

# Internal Audit Progress Report

## Audit Committee

May 2025

Swansea Bay University Health Board

NWSSP Audit and Assurance Services



GIG  
CYMRU  
NHS  
WALES

Partneriaeth  
Cydwasaethau  
Gwasanaethau Archwilio a Sicrwydd  
Shared Services  
Partnership  
Audit and Assurance Services



GIG  
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WALES

Bwrdd Iechyd Prifysgol  
Bae Abertawe  
Swansea Bay University  
Health Board



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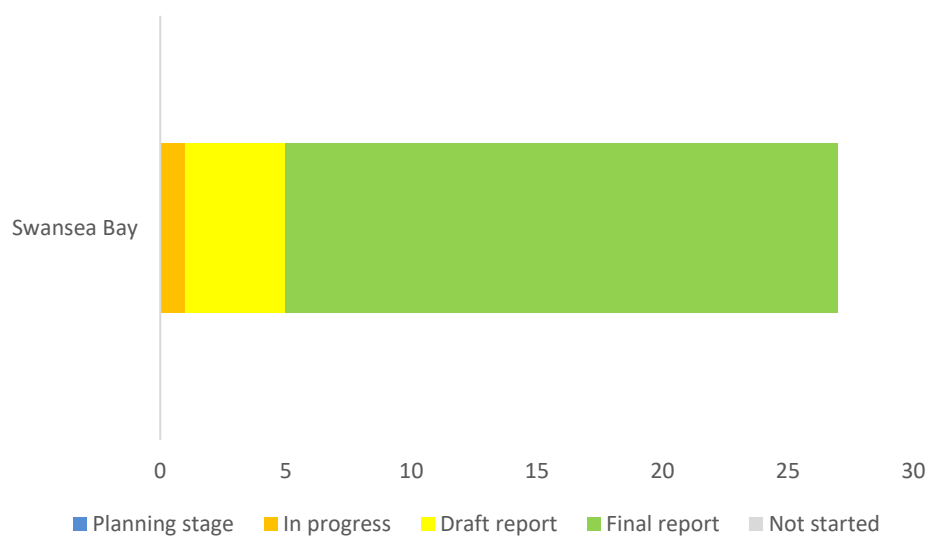
## 1. Introduction

The purpose of this report is to:

- highlight progress of the 2024/25 Internal Audit Plan to the Audit Committee; and
- provide an overview of other activity undertaken since the previous meeting.

## 2. Progress against the 2024/25 Internal Audit Plan

There are 27 reviews in the 2024/25 Internal Audit Plan, and overall progress is shown below.



Detailed progress in respect of each of the reviews in the 2024/25 Internal Audit Plan is summarised in Appendix A.

## 3. Proposed changes to approved plan

No further changes are proposed in respect of the 2024/25 Internal Audit Plan.






## 4. Engagement

The following meetings have been held/attended during the reporting period:

- observation of Board and Committee meetings;
- audit scoping and debrief meetings;
- liaison with senior management; and
- liaison with external regulators.

## 5. Key Performance Indicators

- Correct on 30 April 2025

Indicator	Status	Actual	Target
Operational Audit Plan agreed for 2024/25		March	By 30 June
Audits reported over planned		25	27
Work in progress		2	
Report turnaround: time from fieldwork completion to draft reporting [10 days]		18 out of 25	80%
Report turnaround: time taken for management response to draft report [15 days]		10 out of 21	80%
Report turnaround: time from management response to issue of final report [10 days]		15 out of 18	80%

Key:

- $v > 20\%$
- $10\% < v < 20\%$
- $v < 10\%$

## 6. Recommendation

- The Audit Committee is invited to note the above.

