

Internal Audit Progress Report

Audit Committee

September 2025

Swansea Bay University Health Board

NWSSP Audit and Assurance Services

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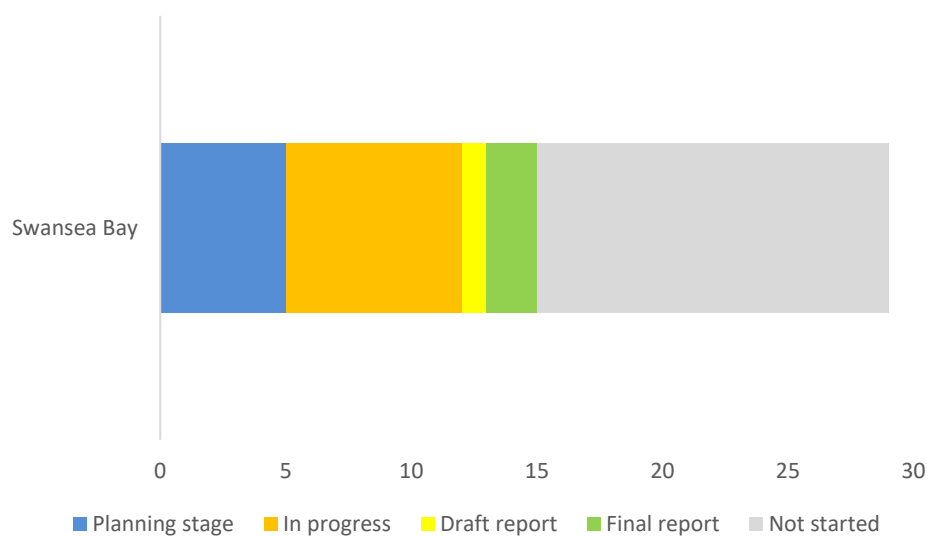
1. Introduction

The purpose of this report is to:

- highlight progress of the 2025/26 Internal Audit Plan to the Audit Committee; and
- provide an overview of other activity undertaken since the previous meeting.

2. Progress against the 2025/26 Internal Audit Plan

There are 29 reviews in the 2025/26 Internal Audit Plan, and overall progress is shown below.



Detailed progress in respect of each of the reviews in the 2025/26 Internal Audit Plan is summarised in Appendix A.

3. Proposed changes to approved plan

- **Digital Operating Model and Board Awareness** – Deferred due to overlap with *Audit Wales' deep dive review into digital system investments*.
- **Neath Port Talbot (NPT) District General Hospital PFI contract follow-up** – Deferred from the 2025/26 Internal audit plan, following a change in assurance rating in the 2024/25 audit from limited at draft report stage to reasonable assurance. This reflects progress made and a reduction in risk. A future review will be considered for inclusion in the 2026/27 Internal Audit Plan, with a revised focus on how the Health Board is implementing recommendations from the Centre of Best Practice review to support continued improvement.

No replacements are proposed, as there is already sufficient coverage within the relevant domain areas—Information Governance & Security and Capital and Estates Management.

