

# Head of Internal Audit Opinion & Annual Report 2023/2024

July 2024

Swansea Bay University Health Board

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**Audit Committee:** July 2024

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# 1. EXECUTIVE SUMMARY


## 1.1 Purpose of this Report

Swansea Bay University Health Board’s (Health Board) Board is accountable for maintaining a sound system of internal control that supports the achievement of the organisation’s objectives and is also responsible for putting in place arrangements for gaining assurance about the effectiveness of that overall system. A key element in that flow of assurance is the overall assurance opinion from the Head of Internal Audit.

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

## 1.2 Head of Internal Audit Opinion 2023-24

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. The overall opinion for 2023/24 is that:

<b>Reasonable assurance</b>		<p>The Board can take <b>Reasonable Assurance</b> 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.</p>
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## 1.3 Delivery of the Audit Plan

Our internal audit plan has needed to be agile and responsive to ensure that the Health Board’s key developing risks are covered. As a result of this approach, and with the support of officers and independent members across the Health Board, the plan has been delivered substantially in accordance with the agreed schedule and changes required during the year, as approved by the Audit Committee (the ‘Committee’). In addition, regular audit progress reports have been submitted to the Committee. Although changes have been made to the plan during the year, we can confirm that we have undertaken sufficient audit work during the year to be able to give

an overall opinion in line with the requirements of the Public Sector Internal Audit Standards.

The Internal Audit Plan for the 2023/24 year was initially presented to the Committee in March 2023. Changes to the plan have been made during the course of the year and these changes have been reported to the Audit Committee as part of our regular progress reporting.

There are, as in previous years, audits undertaken at NWSSP, DHCW, WHSSC and EASC that support the overall opinion for NHS Wales health bodies (see section 3).

Our latest External Quality Assessment (EQA), conducted by the Chartered Institute of Public Finance and Accountancy (CIPFA) (in 2023), and our own annual Quality Assurance and Improvement Programme (QAIP) have both confirmed that our internal audit work 'fully conforms' to the requirements of the Public Sector Internal Audit Standards (PSIAS) for 2023/24. We are able to state that our service 'fully conforms to the IIA's professional standards and to PSIAS.'

## **1.4 Summary of Audit Assignments**

This report summarises the outcomes from our work undertaken in the year. In some cases, audit work from previous years may also be included and where this is the case, details are given. This report also references assurances received through the internal audit of control systems operated by other NHS Wales organisations (again, see section 3).

The audit coverage in the plan agreed with management has been deliberately focused on key strategic and operational risk areas; the outcome of these audit reviews may therefore highlight control weaknesses that impact on the overall assurance opinion.

Overall, we can provide the following assurances to the Board that arrangements to secure governance, risk management and internal control are suitably designed and applied effectively in the areas in the table below.

Where we have given Limited Assurance, management are aware of the specific issues identified and have agreed action plans to improve control in these areas. These planned control improvements should be referenced in the Annual Governance Statement where it is appropriate to do so.

A summary of the audits undertaken in the year and the results are summarised in table 1 below.

Table 1 – Summary of Audits 2023/24

Substantial Assurance	Reasonable Assurance
<ul style="list-style-type: none"> <li>• Singleton Hospital replacement cladding – final account</li> </ul>	<ul style="list-style-type: none"> <li>• Risk management (draft)</li> <li>• Service Group governance arrangements (draft)</li> <li>• Quality management system</li> <li>• Commissioning – LTA contracts</li> <li>• Health and social care Regional Integration Fund</li> <li>• Agency staff management</li> <li>• Savings programme</li> <li>• Primary care antimicrobial prescribing</li> <li>• Access to primary care – GMS</li> <li>• Stroke action plan</li> <li>• Signal system</li> <li>• Software / system development</li> <li>• Technical resilience</li> <li>• Digital support: effectiveness and efficiency</li> <li>• Long term sickness absence management</li> <li>• Follow up</li> <li>• Estates assurance follow up</li> <li>• Environmental infrastructure modernisation programme: Sub-station 6</li> </ul>
Limited Assurance	Advisory/Non-Opinion
<ul style="list-style-type: none"> <li>• Decarbonisation</li> <li>• Additional learning needs</li> <li>• Waiting list management</li> <li>• Mental Health – 111 service</li> <li>• Consultant job planning</li> <li>• Estate condition</li> </ul>	<ul style="list-style-type: none"> <li>• N/A</li> </ul>

<b>Unsatisfactory Assurance</b>	
<ul style="list-style-type: none"> <li>• N/A</li> </ul>	

Please note that our overall opinion has also taken into account both the number and significance of any audits that have been deferred during the course of the year (see section 5.7) and also other information obtained during the year that we deem to be relevant to our work (see section 2.4.2).

## **2. HEAD OF INTERNAL AUDIT OPINION**

### **2.1 Roles and Responsibilities**

The Board is collectively accountable for maintaining a sound system of internal control that supports the achievement of the organisation's objectives and is responsible for putting in place arrangements for gaining assurance about the effectiveness of that overall system.

The Annual Governance Statement is a statement made by the Accountable Officer, on behalf of the Board, setting out:

- how the individual responsibilities of the Accountable Officer are discharged with regard to maintaining a sound system of internal control that supports the achievement of policies, aims and objectives;
- the purpose of the system of internal control, as evidenced by a description of the risk management and review processes, including compliance with the Health & Care Quality Standards; and
- the conduct and results of the review of the effectiveness of the system of internal control including any disclosures of significant control failures, together with assurances that actions are or will be taken where appropriate to address issues arising.

The Health Board's risk management process and system of assurance should bring together all of the evidence required to support the Annual Governance Statement.

In accordance with the Public Sector Internal Audit Standards (PSIAS), the Head of Internal Audit (HIA) is required to provide an annual opinion, based upon and limited to the work performed on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. This is achieved through an audit plan that has been focussed on key strategic and operational risk areas and known improvement opportunities, agreed with executive management and approved by the Audit Committee, which should provide an appropriate level of assurance.

The opinion does not imply that Internal Audit has reviewed all risks and assurances relating to the Health Board. The opinion is substantially derived from the conduct of risk-based audit work formulated around a selection of key organisational systems and risks. As such, it is a key component that the Board takes into account but is not intended to provide a comprehensive view.