## Appendix A: Progress against 2024/25 Internal Audit Plan

Review	Status	Rating	Key matters arising	Outline timing	Anticipated Audit Committee <sup>1</sup>
Risk Management and Assurance	Final report	Reasonable	The Health Board is clearly aware of where risk management processes can be improved and has measures in place to address identified weaknesses, which we support. The key area of concern relates to the age and unchanged risk profile of many risks on the Health Board Risk Register.	Q4	May 2025
Service Group Governance Arrangements	Final report	Reasonable	Key issues included the need for enhanced terms of reference, clearer performance reporting, robust policy review mechanisms, to better manage declarations of interests, and improved risk management arrangements. Recommendations focused on strengthening governance, accountability, and oversight processes, including into the health board's Management Board.	Q3/4	May 2025
Contract Management (All Wales review)	Draft report	Advisory	The following actions have been identified for management attention across all reviews completed across NHS Wales: The need for consistent contract management procedures; Comprehensive contract registers not in place; To determine the capacity and support needed to meet existing and future contract	Q3	July 2025

<sup>1</sup> May be subject to change

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Review	Status	Rating	Key matters arising	Outline timing	Anticipated Audit Committee <sup>1</sup>
			monitoring requirements, with appropriate training provision; Responsibility for contract management should be formally assigned; Variations in the formality of contract management, performance reporting, and documentation; and to define the reporting, accountability and escalation requirements.		
Asset Management	Final report	Limited	Review and update of the Financial Control Procedure and Standing Financial Instructions to reflect current practices; Enhancement of details recorded for additions that are made outside of the capital prioritisation bid, in addition to improved completion of the disposal / transfer forms; Non-physical verification exercises not completed for all equipment assets; Reporting and analysis of the results and exceptions of the physical verification exercise in a timely manner; Reconciliation between the fixed asset register and the general ledger is not undertaken in accordance with the requirements of the FCP.	Q3/4	March 2025
Business Continuity Planning	Draft report	Limited	Clarification of roles and responsibilities, particularly between the role of the corporate EPRR team and that of the operational EPRR leads; EPRR risks are currently under review; The business continuity dashboards are a useful monitoring tool, but are not	Q3	July 2025

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Review	Status	Rating	Key matters arising	Outline timing	Anticipated Audit Committee <sup>1</sup>
			a reliable source of assurance; The quality of Business Continuity Plans needs improving. Plans were not always accessible, and had not been subject to review or testing; Attendance at some of the training courses and at the EPRR Strategy Group has been low; Governance structure requires review to ensure sufficient oversight and appropriate escalation of key issues.		
Tertiary Services	Final report	Limited	Documentation of roles and responsibilities for the RSSPPP programme need strengthening to clearly define the partnerships arrangements; The Specialised Services Strategy should be reviewed and finalised; The need to design a work plan that provides clear oversight of programme delivery; Develop and finalise documented procedures; The need to strengthen risk management arrangements; To ensure governance arrangements provide sufficient oversight over programme performance and delivery of priorities.	Q2	November 2024
Population Health Strategy	Final report	Limited	An organisation-wide approach is required to drive the Strategy forward, but there is currently limited engagement at Executive Director level; It is important that efforts are co-ordinated so that the specific plan for the Strategy dovetails into the	Q1/2	May 2025

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Review	Status	Rating	Key matters arising	Outline timing	Anticipated Audit Committee <sup>1</sup>
			Health Board Strategic Plan, and to avoid duplication with strategic plans being taken forward at RPB and PSB level; Performance Indicators to measure the health board's contribution to population health outcomes are currently under development; There is currently no primary care representation in the Population Health and Partnerships Committee's membership, and the Committee had not produced an annual report as required.		
Learning from Incidents and Concerns	Final report	Reasonable	Key matters arising related to unclear policy guidance, inconsistent documentation in Datix, lack of clarity on action plan requirements, and insufficient evidence of shared learning. Recommendations also focused on strengthening reporting mechanisms to enhance learning and prevent recurrence of incidents.	Q2	May 2025
Quality Assurance Framework	Final report	Limited	Strengthen the documentation within the plan of corporate quality assurance visits to better articulate the rationale for those areas that are included; Poor completion rates of the Service Group level audits; Action plans following completion of quality assurance visits are not always returned by Service Groups in a timely manner; A lack of oversight and reporting of the status of Service Group level	Q3	March 2025

