- + Yellow</p>	The Board can take reasonable assurance that arrangements to secure governance, risk management and internal control, within those areas under review, are suitably designed and applied effectively. Some matters require management attention in control design or compliance with low to moderate impact on residual risk exposure until resolved.
Limited assurance	 <p>- + Amber</p>	The Board can take limited assurance that arrangements to secure governance, risk management and internal control, within those areas under review, are suitably designed and applied effectively. More significant matters require management attention with moderate impact on residual risk exposure until resolved.
No assurance	 <p>- + Red</p>	The Board has no assurance that arrangements to secure governance, risk management and internal control, within those areas under review, are suitably designed and applied effectively. Action is required to address the whole control framework in this area with high impact on residual risk exposure until resolved.