



WALES AUDIT OFFICE  
SWYDDFA ARCHWILIO CYMRU

Archwilydd Cyffredinol Cymru  
Auditor General for Wales

# Audit Committee Update – Swansea Bay University Health Board

Date issued: 08 November 2019

Document reference: 160A2019



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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.

The team providing this Audit Committee update comprised Carol Moseley and Jason Blewitt.

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## About this document

- 1 This document provides the Audit Committee with an update on current and planned Wales Audit Office work as set out in our Audit Plans. Financial and performance audit work is considered, and information is also provided on the Auditor General's programme of national value-for-money examinations and the work of our Good Practice Exchange (GPX).

## Audit plan

- 2 **Exhibit 1** summarises details of the finalisation of our 2019 audit plan.

### Exhibit 1: audit plans

Area of work	Current status
Audit Plan 2019	Finalised – presented to Audit Committee March 2019.

## Financial audit update

- 3 Our key financial audit work to be reported during 2019-20 is set out in **Exhibit 2**.

### Exhibit 2: financial audit work

Area of work	Current status
Accounts Audit – Audit of Financial Statements Report 2018-19	Complete: presented to Audit Committee 29 May 2019 and Board 30 May.
Charitable Funds – Audit of Financial Statements Report 2018-19	Presented to Charitable Funds Committee October 2019.
S1 and S2 transfer (Bridgend) – audit of accounts separation	To be presented to Audit Committee November 2019.
Annual Audit Report 2019	To be presented to Audit Committee and Board January 2020.

## Performance audit update

- 4 The following tables set out the performance audit work included in our 2018 and 2019 plans for the Health Board, summarising:
  - completed work (**Exhibit 3**);
  - work that is currently underway (**Exhibit 4**); and
  - planned work not yet started (**Exhibit 5**).

Exhibit 3: work completed

Area of work	Status
Structured Assessment (2018)	Presented to Audit Committee January 2019
Clinical Coding: Follow up (2018)	Presented to Audit Committee May 2019

Exhibit 4: work currently in progress

Topic and executive lead	Focus of the work	Current status	Audit Committee consideration
Wellbeing of Future Generations: WFG (2019) Lead: Sian Harrop-Griffiths	Considers the arrangements which support WFG and sustainable development and how the 5 ways of working have been applied to a 'step' towards a selected wellbeing objective	Draft report in clearance with officers	January 2020
Structured Assessment (2019) Lead: Tracy Myhill / Pam Wenger	This work will continue to assess the arrangements which support good governance and effective use of resources; and the progress being made in addressing previous year's recommendations	Report drafting commenced	January 2020
Local audit (2018). Lead: Richard Evans	Follow-up review: consultant contract	Report drafting commenced	January 2020
Orthopaedic Services: Follow up (2018). Lead: Chris White	To examine the progress made since our 2015 audit	Fieldwork in progress	January 2020

## Exhibit 5: planned work not yet started

Topic and executive lead	Focus of the work	Current status	Consideration by Audit Committee
Quality governance (2019) Lead: tbc	As an extension to our structured assessment, this work will consider the structures, information and assurance flows that support quality governance	Scoping (in collaboration with HIW)  Fieldwork expected to start early 2020	TBC: May 2020
Local audit (2019) Lead: tbc	The focus of this work will be informed by consideration of post Bridgend transition risks	Not yet started.	TBC

## Good practice

- 5 In addition to the audit work set out above, we continue to seek opportunities for finding and sharing good practice from all-Wales audit work through our forward planning, programme design and good practice research.
- 6 Our [Good Practice Exchange \(GPX\)](#) team also facilitates a programme of shared learning events. Recent events included:
  - [Technology and collaborative working across public services](#), October 2019
- 7 Future planned events include:
  - [Accountability and governance in Partnership services](#), February 2020
  - [Adverse childhood experiences – alternative delivery models](#), March 2020
  - [Violence against women, domestic abuse and sexual violence](#), April 2020.

## NHS-related national studies

- 8 The Audit Committee may also be interested in the programme of national value for money studies, some of which focus on the NHS and pan-public-sector topics. These studies are typically funded by the National Assembly and are presented to the Public Accounts Committee to support its scrutiny of public expenditure.
- 9 [Exhibit 6](#) provides information on the NHS-related or relevant national studies published in the last 12 months. It also includes all-Wales summaries of work undertaken locally in the NHS. Since our last update to the Audit Committee we have published seven such reports.

## Exhibit 6: NHS-related or relevant studies and all-Wales summary reports

Title	Publication date
<a href="#">Primary Care Services in Wales</a>	22 October 2019
<a href="#">Review of Public Service Boards</a>	08 October 2019
<a href="#">Fuel Poverty</a>	03 October 2019
<a href="#">Public Spending Trends in Wales 1999-00 to 2017-18</a>	01 October 2019
<a href="#">The well-being of young people</a>	19 September 2019
<a href="#">The 'front door' to adult social care</a>	12 September 2019
<a href="#">Integrated care fund</a> – national report	18 July 2019
Regional Partnership Board summary reports	06 November 2019
<a href="#">NHS Wales Finances Data Tool</a>	12 June 2019
<a href="#">Counter-Fraud Arrangements in the Welsh Public Sector</a> <a href="#">An overview for the Public Accounts Committee</a>	11 June 2019
<a href="#">What's the hold up? Discharging patients in Wales</a> A Board Member checklist	22 March 2019
<a href="#">Preparations in Wales for a 'no deal' Brexit</a>	19 February 2019
<a href="#">Preparations in Wales for a 'no-deal' Brexit – follow-up letter</a>	25 September 2019
<a href="#">Expenditure on agency staff by NHS Wales</a>	22 January 2019

### Integrated Care Fund

- 10 Our report on the [Integrated Care Fund](#) (ICF), examined how effectively the fund is being used to deliver sustainable services that achieve better outcomes for service users. Following publication of the national report we have prepared supplementary reports of the regional ICF findings for audit committees. The [Western Bay Regional Partnership Board – Integrated Care Fund Report](#), which should be read in conjunction with the national report, sets out more detail about our findings for the Western Bay Regional Partnership Board.

### Counter-fraud arrangements

- 11 The Auditor General will be commencing phase II counter fraud work in the 3rd quarter of 2019-20. This work will examine the effectiveness of arrangements for preventing and detecting fraud in the Welsh public sector. This will involve local fieldwork in NHS bodies, including Swansea Bay University Health Board.

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