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Review	Status	Rating	Key matters arising	Outline timing	Anticipated Audit Committee <sup>1</sup>
			audits, their outcomes and results, and the implementation status of the associated actions.		
Mortality Reviews	Final report	Reasonable	No overarching policy in place; Training provided to Learning from Death Panel members is not recorded; Instances of non-compliance with the mortality reviews process; A lack of monitoring on the status of referrals that progress to Level 3, as well as required action plans and their subsequent implementation; and A lack of reporting, at Service Group Level.	Q1	September 2024
Discharge Planning	Final report	Reasonable	The development of a discharge toolkit or policy to strengthen guidance available; Approval and promotion of the Criteria Led Discharge protocol; The health board does not undertake formal discharge planning training or quality improvement programmes; Review of records identified occasions where expected discharge dates had not been assigned, and the need to improve documentation; Action plans from recent discharge planning / patient flow reviews have been developed, however some initial timescales have not been met; Reporting against UEC Programme 3 ('Acute Hospital Flow and Discharge') is limited to updates for the Morriston site only, and do not reflect current action status.	Q2	January 2025

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Review	Status	Rating	Key matters arising	Outline timing	Anticipated Audit Committee <sup>1</sup>
Primary Care Cluster Plans	Final report	Reasonable	Attendance at Pan Cluster Planning Groups, and the need to fill vacant posts; The delivery status of schemes / priorities should be enhanced to include the defined actions, owners and timescales to complete; Absence of performance measures for priorities and outcomes; and Limited reporting at both Service Group level and to Board Committees.	Q1	September 2024
Acute Medical Services Redesign Programme – Benefits Realisation	Draft report	Reasonable	The health board lacks a benefits realisation framework, and we note an inconsistent approach to the identification and measuring of some programme benefits; Benefit realisation methodology and related timescales are unclear; Lack of documented discussion and communication of the benefits outlined within the business case; Programme closure actions not taken forward; The AMSR programme closure report was not shared at committee level.	Q3	July 2025
Child and Adolescent Mental Health Service Transition	Final report	Reasonable	The Directorate remains reliant on agency staff, at enhanced rates, for delivery of a key national target. Recruitment challenges have impacted the development of a substantive workforce; The CAMHS Directorate Board terms of reference are in draft and do not include reporting requirements; Action to address capacity issues within the ADHD Medication Monitoring	Q2	November 2024

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			service; Enhancements to reporting of patient feedback and service quality measures identified, recognising difficulties in data collection/extraction from manual systems.		
Fertility Service	Final report	Reasonable	Delays and inconsistencies were noted in the WFI audit plan, although we acknowledge that the Quality Manager was already planning to review the plan in order to improve its effectiveness.	Q3/4	January 2025
Mortuary Service (Joint review with Hywel Dda UHB)	Final report	Limited	Documentation of roles and responsibilities and to clarify the financial arrangements between the health boards; The programme management structure for the mortuary element of the Regional Pathology Programme requires review; Funding issues have clearly impacted capacity to deliver the Programme. Key leadership roles have not been recruited resulting in the lack of robust business continuity arrangements; Review governance structures, to ensure they are effective and provide sufficient oversight.	Q3	January 2025
Clinical Coding	Final report	Limited	There are a number of vacancies and recruitment is impacted by external factors. As such there is insufficient resource to meet Welsh Government targets. The issues are generally understood within the department and actions have commenced, however there is no formal	Q1/2	September 2024

