

## Audit Committee Update – Public Health Wales NHS Trust

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# Audit Committee Update

## About this document

- 1 This document provides the Audit and Corporate Governance 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 currently underway.

### Exhibit 1 – Accounts audit work

Area of work	Current status
Audit of the 2021-22 Accountability Report and Financial Statements	Completed. The Auditor General for Wales issued his opinion in June 2022

- 3 Whilst planning for our 2022-23 audit will commence shortly, the exact timing of our 2022-23 audit work is uncertain at this stage. This is due to the fact that 2021-22 audit work is continuing at many of our client sites, particularly in the local government sector, and we are working through the impact of a new auditing standard (ISA 315) that requires external auditors to fundamentally review their approach to audit risk at audited bodies. Both of these factors could result in a delay to our 2022-23 audit work.

## Performance audit update

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

### Exhibit 2 – Work currently underway

Topic and relevant Executive Lead	Focus of the work	Current status and Audit Committee consideration
Structured Assessment (Executive Director of Nursing and Allied Health Professionals)	The work examines the Trust's corporate arrangements for ensuring resources are used efficiently, effectively, and economically. We look at governance arrangements; strategic planning arrangements; financial management arrangements; and arrangements for managing the workforce, digital assets, the estate, and other physical assets.	We issued a draft report to the Trust in late December 2022 and will take to the final report to Audit Committee in March 2023
All-Wales thematic on workforce planning arrangements (Director of People and Organisational Development)	This work will examine the workforce risks that NHS bodies are experiencing currently and are likely to experience in the future. It will examine how local and national workforce planning activities are being taken forward to manage those risks and address short-, medium- and longer-term workforce needs. The work will be tailored to align to the responsibilities of individual NHS bodies in respect of workforce planning.	We have started fieldwork and aim to finalise the report in March 2023.

Topic and relevant Executive Lead	Focus of the work	Current status and Audit Committee consideration
Review of the Trust's arrangements to recover its screening arrangements	This work will examine the Trust's approach to recovering its screening programmes from the impacts of the pandemic, with a particular focus on Breast Test Wales, Diabetic Eye Screening Wales and the Wales Abdominal Aortic Aneurysm Screening Programme	We have started fieldwork and aim to finalise the work in March 2023.

### Exhibit 3 – 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 aimed to 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 was postponed to late autumn 2022 to coincide with the Trust's review of its strategic priorities. We will incorporate our review of the Trust's review of its Well-being Objectives into our 2023 Structured Assessment work.

## Good Practice events and products

- 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](#).

## 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 5 sets out relevant reports published since our last committee update.

### Exhibit 5 – NHS related or relevant studies

Title	Publication date
<a href="#">‘Time for Change’ – Poverty in Wales</a>	November 2022
<a href="#">Poverty in Wales data tool</a>	November 2022
<a href="#">‘A Missed Opportunity’ – Social Enterprises</a>	December 2022



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