

Audit Committee Update – Public Health Wales NHS Trust

Date issued: March 2022

Document reference: 2069A2020-21

This document has been prepared for the internal use of Public Health Wales NHS Trust as part of work performed/to be performed in accordance with statutory functions.

The Auditor General has a wide range of audit and related functions, including auditing the accounts of Welsh NHS bodies, and reporting on the economy, efficiency and effectiveness with which those organisations have used their resources. The Auditor General undertakes his work using staff and other resources provided by the Wales Audit Office, which is a statutory board established for that purpose and to monitor and advise the Auditor General.

Audit Wales is the non-statutory collective name for the Auditor General for Wales and the Wales Audit Office, which are separate legal entities each with their own legal functions as described above. Audit Wales is not a legal entity and itself does not have any functions.

In the event of receiving a request for information to which this document may be relevant, attention is drawn to the Code of Practice issued under section 45 of the Freedom of Information Act 2000. The section 45 Code sets out the practice in the handling of requests that is expected of public authorities, including consultation with relevant third parties. In relation to this document, the Auditor General for Wales, the Wales Audit Office and, where applicable, the appointed auditor are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to Audit Wales at infoofficer@audit.wales.

Contents

Audit Committee update	
About this document	4
Accounts audit update	4
Performance audit update	5
Good Practice events and products	6
NHS-related national studies and related products	6
Other Issues	7

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 We will be starting our planning work for the audit of your 2021-22 Annual Report and Accounts shortly. Due to resourcing and wider COVID pressures, we are generally behind on our 2021-22 planning work across all bodies and are currently reviewing our resourcing and prioritisation to enable us to deliver as effectively as we can this year. However we are planning on the basis of a similar timetable to last year, to meet the Welsh Government accounts submission deadline of 15th June.
- 3 We will bring our 2022 Audit Plan to your next Audit Committee, however, will circulate it to committee members via the Chair as soon as it is ready, which is likely to be late March / early April.
- 4 **Exhibit 1** summarises the status of our key accounts audit work currently underway.

Exhibit 1 – Accounts audit work

Area of work	Current status
Audit of the 2021-22 Accountability Report and Financial Statements	Audit planning ongoing. The Audit Plan will come to the Audit Committee in May 2022.

Performance audit update

5 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
None during this period	N/A

Exhibit 3 – Work currently underway

Topic and relevant Executive Lead	Focus of the work	Current status and Audit Committee consideration
Review of quality governance arrangements at the Trust	The review looks at whether the Trust's organisational governance arrangements support delivery of high quality, safe and effective services.	Draft report issued to the Trust 11/02/22. Committee date TBC

Exhibit 4 – Planned work not yet started or revised

Topic and relevant Executive Lead	Focus of the work	Current status and Audit Committee consideration
Operational planning - Head of Strategy and Planning	This work will examine how well the Trust is applying the sustainable development principle in its review of its Well-being Objectives under the Well-being of Future Generations (Wales) Act 2015.	At the Trust's request, the work has been postponed to autumn 2022 to coincide with the Trust's review of its strategic priorities.

Good Practice events and products

- 6 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. Details of future events are available on the [GPX website](#).
- 7 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 practise exchange. We have produced a number of outputs as part of the project the details of which are available [on our website](#).

NHS-related national studies and related products

- 8 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.
- 9 **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.

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

Title	Publication Date
<u>Joint working between emergency services</u>	January 2022
<u>Care Home Commissioning for Older People</u>	December 2021

Other issues

- 10 We have just closed our consultation on our fee rates and scales for 2022-23. Having held our fee rates static for six years, we can do so no longer due to a number of cost pressures. Our rates are increasing on average by 3.7%. This increase will vary across bodies dependant on risks and staff skill mix required and we will discuss audit-specific fees with you as part of the agreement of the Audit plan 2022 in the coming weeks. We will of course continue to seek efficiencies in our audits.
- 11 We will be consulting on the broad themes for our 2022-23 work programme in the coming weeks and would welcome your thoughts on the content.



Audit Wales
24 Cathedral Road
Cardiff CF11 9LJ

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: info@audit.wales

Website: www.audit.wales

We welcome correspondence and telephone calls in Welsh and English.
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.