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			improvement plan and we have noted limited reporting and escalation of the challenges.		
Business Intelligence Strategy Implementation	Final report	Substantial	The health board has successfully delivered the current strategy, gaps in skills & resources have been identified that may constrain the department's ability to scale and support future digital transformation but that these have been identified and are being addressed within the new strategic plan. We have identified no matters for reporting in our review.	Q4	May 2025
Records Management (non-health)	Final report	Limited	There is guidance in place for the management of the acute health record, and although these contain general guidance, the applicability to non-acute and corporate records is not fully recognised by staff; There is no overall records management process which has led to records being stored in numerous locations, both within the health board and with external providers. In some cases there is no formal contract with the external providers. There is also the need to ensure appropriate security and storage for records; Records are tracked as they move, however they are transferred in unsealed containers, and we note that some departments are holding records longer than required.	Q3	November 2024

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Review	Status	Rating	Key matters arising	Outline timing	Anticipated Audit Committee <sup>1</sup>
Data Quality	Final report	Reasonable	Whilst WPAS benefits from proactive data quality oversight, including from the, other clinical systems lack equivalent monitoring; The scheduled 2025 meetings of the Information Governance Learning and Operational Group (IGLOG) and Information Governance & Cyber Security Assurance Group (IGCAG) have been delayed due to capacity constraints within the IG team; The Terms of Reference of the IGLOG and the Patient Access Management Steering Group (PAMSG) remain in draft format; The governance framework for PAMSG and its sub-group, the Patient Access Policy and Procedures Working Group, is unclear.	Q2	March 2025
Speaking Up Safely	Final report	Limited	Review of the action plan submitted to the Welsh Government, including consideration of the recommendations raised in the Guardian Service annual report; Enhance the understanding of line managers of the requirements of the Speaking Up Safely framework; The need to improve the capture and recording of concerns raised via the various internal mechanisms; Strengthening of the governance reporting and structure within the Service Groups, to ensure compliance.	Q2/3	January 2025
<i>Strategic Equality Action Plan</i>	<i>Deferred to the 2025/26 Internal Audit Plan at management's request. Replaced by Job Evaluation below.</i>				

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Review	Status	Rating	Key matters arising	Outline timing	Anticipated Audit Committee <sup>1</sup>
Follow Up	In progress			Q4	July 2025
Job Evaluation	Final report	Reasonable	Our review identified the need for more staff side representatives, consistent bilingual job descriptions, and better conflict of interest management. It also raised opportunities to improve reporting and key performance indicators.	Q4	May 2025
<b>Capital &amp; Estates</b>					
Capital Systems	<i>Deferred to the 2025/26 Internal Audit Plan at management's request.</i>				
Neath Port Talbot District General Hospital (DGH) Private Finance Initiative (PFI)	Draft report	Limited	Early action to address the IPA Expiry Health Check recommendations; Agreement of a project budget for 2025/26 onwards to maintain progress; Improved governance processes to support the management, monitoring and scrutiny of project performance; Clarification of roles and responsibilities in respect of operational contract management; Development of a detailed action plan to enable monitoring and reporting of progress and identification/mitigation of any slippage.	Q4	July 2025
Estates Assurance: Energy Management	Final Report	Reasonable	Enhancing energy issue reporting; Utilising technology to streamline managing of energy billing processes; The conducting of site walk-arounds; Benchmarking with similar Hospitals across other NHS Wales Health Boards; Consideration of additional energy risks for inclusion at the Estates Risk Register.	Q3	January 2025
Estates Assurance: Estates Condition	Final report	Reasonable	The introduction of a more regular process for the	Q4	March 2025

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(Governance and Assurance Arrangements)			review and updating of the Estates Risk Register; Improved detail to be provided on specific Estates Condition risks at the Health Board Risk Register and Board Assurance Framework; The retention of an audit trail to support the consideration and approval of the annual discretionary capital plan; The provision of improved detail at the 6-facet survey spreadsheet to ensure a comprehensive record is maintained of funding allocated to date.		
Morrison Hospital: Burns / ICU (Phase 1)	Final report	Reasonable	Project Board lacked oversight of non-works and Health Board costs; Procurement reports for the appointment of contractors and advisors were not made available to the Project Board; Project Manager's Instructions over £5k relied upon verbal approval and were poorly documented.	Q3	November 2024

<sup>1</sup> May be subject to change