The Board, through the Audit Committee, will need to consider the Head of Internal Audit opinion together with assurances from other sources including reports issued by other review bodies, assurances given by management and other relevant information when forming a rounded picture on governance, risk management and control for completing its Governance Statement.

## **2.2 Purpose of the Head of Internal Audit Opinion**

The purpose of the annual Head of Internal Audit opinion is to contribute to the assurances available to the Accountable Officer and the Board of Swansea Bay University Health Board which underpin the Board's own assessment of the effectiveness of the organisation's system of internal control.

This opinion will in turn assist the Board in the completion of its Annual Governance Statement, and may also be taken into account by regulators including Healthcare Inspectorate Wales in assessing compliance with the Health & Care Quality Standards in Wales, and by Audit Wales in the context of both their external audit and performance reviews.

The overall opinion by the Head of Internal Audit on governance, risk management and control results from the risk-based audit programme and contributes to the picture of assurance available to the Board in reviewing effectiveness and supporting our drive for continuous improvement.

## **2.3 Assurance Rating System for the Head of Internal Audit Opinion**

The overall opinion is based primarily on the outcome of the work undertaken during the course of the 2023/24 audit year. We also consider other information available to us such as our overall knowledge of the organisation, the findings of other assurance providers and inspectors, and the work we undertake at other NHS Wales organisations. The Head of Internal Audit considers the outcomes of the audit work undertaken and exercises professional judgement to arrive at the most appropriate opinion for each organisation.

A quality assurance review process has been applied by the Director of Audit & Assurance and the Head of Internal Audit in the annual reporting process to ensure the overall opinion is consistent with the underlying audit evidence.

We take this approach into account when considering our assessment of our compliance with the requirements of PSIAS.

The assurance rating system based upon the colour-coded barometer and applied to individual audit reports remains unchanged. The descriptive narrative used in these definitions has proven effective in giving an objective and consistent measure of assurance in the context of assessed risk and associated control in those areas examined.


This same assurance rating system is applied to the overall Head of Internal Audit opinion on governance, risk management and control as to individual assignment audit reviews. The assurance rating system together with definitions is included at **Appendix B**.

The individual conclusions arising from detailed audits undertaken during the year have been summarised by the assurance ratings received. The aggregation of audit results gives a better picture of assurance to the Board and also provides a rational basis for drawing an overall audit opinion. However, please note that for presentational purposes we have shown the results using the eight areas that were used to frame the audit plan at its outset (see section 2.4.2).

## 2.4 Head of Internal Audit Opinion

### 2.4.1 Scope of opinion

The scope of my opinion is confined to those areas examined in the risk-based audit plan which has been agreed with senior management and approved by the Audit Committee. The Head of Internal Audit assessment should be interpreted in this context when reviewing the effectiveness of the system of internal control and be seen as an internal driver for continuous improvement. The Head of Internal Audit opinion on the overall adequacy and effectiveness of the organisation’s framework of governance, risk management, and control is set out below.

<b>Reasonable Assurance</b>		<p>The Board can take <b>reasonable assurance</b> 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.</p>
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This opinion will need to be reflected within the Annual Governance Statement along with confirmation of action planned to address the issues raised. Particular focus should be placed on the agreed response to any Limited Assurance opinions issued during the year and the significance of the recommendations made (of which there were six audits in 2023/24).

## 2.4.2 Basis for Forming the Opinion

The audit work undertaken during 2023/24, and reported to the Audit Committee has been aggregated at Section 5.

The evidence base upon which the overall opinion is formed is as follows:

- An assessment of the range of individual opinions and outputs arising from risk-based audit assignments contained within the Internal Audit plan that have been reported to the Audit Committee throughout the year. In addition, and where appropriate, work at either draft report stage or in progress but substantially complete has also been considered, and where this is the case then it is identified in the report. This assessment has taken account of the relative materiality of these areas and the results of any follow-up audits in progressing control improvements (see section 2.4.3).
- The results of any audit work related to the Health & Care Quality Standards including, if appropriate, the evidence available by which the Board has arrived at its declaration in respect of the self-assessment for the Leadership Standard.
- Other assurance reviews which impact on the Head of Internal Audit opinion including audit work performed at other organisations (see Section 3).
- Other knowledge and information that the Head of Internal Audit has obtained during the year including cumulative information and knowledge over time; observation of Board and other key committee meetings; meetings with Executive Directors, senior managers and Independent Members; the results of *ad hoc* work and support provided; liaison with other assurance providers and inspectors; research; and cumulative audit knowledge of the organisation that the Head of Internal Audit considers relevant to the Opinion for this year.

As stated above, these detailed results have been aggregated to build a picture of assurance across the Health Board.

In reaching this opinion we have identified that the majority of reviews during the year concluded positively with robust control arrangements operating in some areas.

From the opinions issued during the year, one report was allocated Substantial Assurance, 18 were allocated Reasonable Assurance and six were allocated Limited Assurance. No reports were allocated a 'unsatisfactory assurance' opinion and no advisory or non-opinion reports were undertaken.

At the time of producing the draft Annual Report, two audits are at draft report stage. It is anticipated that the majority of the work will be sufficiently progressed so that the ratings can be established before production of the final Annual Report.

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In addition, the Head of Internal Audit has considered residual risk exposure across those assignments where limited assurance was reported. Further, the Head of Internal Audit has considered the impact where audit assignments planned this year did not proceed to full audits following preliminary planning work and these were either: removed from the plan; removed from the plan and replaced with another audit; or deferred until a future audit year. The reasons for changes to the audit plan were presented to the Audit Committee for consideration and approval. Notwithstanding that the opinion is restricted to those areas which were subject to audit review, the Head of Internal Audit has considered the impact of changes made to the plan when forming their overall opinion.

A summary of the findings is shown below. We have reported the findings using the eight areas of the Health Board's activities that we use to structure both our 3-year strategic and 1-year operational plans.

### **Corporate Governance, Risk Management and Regulatory Compliance**

We have undertaken three reviews in this area.

