

Audit and Risk Committee Update – Cwm Taf Morgannwg University Health Board

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Audit and Risk Committee Update

About this document

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

Accounts audit update

- 2 **Exhibit 1** summarises the status of our key accounts audit work to be reported during 2020-21.

Exhibit 1 – Accounts audit work

Area of work	Current status
Audit of the 2020-21 Performance Report, Accountability Report and Financial Statements	<p>The Auditor General certified the Performance Report, Accountability Report and Financial Statements on 15 June. The next day they were <u>laid by the Senedd</u>, with a <u>published statement by the Welsh Government</u>.</p> <p>The Audit and Risk Committee is due to consider our Audit of Accounts Addendum Report. This Report sets out a number of audit findings, recommendations, and management's responses.</p>
Audit of the 2020-21 Charitable Funds' Financial Statements	<p>We are due to present our 2021 Audit Plan to trustee members on 11 August 2021.</p>

Performance audit update

- 3 The following tables set out the performance audit work included in our current and previous Audit Plans, summarising:
- completed work since the last Audit and Risk Committee update (**Exhibit 2**);
 - work that is currently underway (**Exhibit 3**); and
 - planned work not yet started or revised (**Exhibit 4**).

Exhibit 2 – Work completed

Area of work	Considered by Audit and Risk Committee
<u>Rollout of the COVID-19 vaccination programme in Wales</u>	August 2021
<u>Welsh Health Specialised Services Committee Governance Arrangements</u>	August 2021

Exhibit 3 – Work currently underway

Topic and relevant Executive Lead	Focus of the work	Current status and Audit and Risk Committee consideration
<p>Orthopaedic services – follow up</p> <p>Executive Lead – Director of Operations</p>	<p>This review will examine the progress made in response to our 2015 recommendations. The findings from this work will inform the recovery planning discussions that are starting to take place locally and help identify where there are opportunities to do things differently as the service looks to tackle the significant elective backlog challenges.</p>	<p>Report being drafted</p> <p>September 2021</p>
<p>Review of the commissioning and contracting arrangements post Bridgend boundary change</p> <p>Executive Lead – Director of Strategy/Director of Finance</p>	<p>This work will examine the robustness of the arrangements for overseeing and managing the contractual agreements established following the Bridgend service transition in 2019. The work will also consider the programme for service disaggregation (for relevant services), and whether the arrangements support future regional service models currently being explored by the organisations.</p>	<p>Report due to go out for clearance</p> <p>September 2021</p>
<p>Structured Assessment 2021</p>	<p>Structured assessment continues to examine the existence of proper arrangements for the efficient, effective, and economical use of resources. The work is in two phases.</p> <p>Phase 1 - examines the effectiveness of operational planning arrangements when NHS bodies continue to respond to the pandemic and to recover and restart services.</p>	<p>Phase 1 – Complete</p> <p>Phase 2 – Fieldwork</p> <p>Planned date for consideration – September 2021</p>

Topic and relevant Executive Lead	Focus of the work	Current status and Audit and Risk Committee consideration
	Phase 2- examines how well NHS bodies are embedding sound arrangements for corporate governance and financial management, as well as drawing on lessons learnt from the initial response to the pandemic.	

Exhibit 4 – Planned work not yet started or revised

Topic and relevant Executive Lead	Focus of the work	Current status and Audit and Risk Committee consideration
Review of Unscheduled Care Executive Lead – Director Of Operations	This work will examine different aspects of the unscheduled care system and will include analysis of national data sets to present a high-level picture of how the unscheduled care system is currently working. Once completed, we will use this data analysis to determine which aspects of the unscheduled care system to review in more detail.	Whole system commentary and data analysis currently being completed Further work not yet started TBC

Topic and relevant Executive Lead	Focus of the work	Current status and Audit and Risk Committee consideration
Local work 2021 (TBC)	The precise focus of this work is still to be determined.	Date for consideration to be confirmed

Good Practice events and products

- 4 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.
- 5 In response to the COVID-19 pandemic, we have established a COVID-19 Learning Project to support public sector efforts by sharing learning through the pandemic. This is not an audit project; it is intended to help prompt some thinking, and hopefully support the exchange of practice. We have produced a number of outputs as part of the project which are relevant to the NHS, the details of which are available here. This includes the material from our recent COVID-19 Learning Week held in March 2021.
- 6 Details of future events are available on the [GPX website](#).

NHS-related national studies and related products

- 7 The Audit and Risk Committee may also be interested in the Auditor General's wider programme of national value for money studies, some of which focus on the NHS and pan-public-sector topics. These studies are typically funded through the Welsh Consolidated Fund and are presented to the Public Accounts Committee to support its scrutiny of public expenditure.
- 8 **Exhibit 5** provides information on the NHS-related or relevant national studies published since our last Committee Update. It also includes all-Wales summaries of work undertaken locally in the NHS.
- 9 The Auditor General has also published his [Annual Report and Accounts](#) for 2020-21.

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Exhibit 5 – NHS-related or relevant studies and all-Wales summary reports

Title	Publication Date
<u>Rollout of the COVID-19 vaccination programme in Wales</u>	June 2021
<u>NHS Wales Finances Data Tool – up to March 2021</u>	June 2021
<u>Procuring and Supplying PPE for the COVID-19 Pandemic</u>	April 2021
<u>An overview of Quality Governance Arrangements at Cwm Taf Morgannwg University Health Board: A summer of progress made against recommendations</u>	May 2021



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