Internal Audit Progress Report

Audit Committee

September 2026

Swansea Bay University Health Board

NWSSP Audit and Assurance Services

GIG CYMRU NHS WALES
Partneriaeth Cydwasanaethau
Gwasanaethau Archwilio a Sicrwydd
Shared Services Partnership
Audit and Assurance Services

GIG CYMRU NHS WALES
Bwrdd Iechyd Prifysgol Bae Abertawe
Swansea Bay University Health Board

Contents

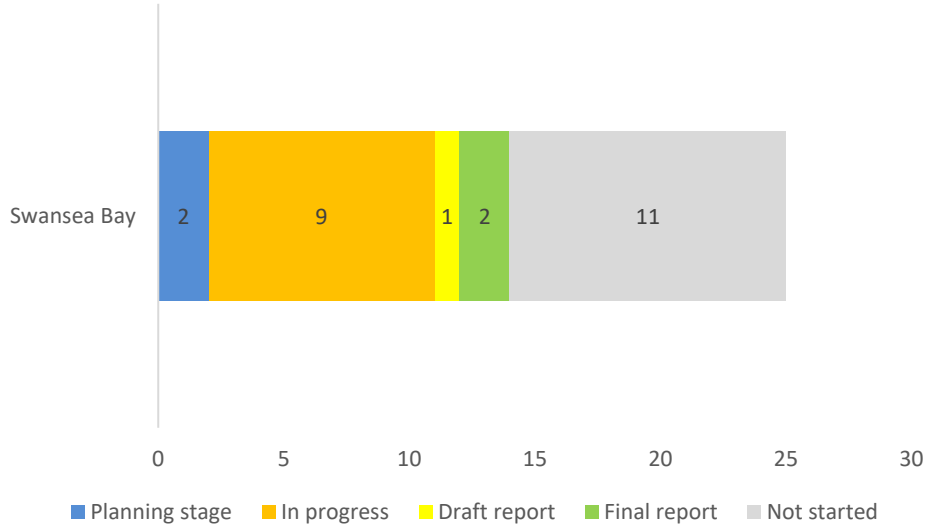
1. Introduction

The purpose of this report is to:

- highlight progress of the 2026/27 Internal Audit Plan to the Audit Committee; and
- provide an overview of other activity undertaken since the previous meeting.

2. Progress against the 2026/27 Internal Audit Plan

There are 25 reviews in the 2026/27 Internal Audit Plan, and overall progress is shown below.



Detailed progress in respect of each of the reviews in the 2026/27 Internal Audit Plan is summarised in Appendix A.

3. Proposed changes to approved plan

- **Care After Death Service** – Deferred at the request of management due to ongoing development of future governance and operating arrangements within the service. To maintain delivery of the approved plan, it is proposed that the review is replaced with a *Nutrition and Hydration* audit, an area identified as a planning priority and supported by the Executive Director of Nursing and Patient Experience.
- **Adult Acute Mental Health Programme** – To avoid duplication with assurance work planned through the wider *Mental Health Transformation Programme* audit, it is proposed that this standalone review is removed from the plan and assurance obtained through the broader programme audit. No replacement review is proposed as sufficient coverage remains within the Capital and Estates Management domain.
- **Access to Primary Care: Dental Services** – At management's request, this audit has been rescheduled from Quarter 2 to Quarter 3 to allow recently

introduced arrangements to become embedded before review. This amendment does not affect overall audit plan coverage.

4. Follow Up of Internal Audit Recommendations

In accordance with the follow-up approach introduced within the 2025/26 Internal Audit plan year, a minimum of 50% of high-priority recommendations and 10% of medium-priority recommendations arising from internal audit reports issued during 2025/26 will be subject to follow-up review throughout the year. Recommendations selected for review will be drawn from those recorded as closed within the health board's recommendation tracker.

Our initial review focused on recommendations with an expected implementation date on or before 31 March 2026.

Of the 108 high and medium priority recommendations issued in 2025/26, 23 (21%), comprising seven high and 16 medium priority recommendations, were expected to be closed by this date. Of these, ten (43%), being three high and seven medium priority recommendations, had been recorded as closed.