**Risk management and assurance (draft)** reflected positively on the effectiveness of the risk management arrangements in place within the Service Groups.

**Service Group governance arrangements (draft)** reflected positively on the effectiveness of the arrangements in place within the Mental Health and Learning Disabilities Service Group.

**Follow up review** recognised the systems in place to monitor progress with the implementation of actions in response to internal audit reports (see section 2.4.3).

A review of the draft **Annual Governance Statement** highlighted that it was generally consistent with our knowledge of the Health Board through the audit work performed in the Internal Audit plan and a review of other organisational documents.

### **Strategic Planning, Performance Management & Reporting**

We have undertaken three reviews in this area.

Our review of the **Health and Social Care Regional Integration Fund** was a positive report delivering a **reasonable** assurance rating, which recognised the Health Board's approach to engage with the projects and initiatives supported by the fund. Matters arising included the need to update key partnership working documents, including the Memorandum of Understanding and Collaborative Working Framework, to formalise reporting arrangements, to strengthen the process of evaluating schemes and review risks relating to partnerships.

**Reasonable** assurance was reported in relation to **Commissioning – Long Term Agreement (LTA) contracts**. This reflects positively on the processes in place to manage and monitor commissioning arrangements

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relating to services provided by other NHS bodies to the Health Board. Key matters arising related to formal approval of the commissioning framework, opportunities to enhance performance reporting and to provide assurance on the quality of services provided, to strengthen LTA monitoring meetings across health bodies, and reporting of the final outturn position.

Our review of **Decarbonisation** received **limited** assurance. We recognise the significant work the Health Board has been undertaking to address the requirements of the Decarbonisation Strategic Delivery Plan. However, the overall rating is in line with that determined across NHS Wales and reflects the complexity and range of risks associated with this area which, along with the financial shortfalls, impacts on the Health Board's ability to deliver on the wider decarbonisation agenda. Other matters include to review of the membership and attendance at the Decarbonisation Action Plan Implementation Group; and to articulate the level of corporate risk for consideration at Board level.

The review of the **Performance Management Framework** was deferred to give management time to reflect the additional monitoring arrangements following escalation of the health board to targeted intervention for performance and outcomes, and allow for them to embed.

#### **Financial Governance and Management**

Reasonable assurance was reported in respect of two audits in this area.

The outcome of the **Agency staff management** report reflects positively on the arrangements to engage and manage agency staff. We highlighted the lack of a formal policy in place, instances where there was a lack of evidence to support the authorisation for the use of agency staff, and opportunities to enhance reporting of agency cost and usage, including non-framework and 'off contract' agencies. We also recommended the need to address points raised through the work undertaken by the Counter Fraud Team, including strengthening pre-employment checks, overlap of shifts and completion of staff inductions at ward level.

Our review of the **Savings programme** recognised that this remains a very challenging time with all health boards placed in enhanced monitoring for their finances by Welsh Government. Key matters arising related to reviewing and finalising documented guidance and providing financial training to reinforce, the need to ensure the timely return of delegation letters, and developing templates to ensure savings information is robustly recorded, evaluated and reported.

The audits of the payment systems provided by NWSSP, which we undertake each year to provide assurance to the Health Board all concluded with positive assurance. The audit of payroll services was awarded Substantial assurance, with the reviews of primary care services (GMS), accounts payable and procurement all receiving Reasonable Assurance.

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**Quality & Safety**

We have undertaken three reviews in this area.

Our review of the **Quality Management System** received **reasonable** assurance, recognising the continued progress made by the Health Board in developing and implementing its wider quality management system. It has taken the health board time to establish its quality governance arrangements and they are continuing to embed, and there is also recognition that there needs to be more scrutiny and strengthening of existing structures. We raised one high priority finding highlighting the importance of reviewing the Quality Strategy's implementation plan to ensure that improvement goals are achievable.

**Reasonable** assurance was provided in relation to the Health Board's systems to manage **primary care antimicrobial prescribing**. Medium priority matters were raised in relation to strengthening improvement plans and ensuring the timely completion of the associated actions. We also identified the need to improve the operation of the Antimicrobial Stewardship Group, which has delayed updating the framework to clarify future monitoring arrangements.

Our review of **Additional learning needs**, which included focus on the arrangements in place to ensure compliance with the Act, reported **limited** assurance. We raised three high and two medium priority recommendations in this review. The high priority findings related to assessing how collaborative resources can meet the statutory requirements, delivering key priorities, and to ensure that data is accurately recorded and reported.

**Information Governance & Security**

Reasonable assurance was reported in respect of the four audits in this area.

The outcome of the **Signal system** report reflects positively on the governance processes in place for the management and use of the system. Our review highlighted that overall, the system is robust and supported by effective controls. We raised three medium priority findings.

**Software / system development** within the Health Board is undertaken in a controlled manner with collaboration with users and appropriately skilled staff involved. Some recommendations were made for further improvement.

The review of **Technical resilience** found that resilience is designed into the infrastructure provided by Digital Services, and the health board is maximising the resilience available. However, two high priority findings were raised to strengthen the position.

Whilst we have issued reasonable assurance on **Digital support: effectiveness and efficiency**, based on the grounds that Digital Services are fully aware of the increased demand for support and appropriate

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processes are in place to govern its increasingly stretched capacity through risk and service management, there is an overall risk that support will fail with current resource levels.

### **Operational Service and Functional Management**

We have undertaken four reviews in this area.

A **Reasonable** assurance rating was provided on the health board's plans for increasing **Access to primary care: general medical services (GMS)**, with a number of tools in place to support practices. Four medium priority matters were raised requiring management attention, including to strengthen the arrangements and representation at the Access and Sustainability Forum; to expand the review process and to ensure responses are provided from practices to address associated actions from these and Llais surveys.

Our review of **Waiting list management arrangements**, which focused on waiting list management within outpatient appointments for the specialties of gynaecology, ophthalmology, and cancer services, reported **limited** assurance. Committee reporting details the improvements made within the health board to assist with delivery of the ministerial targets for planned care. While some of the specialities highlighted limited capacity to carry out validation checks, significant central resource has been put in place to assist. There is less reliance on paper documentation and manual processes, but despite this, the lack of data scrutiny and integration between performance monitoring tools could pose a risk of data being misconstrued when reported. This lack of integration, coupled with the complexities and differences across operational areas has impacted our ability to carry out testing of waiting lists. The evidence of validation checks is limited due to the functionality of the system.

