

Audit Committee Update – Cwm Taf Morgannwg University Health Board

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Audit Committee Update

About this document

- 1 This document provides the Audit 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 2019-20 Funds Held on Trust Account	<p>Due to the transfer of the Bridgend County Borough to the Health Board on 1 April 2019, the Funds Held on Trust Account requires a full set of accounts and audit for 2019-20.</p> <p>The audited account is due to be considered by trustee members on 28 January 2021, and if approved and signed, is due to be certified by the Audit General on 29 January.</p> <p>The Charity Commission's deadline for audit certification is 31 January 2021.</p>
Audit of the 2020-21 Accountability Report and Financial Statements	<p>We have been examining the Health Board's aged current liabilities as at 31 August 2020. We scheduled these examinations to follow the review by Director of Finance, which he reported to you in October. Our 2021 Audit Plan, which you will be considering on 8 February, provides an update.</p> <p>More generally, we have commenced our 2020-21 audit planning, key aspects of which are also set out in the 2021 Audit Plan.</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 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 Committee
2020 Annual Audit Report	December 2020
Follow up of Operating Theatres	December 2020
Structured Assessment 2020	October 2020
Counter Fraud Arrangements	October 2020
<u>Structured Assessment 2019</u>	February 2020
<u>Implementing the Wellbeing of Future Generations Act</u>	February 2020
<u>Clinical Coding Follow-up Report</u>	October 2019

Exhibit 3 – Work currently underway

Topic and relevant Executive Lead	Focus of the work	Current status and Audit Committee consideration
<p>Joint Review Follow-Up Quality Governance Arrangements</p>	<p>The overall aim of the work is to gauge the progress that the Health Board has made in tackling the substantive concerns identified in the joint review, and specifically in implementing the 14 recommendations made by the joint review team.</p>	<p>Evidence gathering</p> <p>March 2021</p>
<p>Local Work: Locum Doctors</p> <p>Executive Lead – Director of WOD</p>	<p>Our planned work on locum doctors has been paused and re-scoped to ensure it covers issues relevant to the recent challenges the Health Board has experienced in respect of locum doctors.</p>	<p>Re-scoping</p> <p>April 2021 (TBC)</p>
<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 Drafting</p> <p>April 2021</p>
<p>Review of WHSSC</p> <p>Executive Lead – Chief Executive Officer</p>	<p>This work will use aspects of our structured assessment methodology to examine the governance arrangements of WHSSC.</p>	<p>Report Drafting</p> <p>April 2021</p>

Topic and relevant Executive Lead	Focus of the work	Current status and Audit Committee consideration
	Our findings will be summarised into a single national report.	
Test, Trace and Protect Executive Lead – Director of Public Health	In response to the Covid-19 pandemic, this work will take the form of an overview of the whole system governance arrangements for Test, Track and Protect, and of the Local Covid-19 Prevention and Response Plans for each part of Wales.	Report Drafting April 2021

Exhibit 4 – Planned work not yet started or revised

Topic and relevant Executive Lead	Focus of the work	Current status and Audit 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.	Data analysis currently being completed Further work postponed to 2021 and replaced with work on Test, Track and Protect TBC
Local work 2021 (TBC)	The precise focus of this work is still to be determined.	TBC

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. All shared learning seminars listed in our original 2020-21 Annual Plan have been cancelled.
- 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. We are now in the process of developing a programme of webinars with an emphasis on practical knowledge transfer between peers and practitioners in relation to COVID learning. The next webinar - Mental health and wellbeing during COVID-19 - is scheduled to take place on December 1, 2020.

NHS-related national studies and related products

- 6 The Audit 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.
- 7 **Exhibit 6** 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.

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

Title	Publication Date
Cyber Resilience	January 2021
Governance in the NHS " <i>Doing it Differently, Doing it right?</i> "	January 2021

Title	Publication Date
<u>The National Fraud Initiative in Wales 2018-20</u>	October 2020
<u>Welsh Community Care Information System</u>	October 2020
<u>The refurbishment of Ysbyty Glan Clwyd</u>	September 2020
<u>Cracking the Code: Management of Clinical Coding across Wales</u>	September 2020
<u>10 Opportunities for Resettling and restarting the NHS Planned Care System</u>	September 2020
<u>'Raising Our Game' - Tackling Fraud in Wales</u>	July 2020
<u>Rough Sleeping in Wales – Everyone's Problem; No One's Responsibility</u>	July 2020
<u>NHS Wales Finances Data Tool - up to March 2020</u>	July 2020
<u>Findings from the Auditor General's Sustainable Development Principle Examinations</u>	May 2020



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Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.