A sample of three recommendations (two high priority and one medium priority) from three audit reports was selected for validation (see Table 1 in appendix B). Sufficient evidence was provided to confirm closure for all of these recommendations.

Our next review will consider recommendations with expected implementation dates between 1 April and 30 September 2026, which aligns with the next recommendation tracker update to be provided by the Head of Compliance to the November Audit Committee. A total of 60 (56% of all high and medium priority key findings issued during 2025/26) recommendations are expected to be closed during this period, comprising 47 recommendations due for implementation between April and September 2026 and the remaining 13 recommendations carried forward from the initial review period. Our conclusions will be reported at the January Audit Committee.

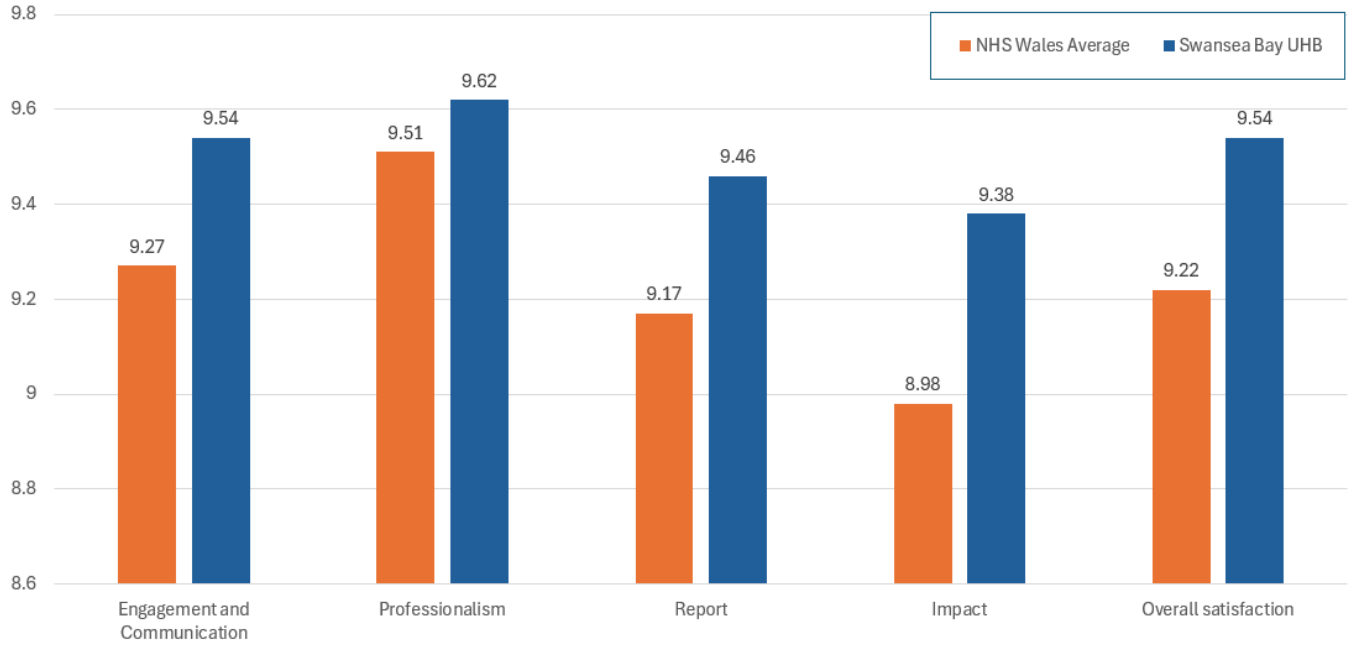
5. Engagement

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

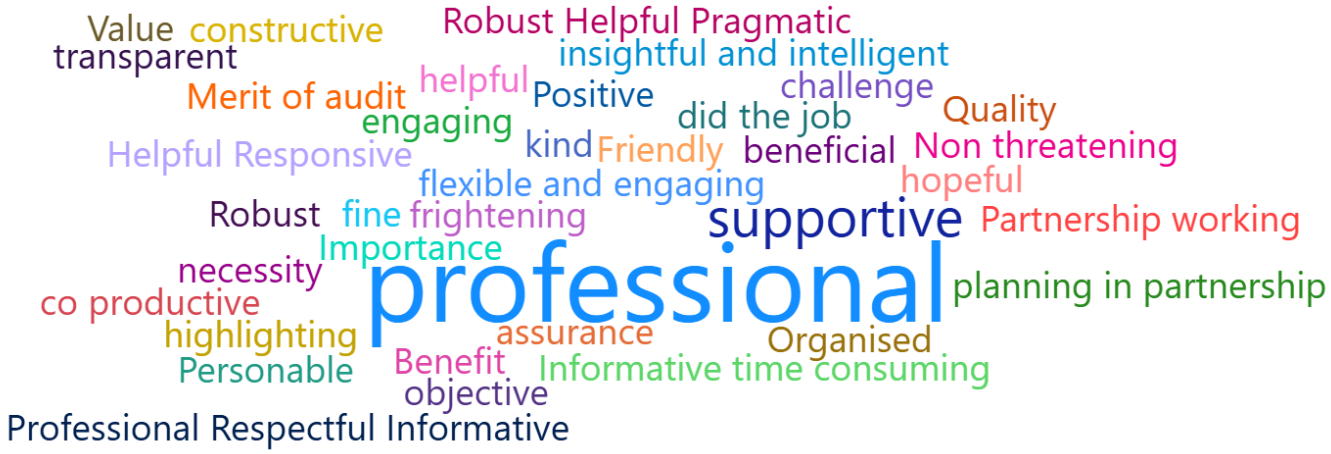
- observation of Board and Committee meetings;
- audit scoping and debrief meetings;
- liaison with senior management; and
- liaison with external regulators.

6. Post Audit Questionnaire (PAQ) Feedback – 2025/26

The use of Microsoft Forms has sustained improved national engagement with the PAQ process. During 2025/26, the health board achieved a 68% response rate, exceeding the national average of 65%. Satisfaction scores remained very positive and broadly consistent with those reported in 2024/25, whilst continuing to compare favourably with the NHS Wales average across all categories.



Qualitative feedback remained consistently positive, with respondents frequently highlighting the professionalism of audit staff, the supportive and constructive approach adopted throughout audit delivery, and the quality of audit advice and assurance provided.