Our review of the **Stroke action plan** highlighted that the actions within it do look to address the specific issues faced by the health board. However, it is too early to assess the impact some of the recently implemented pilots will have on performance, and we identified several enhancements to make it more robust, resulting in a **reasonable** assurance rating.

A **Limited** assurance rating was provided in relation to the health board's systems to ensure that the **Mental Health 111 Service** is delivering the expected benefits. High priority recommendations were raised to address the need to improve performance reporting and oversight arrangements, noting the poor performance of the service, both against national targets and compared to other health boards in Wales. The national 111#2 Service has now been in place for more than 15 months, however we found a lack of documentation in place to support staff and outline roles and responsibilities.

The review of the **Mortuary service** was deferred to 2024/25 at the request of management, recognising work is ongoing to establish both the

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management structure and plans for the development of the wider Regional Pathology Service.

### **Workforce Management**

We have undertaken two reviews in this area.

A review of **Long term sickness absence management** received **reasonable** assurance. The health board's Occupational Health & Wellbeing Service offers a number of early interventions, with focus on providing support on the main causes of sickness absence, with an improvement in the timeliness of referrals for medical advice and support. Whilst the health board has the highest sickness rate in terms of the health boards, no significant issues were identified in our review. Matters arising concerned evaluating the quality, impact and effectiveness of the early interventions introduced; capture and monitoring of training compliance rates; to strengthen the approach undertaken to complete sickness audits; and limited reporting of the sickness improvement plans within the Service Groups.

A **Limited** assurance rating was provided on the health board's arrangements for the management of **Consultant job planning**. This audit was added to the work programme at the request of management to replace an audit that had been deferred. A number of high and medium priority findings were raised to address the risks identified.

The **Recruitment and retention of staff** review was deferred recognising Audit Wales' current review of the effectiveness of workforce planning arrangements.

### **Capital & Estates Management**

We have undertaken four reviews in this area, including one audit undertaken as part of our integrated audit plan in relation to the Environmental infrastructure modernisation programme: Sub-station 6.

The **Estates Condition** report derived a **limited** level of assurance, due to the concerns that identified risks cannot be managed within existing funding. This assurance opinion is in line with that determined across NHS Wales, given the common challenges faced by each organisation. The health board has developed an Estates Strategy, which was approved by the Board in May 2023. The 10-year Strategy highlighted an indicative funding requirement of £812m to address high and significant risk items and achieve the health board's vision for the future. Noting the scale of the investment required, there is a significant risk to the health board that this strategy may not be deliverable.

The **Environmental infrastructure modernisation programme: Sub-station 6** (Integrated Audit Plan) report derived a **reasonable** level of assurance. The audit was undertaken towards the end of the delivery programme, with significant delays experienced - primarily attributed to

global supply shortages, together with unforeseen ground conditions. The project was however forecast to be delivered within budget, with only a small number of recommendations raised. Key issues related to operation of the risk register, and the need to undertake a post-project evaluation to ensure that lessons may be learnt from the issues arising at the current project.

The **Singleton Hospital Replacement Cladding (final account)** report derived a **substantial** level of assurance. The audit found that all prior recommendations raised at the project had been actioned. Final account packages were reviewed and no errors were identified in the current assessment, with appropriate methodologies generally confirmed as having been applied to determine the final sums due. However, there were some instances where claims had yet to be supported by substantiation of actual costs, with a small number of additional matters requiring management attention.

A **reasonable** assurance rating was provided following the **Estates assurance follow up** review. Positive action had been taken to address the previously agreed audit recommendations across a number of estates subject areas. This report compares positively to the limited assurance rating received last year, which was reflective of the progress being made at that point in time.

### **2.4.3 Approach to Follow Up of Recommendations**

As part of our audit work, we consider the progress made in implementing the actions agreed from our previous reports for which we were able to give only Limited Assurance. In addition, where appropriate, we also consider progress made on high priority findings in reports where we were still able to give Reasonable Assurance. We also undertake some testing on the accuracy and effectiveness of the audit recommendation tracker.

In addition, Audit Committees monitor the progress in implementing recommendations (this is wider than just Internal Audit recommendations) through their own recommendation tracker processes. We attend all audit committee meetings and observe the quality and rigour around these processes.

It is the role of Audit Committees to consider and agree the adequacy of management responses and the dates for implementation, and any subsequent request for revised dates, proposed by Management.

We have considered the impact of both our follow-up work and where there have been delays to the implementation of recommendations, on both our ability to give an overall opinion (in compliance with the PSIAS) and the level of overall assurance that we can give.

The Health Board's recommendation tracking process continued during 2023/24. The Corporate Governance team has continued to review all outstanding recommendations with management and the outcomes have been reported to the Audit Committee.

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We continued our approach to following up Estates assurance recommendations during 2023/24, undertaking regular periodic reviews of the health board's internal audit recommendations tracker to confirm the status of the actions being implemented by management against agreed recommendations and timescales. Our findings were reported accordingly to each Audit Committee meeting, with a summary report prepared at the end of the year to capture the overall status. In recognition of the work that has been undertaken by the Estates Team to address the outstanding recommendations, the rolling review of estates recommendations will not continue going forward. Rather, they will be considered through our standard approach to follow up work.

We have also undertaken work towards the end of the year to validate the stated position for a sample of recommendations within the tracker. We were able to confirm the recorded position for the majority of the sampled recommendations and therefore provide the Audit Committee with additional assurance around the accuracy of the tracker.

#### **2.4.4 Limitations to the Audit Opinion**

Internal control, no matter how well designed and operated, can provide only reasonable and not absolute assurance regarding the achievement of an organisation's objectives. The likelihood of achievement is affected by limitations inherent in all internal control systems.