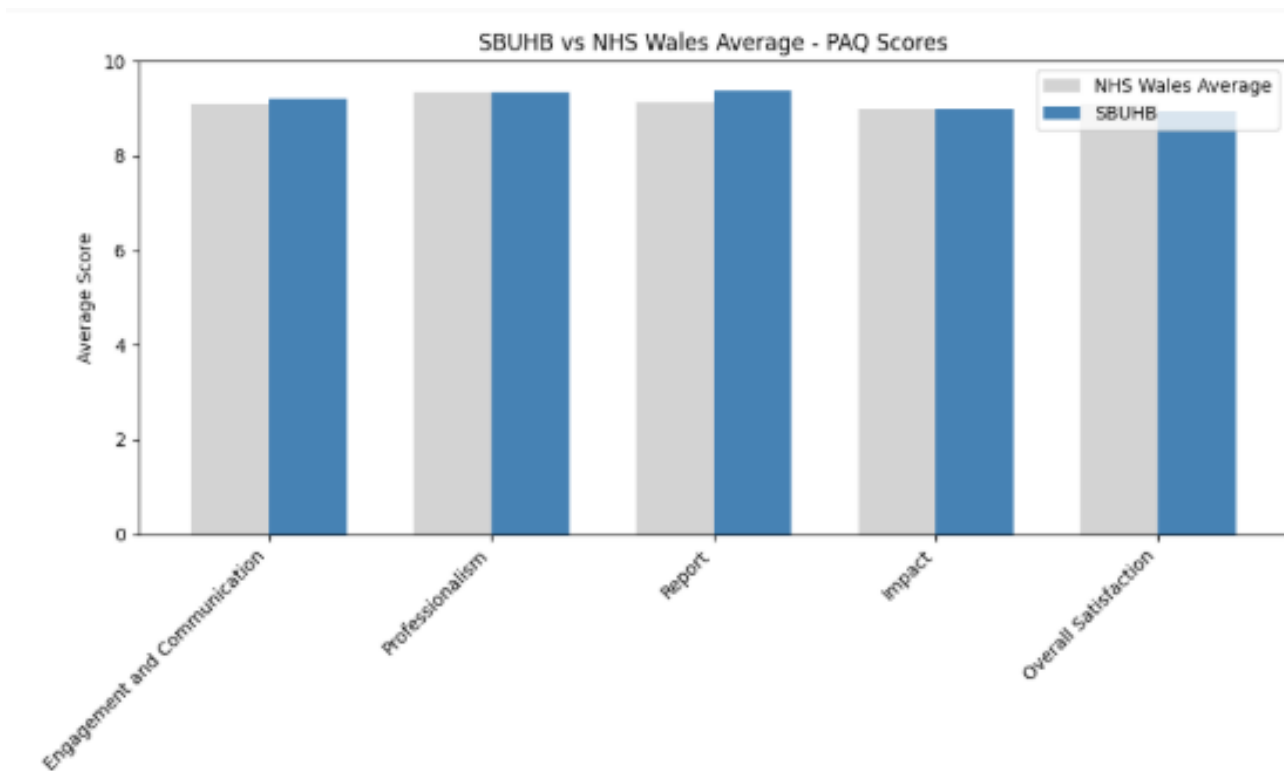
4. Engagement

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. Post Audit Questionnaire (PAQ) Feedback – 2024/25

The use of Microsoft Forms has improved national engagement, with the Health Board achieving a 57% response rate to PAQs—in line with the national average. Satisfaction scores were generally positive and broadly in line with national averages.







Feedback highlighted recurring themes of professionalism and supportive audit delivery.



6. Key Performance Indicators

- Correct on 31 August 2025

Indicator	Status	Actual	Target
Operational Audit Plan agreed for 2025/26		March	By 30 June
Audits reported over planned		3	1
Work in progress		7	
Report turnaround: time from fieldwork completion to draft reporting [10 days]		2 out of 3	80%
Report turnaround: time taken for management response to draft report [15 days]		0 out of 1	80%
Report turnaround: time from management response to issue of final report [10 days]	N/A	0 out of 0	80%

Key:

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

7. Recommendation

- The Audit Committee is invited to note the above; and
- Approve the proposed changes at section 3.

Appendix A: Progress against 2025/26 Internal Audit Plan

Review	Status	Rating	Key matters arising	Outline timing	Anticipated Audit Committee ¹
Risk Management and Assurance	Not started			Q4	May / July 2026
Service Group Governance Arrangements: Morriston	Not started			Q3/4	March / May 2026
Hywel Dda University Health Board and Swansea Bay University Health Board Regional Joint Committee (Advisory)	Not started			Q3/4	March / May 2026
Follow Up	In progress		A sample of closed recommendations will be validated on a rolling basis, with updates provided at each Audit Committee meeting and a summary report prepared at year-end to capture the overall status.	Q1-4	May / July 2026
Budget Setting	Not started			Q2	January / March 2026
Medical Variable Pay	Planning			Q3	January / March 2026
Escalation Status Action	In progress			Q1	November 2025 / January 2026
Children and Young People Services	<i>The audit has been deferred to the 2026/27 Internal Audit Plan and replaced by a review of the Strategic Planning Framework scheduled for Q4</i>				
Strategic Planning Framework	Not started			Q4	May / July 2026
Annual Plan and Integrated Medium-Term Plan (IMTP) Delivery	Not started			Q3	January / March 2026
Patient Experience	Final report	Reasonable	The Health Board has strong systems for collecting and analysing patient feedback. However, Service Groups lack clear roles,	Q2	September 2025

¹ May be subject to change

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Review	Status	Rating	Key matters arising	Outline timing	Anticipated Audit Committee ¹
			documented actions, and traceability in responding to feedback. Improvements are needed in strategy timelines, governance, and accountability to ensure consistent learning and service improvement across the organisation.		
Management of Serious Incidents	Not started			Q3	January / March 2026
Controlled Drugs	Planning			Q3	January / March 2026
National Safety Standards for Invasive Procedures (NatSSIPs) and Local Safety Standards for Invasive Surgical Procedures (LocSSIPs)	Not started			Q4	May / July 2026
Access to Primary Care: Community Pharmacy	In progress			Q2	November 2025
Theatres Utilisation	Draft report	Reasonable		Q2	November 2025
Urgent and Emergency Care Performance	Not started			Q3	January / March 2026
Vaccination and Immunisation	In progress			Q2	November 2025 / January 2026
Health Records Migration	Planning			Q3/4	March / May 2026
Benefits Realisation	In progress			Q2	November 2025 / January 2026
Digital Operating Model and Board Awareness	See Section 3— it is proposed to defer this audit due to overlap with <i>Audit Wales' deep dive review into digital system investments</i>				
Management of the Delivery of National Systems	Not started			Q4	May / July 2026
Strategic Equity Plan (Deferred from 2024/25)			The Strategic Equity Plan was recently approved, but		

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Review	Status	Rating	Key matters arising	Outline timing	Anticipated Audit Committee ¹
	Final report	Limited	key action plans require better coordination, formal approval, and monitoring. Improvements are needed in governance, reporting, and impact assessments to meet equality obligations.	Q2	September 2025
Staff Retention	Not started			Q3	January / March 2026
Medical Study Leave	In progress			Q2	November 2025
Capital & Estates					
Capital Systems (Deferred from 2024/25)	Not started			Q4	May / July 2026
Asbestos Management	In progress			Q3	January / March 2026
Neath Port Talbot District General Hospital (DGH) Private Finance Initiative (PFI) Follow Up Review			See Section 3— it is proposed to defer this audit following a change in assurance rating in the 2024/25 audit from limited at draft report stage to reasonable assurance, reflecting progress made and a reduction in risk.		
Morrison Hospital: Burns Intensive Care Unit (post completion review)	Planning			TBC	TBC
Singleton Hospital PET (positron emission tomography) and CT (computerised tomography) Scanning	Planning			TBC	TBC

¹ May be subject to change