7. Key Performance Indicators

- Correct on 31 August 2026

Indicator	Status	Actual	Target
Operational Audit Plan agreed for 2026/27		March	By 30 June
Audits reported over planned		3	5
Work in progress		9	
Report turnaround: time from fieldwork completion to draft reporting [10 days]		3 out of 3	80%
Report turnaround: time taken for management response to draft report [15 days]		*2 out of 2*	80%
Report turnaround: time from management response to issue of final report [10 days]		*1 out of 2*	80%

Key:

- v>20%
- 10%<v<20%
- v<10%

8. Recommendation

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

Appendix A: Progress against 2026/27 Internal Audit Plan

Review	Status	Rating	Key matters arising	Outline timing	Anticipated Audit Committee[1]
Operational Risk Management	Not started			Q4	May / July 2027
Service / Care Group Governance Arrangements: Primary, Community and Therapies	Not started			Q3/4	March / May 2027
External Inspections	Final report	Reasonable	Established governance and action-tracking arrangements are in place, particularly for HIW inspections. However, inconsistent oversight of non-HIW inspections, variable use of AMaT, weaknesses in action monitoring, and limited organisational learning reduce assurance over the effective implementation of improvements.	Q1	September 2026
Follow Up of Internal Audit Recommendations	In progress	See section 4. 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 2027
Financial Sustainability	Not started			Q3	March 2027
Theatre Stock Management	In progress			Q2/3	January / March 2027
Partnership Governance	In progress			Q2	November 2026
Stakeholder Engagement to Support Service Transformation	Not started			Q4	May / July 2027
HDDUHB and SBUHB Regional Joint Committee: Work	Not started			Q3	March 2027