As mentioned above the scope of the audit opinion is restricted to those areas which were the subject of audit review through the performance of the risk-based Internal Audit plan. In accordance with auditing standards, and with the agreement of senior management and the Board, Internal Audit work is deliberately prioritised according to risk and materiality. Accordingly, the Internal Audit work and reported outcomes will bias towards known weaknesses as a driver to improve governance risk management and control. This context is important in understanding the overall opinion and balancing that across the various assurances which feature in the Annual Governance Statement.

Caution should be exercised when making comparisons with prior years. Audit coverage will vary from year to year based upon risk assessment and cyclical coverage on key control systems.

#### **2.4.5 Period covered by the Opinion**

Internal Audit provides a continuous flow of assurance to the Board and, subject to the key financials and other mandated items being completed in-year, the cut-off point for annual reporting purposes can be set by agreement with management. To enable the Head of Internal Audit opinion to be better aligned with the production of the Annual Governance Statement a pragmatic cut-off point has been applied to Internal Audit work in progress.

By previous agreement with the Health Board, audit work reported to draft stage has been included in the overall assessment, with all other work in

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progress rolled-forward and reported within the overall opinion for next year.

The majority of audit reviews will relate to the systems and processes in operation during 2023/24 unless otherwise stated and reflect the condition of internal controls pertaining at the point of audit assessment.

Follow-up work will provide an assessment of action taken by management on recommendations made in prior periods and will therefore provide a limited scope update on the current condition of control and a measure of direction of travel.

There are some specific assurance reviews which remain relevant to the reporting of the organisation's Annual Report required to be published after the year end. Where required, any specified assurance work would be aligned with the timeline for production of the Health Board's Annual Report and accordingly will be completed and reported to management and the Audit Committee subsequent to this Head of Internal Audit Opinion. However, the Head of Internal Audit's assessment of arrangements in these areas would be legitimately informed by drawing on the assurance work completed as part of this current year's plan.

## **2.5 Required Work**

Please note that following discussions with Welsh Government we were not mandated to audit any areas in 2023/24.

## **2.6 Statement of Conformance**

The Welsh Government determined that the Public Sector Internal Audit Standards (PSIAS) would apply across the NHS in Wales from 2013/14.

The provision of professional quality Internal Audit is a fundamental aim of our service delivery methodology and compliance with PSIAS is central to our audit approach. Quality is controlled by the Head of Internal Audit on an ongoing basis and monitored by the Director of Audit & Assurance. In addition, at least once every five years, we are required to have an External Quality Assessment. This was undertaken by the Chartered Institute of Public Finance and Accountancy (CIPFA) in February and March 2023. CIPFA concluded that NWSSP's Audit & Assurance Services conforms with all 64 fundamental principles. It is therefore appropriate for NWSSP Audit & Assurance Services to say in reports and other literature that it conforms to the IIA's professional standards and to PSIAS.

The NWSSP Audit and Assurance Services can assure the Audit Committee that it has conducted its audit at the Health Board in conformance with the Public Sector Internal Audit Standards for 2023/24.

Our conformance statement for 2023/24 is based upon:

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- the results of our internal Quality Assurance and Improvement Programme (QAIP) for 2023/24 which will be reported formally in the Summer of 2024; and
- the results of the EQA undertaken by CIPFA in 2023.

We have set out, in **Appendix A**, the key requirements of the Public Sector Internal Audit Standards and our assessment of conformance against these requirements. The full results and actions from our QAIP will be included in the 2023/24 QAIP report. There are no significant matters arising that need to be reported in this document.

We also note that there have been no impairments to the independence of the Head of Internal Audit or to any member of NWSSP's Audit & Assurance Service who undertook work on the Health Board's audit programme for 2023/24.

## **2.7 Completion of the Annual Governance Statement**

While the overall Internal Audit opinion will inform the review of effectiveness for the Annual Governance Statement, the Accountable Officer and the Board need to take into account other assurances and risks when preparing their statement. These sources of assurances will have been identified within the Board's own performance management and assurance framework and will include, but are not limited to:

- direct assurances from management on the operation of internal controls through the upward chain of accountability;
- internally assessed performance against the Health & Care Quality Standards;
- results of internal compliance functions including Local Counter-Fraud, Post Payment Verification, and risk management;
- reported compliance via the Welsh Risk Pool regarding claims standards and other specialty specific standards reviewed during the period; and
- reviews completed by external regulation and inspection bodies including Audit Wales and Healthcare Inspectorate Wales.

## **3. OTHER WORK RELEVANT TO THE HEALTH BOARD**

As our internal audit work covers all NHS Wales organisations there are a number of audits that we undertake each year which, while undertaken formally as part of a particular health organisation's audit programme, will cover activities relating to other Health bodies. These are set out below, with relevant comments and opinions attached, and relate to work at:

- NHS Wales Shared Services Partnership;

- Digital Health & Care Wales;
- Welsh Health Specialised Services Committee; and
- Emergency Ambulance Services Committee.

### NHS Wales Shared Services Partnership (NWSSP)

As part of the internal audit programme at NHS Wales Shared Services Partnership (NWSSP), a hosted body of Velindre University NHS Trust, a number of audits were undertaken which are relevant to the Health Board. These audits of the financial systems operated by NWSSP, processing transactions on behalf of the Health Board, derived the following opinion ratings:

Audit	Opinion	Outline Scope
Accounts Payable	Reasonable	To evaluate and determine the adequacy of the systems and controls in place over the management of the NWSSP Accounts Payable service.
Payroll	Substantial	To evaluate the design and operation of the systems and controls in place within Payroll Services.
Primary Care Services (GMS)	Reasonable	To provide assurance that Primary Care Services is maintaining a robust system to facilitate timely and accurate payments to General Medical Services primary care contractors.
Procurement	Reasonable	Review the adequacy of the systems and controls in place for procurement of contracts above OJEU thresholds.

Please note that other audits of NWSSP activities are undertaken as part of the overall NWSSP internal audit programme. The overall Head of Internal Audit Opinion for NWSSP is Reasonable Assurance.

