

## 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 2023-24 Charitable Funds Accounts	Director of Finance	To provide an audit opinion on the Health Board's Charitable Funds Accounts.	Audit work complete.	Audit Opinion due 23 January 2025
Audit of the 2024-25 Accountability Report and Financial Statements	Director of Finance	To provide an audit opinion on the Health Board's Accountability Report and Financial Statements.	Planning.	June 2025

## 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 Unscheduled 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 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>Part 1 – Regional report in internal clearance</p> <p>Part 2 – Internal Clearance</p>	<p>March 2025</p> <p>March 2025</p>

Area of work	Executive Lead	Focus of the Work	Current Status	Planned Date for consideration
Structured Assessment 2024 - Core	Chief Executive Officer	<p>Our structured assessment work is designed to examine the existence of proper arrangements for the efficient, effective, and economical use of resources. Our 2024 Structured Assessment will review:</p> <ul style="list-style-type: none"> <li>• Board and committee cohesion and effectiveness;</li> <li>• Corporate systems of assurance;</li> <li>• Corporate planning arrangements; and Corporate financial planning and management arrangements.</li> </ul>	Report in Health Board Clearance	March 2025
All-Wales thematic review of planned care	Chief Operating Officer	<p>This work will follow on from the national report on <u>tackling the planned care backlog</u>. Whilst the exact focus of this work is still to be determined, it is likely to consider:</p> <ul style="list-style-type: none"> <li>• The extent that health boards have achieved Welsh Government targets for recovering planned care services;</li> <li>• The efficacy of local plans and activity to recover waiting lists; and</li> </ul> <p>Use of the additional Welsh Government financial allocations to improve waiting lists.</p>	Drafting	March 2025
Structured Assessment 2024 Deep Dive - Review	Chief Executive Officer	This review will examine digital arrangements, with a particular focus on how NHS bodies are investing in digital technologies, solutions, and capabilities to	Scoping	May 2025

Area of work	Executive Lead	Focus of the Work	Current Status	Planned Date for consideration
of investment in digital systems		support the workforce, transform patient care, meet demand, and improve productivity and efficiency.		
Quality Governance Review Follow up (Local Work)	Executive Director of Nursing  Medical Director  Executive Director of Therapies and Health Sciences	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.	Scoping	TBC

## 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
<a href="#"><u>The National Fraud Initiative in Wales 2022-23</u></a>	October 2024
<a href="#"><u>Active Travel</u></a>	September 2024
<a href="#"><u>Affordable Housing</u></a>	September 2024

## Additional information

- 7 There have been no corporate documents published by Audit Wales since the last committee update.

### Exhibit 4 – Audit Wales corporate documents

Title	Publication Date
<a href="#"><b><u>Equality Report 2023-24</u></b></a>	November 2024
<a href="#"><b><u>Estimate of Income and Expenses for Audit Wales for the year ended 31 March 2026</u></b></a>	November 2024
<a href="#"><b><u>Interim Report 2024-25</u></b></a>	October 2024

Title	Publication Date
<u>Welsh Language Report 2023-24</u>	September 2024
<u>Annual Report and Accounts 2023-24</u>	August 2024

8 **Exhibit 5** provides information on relevant Audit Wales consultations currently underway.

**Exhibit 5 – Audit Wales consultations**

Title	Publication Date
<u>Consultation on revision of the Code of Audit Practice of the Auditor General for Wales</u>	November 2024





Audit Wales

1 Capital Quarter, Tyndall Street  
Cardiff CF10 4BZ

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: [info@audit.wales](mailto:info@audit.wales)

Website: [www.audit.wales](http://www.audit.wales)

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