

# Swansea Bay University Health Board – Audit Committee Update

Date issued: January 2026



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For further information, or if you require any of our publications in an alternative format and/or language, please contact us by telephone on 029 2032 0500, or email [info@audit.wales](mailto:info@audit.wales).

We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

# Introduction

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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 (the Health Board). We presented our most recent Audit Plan to the committee in March 2025.

We also provide additional information on:

- other relevant examinations and studies published by the Auditor General; and
- relevant corporate documents published by Audit Wales (e.g., fee schemes, annual plans, annual reports), as well as details of any consultations underway.

# Accounts audit update

## Audit of the 2024-25 Charitable Fund Accounts

- **Executive Lead:** Director of Finance and Performance
- **Focus of the work:** To provide an audit opinion on the 2024-25 Charitable Fund Annual Report and Accounts
- **Status: Audit work complete** – audit opinion to be provided by end of January 2026
- **Expected committee date:** January 2026

## Audit of the 2025-26 Health Board's Annual Report and Accounts

- **Executive Lead:** Director of Finance and Performance
- **Focus of the work:** To provide an audit opinion on the Health Board's 2025-26 Annual Report and Accounts.
- **Status:** In Progress
- **Expected committee date:** June 2026

# Performance audit update

## Structured assessment 2025 – core

- **Executive Lead:** Director of Corporate Governance
- **Focus of the work:** Our structured assessment work is designed to examine the existence of proper arrangements for the efficient, effective, and economical use of resources. Our 2025 Structured Assessment will review:
  - Board and committee cohesion and effectiveness;
  - Corporate systems of assurance;
  - Corporate planning arrangements; and
  - Corporate financial planning and management arrangements.
- **Status:** Final report presented at Audit Committee 20<sup>th</sup> November. The Health Board has now completed its management response for consideration.
- **Committee date:** November 2025 (report), January 2026 (management response).

## Structured assessment 2024 - deep dive review of investment in digital systems

- **Executive Lead:** Director of Finance
- **Focus of the work:** This work will examine digital arrangements, with a particular focus on how NHS bodies are investing in digital technologies, solutions, and capabilities to support the workforce, transform patient care, meet demand, and improve productivity and efficiency.
- **Status:** Report drafting
- **Expected committee date:** March 2026

### **Quality Governance Follow up (Local Work)**

- **Executive Lead:** Director of Nursing/Medical Director/ Director of Therapies and Health Sciences
- **Focus of the work:** 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. It will also assess the assurance provided to Board that it has reviewed arrangements to comply with the duties of quality and candour
- **Status:** Report in clearance
- **Expected committee date:** March 2026

### **Structured assessment 2025 - deep dive review of the arrangements to manage estates**

- **Executive Lead:** Director of Finance
- **Focus of the work:** This work will examine the effectiveness of corporate arrangements to manage the Health Board's estate with a particular focus on how NHS bodies are prioritising resources to meet strategic priorities whilst also ensuring the current estate remains fit for purpose.
- **Status:** Fieldwork
- **Expected committee date:** May 2026

### Review of cancer services

- **Executive Lead:** Chief Operating Officer
- **Focus of the work:** This work will follow on from the review of national leadership arrangements for cancer services. Whilst the exact focus of this work is to be determined, it is likely to consider:
  - The progress NHS bodies are making towards achieving Welsh Government targets and quality standards for cancer services;
  - The efficacy of local plans and associated actions to recover cancer waiting lists; and
  - Use of the additional Welsh Government financial allocations to improve cancer services.
- **Status:** Not yet started.
- **Expected committee date:** July 2026

## Other relevant publications

Since the last committee update, the Auditor General has published other relevant outputs which have relevance to the NHS. These are set out below.

<a href="#"><u>Facing the Future – Auditor General for Wales Podcast – Episode 4</u></a>	November 2025
<a href="#"><u>Opportunities for Change – Auditor General for Wales Podcast – Episode 3</u></a>	November 2025
<a href="#"><u>Under Pressure – Auditor General for Wales Podcast – Episode 2</u></a>	November 2025
<a href="#"><u>A Unique Perspective – Auditor General for Wales Podcast – Episode 1</u></a>	November 2025
<a href="#"><u>NHS Wales Finances Data Tool</u></a>	September 2025

Since the last committee update, Audit Wales has also published the following corporate documents.

<u>Interim Report 2025-26</u>	November 2025
<u>Estimate of Income and Expenses for the year ended 31 March 2027 (supporting information)</u>	November 2025

We are currently running a consultation on our proposed Audit Wales equality objectives for 2026-2030. The closing date for responses is 20 January 2026.

## Further information

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Audit Wales has a range of other information to support the scrutiny of Welsh public bodies and to continue to improve the services provided to the people of Wales.

### Visit our website to find:



Our publications which cover our audit work at public bodies.



Information on our upcoming work and forward work programme for performance audit.



Data tools to help you better understand public spending trends.



Details of our Good Practice work and events including the sharing of emerging practice and insights from our audit work.



Our newsletter which provides you with regular updates on our public service audit work, good practice, and events.



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