### Digital Health & Care Wales (DHCW)

As part of the internal audit programme at DHCW, a Special Health Authority that started operating from 1 April 2021, a number of audits were undertaken which are relevant to the Health Board. These audits derived the following opinion ratings:

Audit	Opinion	Outline Scope
Benefits Realisation	Reasonable	To determine if the principles of an appropriate benefits realisation framework have been implemented to support decision making.
Programme Management	Reasonable	To provide an opinion of the project management being operated over the Digital Services for Patients and Public (DSPP) programme.
Business Continuity (Ransomware)	Reasonable	To assess the adequacy and effectiveness of business continuity arrangements, including in the event of a cyber-attack (including ransomware).
Legacy Software Modernisation	Reasonable	To review the management of risks associated with older technology.

Please note that other audits of DHCW activities are undertaken as part of the overall DHCW internal audit programme. The overall Head of Internal Audit Opinion for DHCW is Reasonable Assurance.

## Welsh Health Specialised Services Committee (WHSSC) and Emergency Ambulance Services Committee (EASC)

The work at both the Welsh Health Specialist Services Committee (WHSSC) and the Emergency Ambulance Services Committee (EASC) is undertaken as part of the Cwm Taf Morgannwg University Health Board internal audit plan. These audits are listed below and derived the following opinion ratings:

Audit	Opinion	Outline Scope
WHSSC – Welsh Kidney Network	Substantial	To consider the governance arrangements in place for the Welsh Kidney Network following the independent governance review undertaken in 2022. We also aimed to provide assurance that there are robust and effective risk management arrangements in place that strengthen and contribute to the overall governance framework.
WHSSC – Integrated commissioning plan development process	Substantial	The overall purpose of the review was to provide assurance on the processes that WHSSC has in place to develop its Integrated Commissioning Plan, with a focus on the financial planning element.
EASC – Adult critical care transfer service	Substantial	Our review focused on the governance arrangements, financial monitoring, meeting outcomes and performance monitoring, and the process to meeting longer term needs.

While these audits do not form part of the annual plan for the Health Board, they are listed here for completeness as they do impact on the organisation's activities. The Head of Internal Audit has considered if any issues raised in the audits could impact on the content of our annual report and concluded that there are no matters of this nature.

Full details of the NWSSP audits are included in the NWSSP Head of Internal Audit Opinion and Annual Report and are summarised in the Velindre NHS Trust Head of Internal Audit Opinion and Annual Report. DHCW audits are summarised in the DHCW Head of Internal Audit Opinion and Annual Report, and the WHSSC and EASC audits are summarised in the Cwm Taf Morgannwg University Health Board Head of Internal Audit Opinion and Annual Report.

## **4. DELIVERY OF THE INTERNAL AUDIT PLAN**

### **4.1 Performance against the Audit Plan**

The Internal Audit Plan has been delivered substantially in accordance with the schedule agreed with the Audit Committee, subject to changes agreed as the year progressed. Regular audit progress reports have been submitted to the Audit Committee during the year. Audits that remain to be reported but are reflected within this Annual Report will be reported alongside audits from the 2024/25 operational audit plan.

The audit plan approved by the Committee in March 2023 contained 26 planned reviews. Changes have been made to the plan with three audits deferred/cancelled, one of which was replaced with the Consultant Job Planning audit at the request of management. All these changes have been reported to and approved by the Audit Committee. In addition, we have undertaken one audit as part of our integrated audit plan in relation to the Environmental infrastructure modernisation programme: Sub-station 6. As a result of these agreed changes, we have delivered 25 reviews.

The assignment status summary is reported at section 5.

In addition, we may respond to requests for advice and/or assistance across a variety of business areas across the Health Board. This advisory work, undertaken in addition to the assurance plan, is permitted under the standards to assist management in improving governance, risk management and control. This activity is reported during the year within our progress reports to the Audit Committee.

### **4.2 Service Performance Indicators**

In order to monitor aspects of the service delivered by Internal Audit, a range of service performance indicators have been developed.

Indicator Reported to Audit Committee	Status	Actual	Target	Red	Amber	Green
Operational Audit Plan agreed for 2023/24	G	March 2023	By 30 June	Not agreed	Draft plan	Final plan
Total assignments reported against adjusted plan for 2023/24	G	100% (25/25)	100%	v>20%	10%<v<20%	v<10%
Report turnaround: time from fieldwork completion to draft reporting [10 working days]	G	88% (22/25)	80%	v>20%	10%<v<20%	v<10%
Report turnaround: time taken for management response to draft report [15 working days]	A	70% (16/23)	80%	v>20%	10%<v<20%	v<10%
Report turnaround: time from management response to issue of final report [10 working days]	G	96% (22/23)	80%	v>20%	10%<v<20%	v<10%

## 5. RISK BASED AUDIT ASSIGNMENTS

The overall opinion provided in Section 1 and our conclusions on individual assurance domains is limited to the scope and objectives of the reviews we have undertaken, detailed information on which has been provided within the individual audit reports.

### 5.1 Overall summary of results

In total 25 audit reviews were reported during the year. Figure 2 below presents the assurance ratings and the number of audits derived for each.

**Figure 2 Summary of audit ratings**

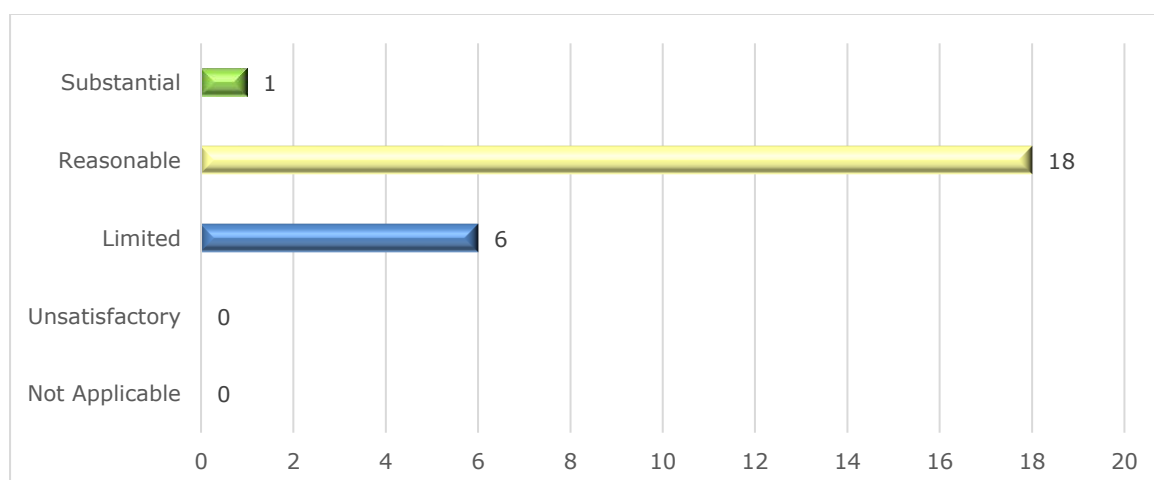


Figure 2 above does not include the audit ratings for the reviews undertaken at NWSSP, DHCW, WHSSC or EASC.