[1] May be subject to change

Review	Status	Rating	Key matters arising	Outline timing	Anticipated Audit Committee[1]
Programme Delivery					
Perinatal Governance	In progress			Q2/3	November 2026
Safeguarding	Draft report	Reasonable	Established safeguarding arrangements are supported by clear governance, partnership working, and improving training compliance. However, limited oversight of referral outcomes, inconsistencies in training compliance reporting, and weaknesses in improvement plan monitoring reduce assurance over organisational learning and performance oversight.	Q1	November 2026
Professional Concerns	Final report	Reasonable	Professional concerns are generally managed appropriately through established governance arrangements. However, inconsistencies in governance and documentation, unclear escalation criteria, weaknesses in monitoring, delays in investigations, and the need to formalise Board-level oversight reduce assurance over consistency, transparency, and organisational learning.	Q1/2	September 2026
Care After Death Service	*Deferred at management request; replaced by Nutrition and Hydration audit.*				
Nutrition and Hydration	In Progress			Q2/3	November 2026 / January 2027
Review of Implementation and Governance of Community Services Developments	Not started			Q3/4	March / May 2027

Review	Status	Rating	Key matters arising	Outline timing	Anticipated Audit Committee[1]
Supporting the Urgent and Emergency Care Model					
Review of Diagnostic Services	*Deferred at management request and replaced by an Independent Re-Audit of Orthopaedic Waiting Lists following a recommendation arising from a Public Services Ombudsman for Wales public interest report.*				
Independent Re-Audit of Orthopaedic Waiting Lists	In Progress			Q1/2	November 2026
Access to Primary Care: Dental	Not started	*Rescheduled from Q2 to Q3 at management request to allow new arrangements to embed.*		Q2/3	January / March 2027
Mental Health Services Transformation Programme	Not started			Q3	January / March 2027
Cyber Security	In progress			Q1	November 2026
Clinical Coding	Planning			Q3	January 2027
Artificial Intelligence and Robotic Process Automation	Planning			Q4	March 2027
Non-Digital IT / Shadow IT	Not started			Q2	May / July 2027
Violence and Aggression Against Staff	In progress			Q1/2	November 2026
Compliance with Respect and Resolution Policy	Not started			Q3/4	January / March 2027
Capital & Estates					
Capital Provision: Capital Systems (Targeted Estates Fund)	In progress			Q3/4	November 2026
Estates Assurance Provision: *Coverage to be determined*	Not started			Q3/4	March / May 2027
Adult Acute Mental Health Programme	*Removed to avoid duplication; assurance to be provided through the Mental Health Transformation Programme audit.*				
Integrated Audit & Assurance Plans (IAAP) audits	*Major programme and project audit activity is delivered through IAAPs agreed as part of approved business case arrangements and funded separately from the core Internal Audit Plan. Specific audit and assurance reviews are commissioned*				

Review	Status	Rating	Key matters arising	Outline timing	Anticipated Audit Committee[1]
	and delivered in line with programme requirements. Any resulting reports will be presented to the Audit Committee on completion and the outcomes reflected, where appropriate, in the Head of Internal Audit Opinion provided at year end.				

[1] May be subject to change

Appendix B: Follow Up of Internal Audit Recommendations

Table 1: Sample of closed recommendations as at 31 March 2026.

Report Title	Recommendation reference & detail		Priority rating	Management action ref (as per tracker)	Internal Audit Assessment
Reasonable Assurance Reports					
Patient Experience (September 2025)	3	Gaps in Documentation and Traceability of Actions Taken in Response to Patient Feedback	**High**	3	Appropriately classified as closed
Controlled Drugs (January 2026)	3	Physical Security of Controlled Drugs Cabinets: AMAU Morriston	**High**	3	Appropriately classified as closed.
Medical Study Leave (October 2025)	4	Inability to Reconcile Study Leave Claims via SEL System	**Medium**	4	Appropriately classified as closed.