The assurance ratings and definitions used for reporting audit assignments are included in **Appendix B**.

In addition to the above, there were three audits which did not proceed following preliminary planning and agreement with management. These audits are documented in section 5.7.

The following sections provide a summary of the scope and objective for each assignment undertaken within the year along with the assurance rating.

### 5.2 Substantial Assurance (Green)



In the following review areas, the Board can take **substantial assurance** that arrangements to secure governance, risk management and internal control are suitably designed and applied effectively. Those few matters that may require attention are compliance or advisory in nature with low impact on residual risk exposure.

Review Title	Objective
Singleton Hospital replacement cladding – final account	The overall objectives of this audit were to: <ul style="list-style-type: none"> <li>• confirm that previously agreed actions have been appropriately actioned by management; and</li> <li>• determine the adequacy of information provided in support of the Stage 4 (construction) defined costs claimed by the Supply Chain Partner (SCP) (through selective testing of the account).</li> </ul>

### 5.3 Reasonable Assurance (Yellow)



In the following review areas, the Board can take **reasonable assurance** that arrangements to secure governance, risk management and internal control are suitably designed and applied effectively. Some matters require management attention in either control design or operational compliance

and these will have low to moderate impact on residual risk exposure until resolved.

Review Title	Objective
Risk management and assurance (draft)	To assess the effectiveness of risk management and assurance arrangements in place within the Service Groups.
Service Group governance arrangements (draft)	To review the governance and risk management arrangements implemented within Service Groups.
Quality Management System	This audit reviewed the progress made to implement the Quality Management System, with focus on the health board quality priority for falls prevention.
Commissioning - LTA contracts	The purpose of this audit was to review the health board's approach to manage and monitor commissioning arrangements, with a focus on Long Term Agreements (LTAs) for services provided by other NHS bodies.
Health and Social Care Regional Integration Fund	The audit was undertaken to review the arrangements the health board has in place to engage with the projects and initiatives supported by the Fund, and to ensure projects are being used effectively to deliver sustainable services that achieve better outcomes for service users.
Agency staff management	This audit reviewed the governance arrangements in place for the engagement and control of agency staff (both medical and non-medical); and to ensure that appropriate financial controls are in operation to manage within the expected workforce establishment.
Savings programme	The objective of this audit was to evaluate the arrangements in place at the health board to ensure that savings plans are specific, realistic and measurable, and that monitoring arrangements are effective.
Primary care antimicrobial prescribing	This audit sought to review the systems in place to manage antimicrobial prescribing behaviour in primary care settings.
Access to primary care - GMS	This audit assessed the plans for increasing access to general medical services, including

Review Title	Objective
	consideration of the structures and arrangements to manage GP availability to patients.
Stroke action plan	This audit reviewed the deployment of the action plan to improve stroke performance and the clinical risk mitigations put in place to prevent patient harm.
Signal system	This audit sought to provide assurance over the governance processes for the management and use of the Signal IT system.
Software / system development	The objective of this audit was to provide assurance over the processes in place for the management of software development, to ensure they meet user needs, are secure, and operate appropriately.
Technical resilience	The purpose of this audit was to establish and assess the organisation's position to maintain acceptable service levels through, and beyond, severe disruptions to its critical processes and the IT systems which support them.
Digital support: effectiveness and efficiency	This audit sought to establish and review the processes in place to enable digital to provide appropriate support to the organisation.
Long term sickness absence management	The objective of this audit was review the compliance with the NHS Wales Managing Attendance at Work Policy and assess mechanisms in place to provide assurance that the health board is acting promptly, managing the interests of all parties, and working in accordance with the wider Wellbeing Strategy.
Follow up	To review the systems in place to monitor progress with the implementation of actions in response to internal audit reports.
Estates assurance follow up	<p>The audit sought to determine the current status of previous Estates Assurance recommendations contained within the following reports:</p> <ul style="list-style-type: none"> <li>• Estates Follow-Up (issued June 2022 – Reasonable Assurance) which includes:</li> </ul>

Review Title	Objective
	<ul style="list-style-type: none"> <li>○ Water Safety (issued June 2021 – Limited Assurance)</li> <li>○ Financial Safeguarding (issued November 2019 – Limited Assurance); and</li> <li>○ Control of Contractors (issued March 2020 – Limited Assurance);</li> <li>● Waste Management (issued February 2022 – Reasonable Assurance).</li> </ul>
Environmental infrastructure modernisation programme: Sub-station 6	The audit was commissioned in accordance with the agreed audit plan provided within the project’s approved Business Justification Case, and formed a part of a cycle of audits of the upgrades to the Health Board’s Environmental Infrastructure. This review focussed on the Substation 6 development and associated works and included and assessment of the management arrangements in place to progress the project: focussing on project performance, governance, financial assurance, contractual arrangements, change control and quality.

## 5.4 Limited Assurance (Amber)



In the following review areas, the Board can take only **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.

Review Title	Objective
Decarbonisation	The objective of this audit was to consider progress against the NHS Wales Decarbonisation Strategic Delivery Plan and the health board’s Decarbonisation Action Plan.
Additional learning needs	This audit sought to provide assurance on the arrangements in place to ensure compliance with the Additional Learning Needs and Education Tribunal (Wales) Act.

Review Title	Objective
Waiting list management	The overall objective of this audit was to establish whether all patients on the waiting list have been assessed and assigned an appropriate priority rating in line with appropriate guidance, including the arrangements in place to communicate and support patients.
Mental Health – 111 service	To review whether the 111 service (dial 2 option) is delivering the expected benefits to the provision of the health board’s mental health services.
Consultant job planning	The audit was undertaken to review arrangements across the health board for management of the systems and controls in place for consultant job planning.
Estate condition	The audit sought to evaluate the arrangements put in place by the health board to identify and manage key risks associated with the existing estate and the implementation of resulting strategies to manage/mitigate the risk.

## 5.5 Unsatisfactory Assurance (Red)



No reviews were assigned a 'unsatisfactory assurance' opinion.

## 5.6 Assurance Not Applicable (Grey)



No advisory and non-opinion reviews were undertaken to support our overall opinion.

## 5.7 Audits not undertaken

Additionally, the following audits were deferred for the reasons outlined below. We have considered these reviews and the reason for their deferment when compiling the Head of Internal Audit Opinion.

Review Title	Objective
Performance Management Framework	Deferred to give management time to reflect the additional monitoring arrangements following escalation of the health board to targeted intervention for performance and outcomes, and allow for them to embed.
Mortuary Service (joint review with Hywel Dda University Health Board)	Moved to the 2024/25 Internal Audit Plan, recognising work is ongoing to establish both the management structure and plans for the development of the wider Regional Pathology Service.
Recruitment and retention	Deferred recognising Audit Wales review of the effectiveness of workforce planning arrangements.

## 6. ACKNOWLEDGEMENT

In closing I would like to acknowledge the time and co-operation given by Directors and staff of the Health Board to support delivery of the Internal Audit assignments undertaken within the 2023/24 plan.

Osian Lloyd

Pennaeth Archwilio Mewnol / Head of Internal Audit

Gwasanaethau Archwilio a Sicrwydd/ Audit and Assurance Services

Partneriaeth Cydwasanaethau GIG Cymru/ NHS Wales Shared Services Partnership

June 2024






## Appendix A – Conformance with Internal Audit Standards

ATTRIBUTE STANDARDS	
<b>1000 Purpose, authority and responsibility</b>	Internal Audit arrangements are derived ultimately from the NHS organisation's Standing orders and Financial Instructions. These arrangements are embodied in the Internal Audit Charter adopted by the Audit Committee on an annual basis.
<b>1100 Independence and objectivity</b>	Appropriate structures and reporting arrangements are in place. Internal Audit does not have any management responsibilities. Internal audit staff are required to declare any conflicts of interests. The Head of Internal Audit has direct access to the Chief Executive and Audit Committee chair. There have been no impairments to our independence during 2023/24.
<b>1200 Proficiency and due professional care</b>	Staff are aware of the Public Sector Internal Audit Standards and code of ethics. Appropriate staff are allocated to assignments based on knowledge and experience. Training and Development exist for all staff. The Head of Internal Audit is professionally qualified.
<b>1300 Quality assurance and improvement programme</b>	Head of Internal Audit undertakes quality reviews of assignments and reports as set out in internal procedures. Internal quality monitoring against standards is performed by the Head of Internal Audit and Director of Audit & Assurance. An EQA was undertaken in 2018.
PERFORMANCE STANDARDS	
<b>2000 Managing the internal audit activity</b>	The Internal Audit activity is managed through the NHS Wales Shared Services Partnership. The audit service delivery plan forms part of the NWSSP integrated medium term plan. A risk based strategic and annual operational plan is developed for the organisation. The operational plan gives detail of specific assignments and sets out overall resource requirement. The audit strategy and annual plan is approved by Audit Committee.

	Policies and procedures which guide the Internal Audit activity are set out in an Audit Quality Manual. There is structured liaison with Audit Wales, HIW and LCFS.
<b>2100 Nature of work</b>	The risk-based plan is developed and assignments performed in a way that allows for evaluation and improvement of governance, risk management and control processes, using a systematic and disciplined approach.
<b>2200 Engagement planning</b>	The Audit Quality Manual guides the planning of audit assignments which include the agreement of an audit brief with management covering scope, objectives, timing and resource allocation.
<b>2300 Performing the engagement</b>	The Audit Quality Manual guides the performance of each audit assignment and report is quality reviewed before issue.
<b>2400 Communicating results</b>	Assignment reports are issued at draft and final stages. The report includes the assignment scope, objectives, conclusions and improvement actions agreed with management. An audit progress report is presented at each meeting of the Audit Committee. An annual report and opinion is produced for the Audit Committee giving assurance on the adequacy and effectiveness of the organisation's framework of governance, risk management and control.
<b>2500 Monitoring progress</b>	An internal follow-up process is maintained by management to monitor progress with implementation of agreed management actions. This is reported to the Audit Committee. In addition, audit reports are followed-up by Internal Audit on a selective basis as part of the operational plan.
<b>2600 Communicating the acceptance of risks</b>	If Internal Audit considers that a level of inappropriate risk is being accepted by management it would be discussed and will be escalated to Board level for resolution.

## Appendix B - Audit Assurance Ratings

We define the following levels of assurance that governance, risk management and internal control within the area under review are suitable designed and applied effectively:

	<p><b>Substantial assurance</b></p>	<p>Few matters require attention and are compliance or advisory in nature.  <b>Low impact</b> on residual risk exposure.</p>
	<p><b>Reasonable assurance</b></p>	<p>Some matters require management attention in control design or compliance.  <b>Low to moderate impact</b> on residual risk exposure until resolved.</p>
	<p><b>Limited assurance</b></p>	<p>More significant matters require management attention.  <b>Moderate impact</b> on residual risk exposure until resolved.</p>
	<p><b>Unsatisfactory assurance</b></p>	<p>Action is required to address the whole control framework in this area.  <b>High impact</b> on residual risk exposure until resolved.</p>
	<p><b>Assurance not applicable</b></p>	<p>Given to reviews and support provided to management which form part of the internal audit plan, to which the assurance definitions are not appropriate.                  These reviews are still relevant to the evidence base upon which the overall opinion is formed.</p>



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