



**GIG**  
CYMRU  
**NHS**  
WALES

Partneriaeth  
Cydwasaethau  
Gwasanaethau Archwilio a Sicrwydd  
Shared Services  
Partnership  
Audit and Assurance Services



**GIG**  
CYMRU  
**NHS**  
WALES

Addysg a Gwella Iechyd  
Cymru (AaGIC)  
Health Education and  
Improvement Wales (HEIW)

## **Health Education and Improvement Wales**

### **INTERNAL AUDIT PROGRESS REPORT**

**Audit Committee - February 2019**

**NHS Wales Shared Services Partnership**

**Audit and Assurance Services**

<b>Contents</b>	<b>Page</b>
1. Introduction	1
2. Outcomes from completed audit reviews	1
3. Delivery of the 2018/19 Internal Audit plan	1
4. Internal Audit planning 2019/20	1

Appendix A: Table 1 - Status of 2018/19 assignments

Appendix B: Table 1 - Outline planning for 2019/20

**Please note:**

This audit progress report has been prepared for internal use only. Audit & Assurance Services reports are prepared, in accordance with the Internal Audit Charter and the Annual Plan, approved by the Audit Committee.

Audit reports are prepared by the staff of the NHS Wales Shared Services Partnership – Audit and Assurance Services, and addressed to Independent Members or officers including those designated as Accountable Officer. They are prepared for the sole use of the Health Education and Improvement Wales and no responsibility is taken by the Audit and Assurance Services Internal Auditors to any director or officer in their individual capacity, or to any third party.

## 1. Introduction

- 1.1. This progress report provides the Audit Committee (the 'committee') with the current position regarding the work undertaken by Internal Audit as at 4 February 2019.
- 1.2. The report includes details of the progress made to date against individual assignments along with details regarding the delivery of the 2018/19, and any required updates.

## 2. Outcomes from completed audit reviews

- 2.1 Since the November meeting of the committee one assignment has been finalised. The full version of this report is included in the committee's papers as a separate item.

Assignments 2018/19	Assurance rating
Core financial systems – financial accounting	Reasonable

## 3. Delivery of 2018/19 Internal Audit plan

- 3.1 The detail of the scheduling and current progress of the audit work is outlined in the assignment status schedule, which is included at Appendix A, table 1.
- 3.2 The schedule includes the planned timing of the audits. These dates may be subject to change as the audit work progresses, and any alterations will be communicated to the committee via future progress reports.

## 4. Internal Audit planning for 2019/20

- 4.1 Included in Appendix B, table 1, for information, is our outline planning for the 2019/20 programme of work. We will work with management over the coming weeks and plan to bring a full plan to the next Audit Committee.

**Table 1: Status of 2018/19 assignments to be reported in February Audit Committee or later**

Assignment	Days in plan	Status	Assurance	Notes
Core financial systems – financial accounting	15	Final	Reasonable	
Core financial systems – budgetary control		WIP	-	
Corporate transitional plan	15	WIP	-	Fieldwork ongoing
IT arrangements	2	Scoping	N/A	Terms of reference issued for discussion. Will be a baseline review to help inform our understanding of IT functions within HEIW
Risk management	5	Scoping	-	Fieldwork planned for March
Governance arrangements	10	Scoping	-	Fieldwork planned for February
Performance management	5	Scoping	-	Fieldwork planned for March
Workforce	15	Scoping	-	Fieldwork planned for March

Table 1: Early thinking in relation to 2019/20 programme of work

Planned output	Audit ref.	Outline scope	Indicative audit days	Lead officers	Outline timing
<b>Corporate governance, risk and regulatory compliance</b>					
Risk management	-	To include the developing Board Assurance Framework (BAF) and Corporate/Organisational Risk Register. Build on 18/19 review to confirm effectiveness.	-	-	-
Annual Governance Statement	-	Mandatory consideration for Health Organisations. Work undertaken in line with HEIW's reporting cycle. To be undertaken in Q1 2019/20.	-	Board Secretary	-
Governance arrangements	-	To include Board and sub-committee functions, and policies and procedures. Build on 18/19 review to confirm effectiveness.	-	Board Secretary	-
<b>Corporate governance, risk and regulatory compliance domain sub-total</b>			<b>x days</b>		
<b>Strategic planning, performance management and reporting</b>					
Strategic planning	-	Focus to be confirmed.	-	-	-
Performance management	-	Possible look at how the performance framework is bedding in.	-	-	-
External reporting	-	Arrangements for reporting to WG.	-	-	-

## Appendix B

Planned output	Audit ref.	Outline scope	Indicative audit days	Lead officers	Outline timing
<b>Strategic planning, performance management and reporting domain sub-total</b>			<b>x days</b>		
<b>Financial Governance and management</b>					
Core Financial Systems	-	Build on core financial systems review undertaken in 2018/19. Will develop a cyclical review process for systems undertaken by HEIW.	-	Director of Finance & Corporate Services	-
<b>Financial Governance and management domain sub-total</b>			<b>x days</b>		
<b>Clinical governance, quality &amp; safety</b>					
Annual Quality Statement	-	Mandatory review as for other health organisations. Work to be undertaken in Q1 2019/20.	-	Board Secretary	-
<b>Clinical governance quality &amp; safety domain sub-total</b>			<b>x days</b>		
<b>Information Governance and Security</b>					
IT review	-	Focus will depend on the outcome of the baseline review in 2018/19.	-	Director of Finance & Corporate Services	-
Freedom of Information	-	Due to increased scrutiny work to consider how this is addressed within HEIW.	-	-	-
<b>Information Governance and Security domain sub-total</b>			<b>x days</b>		

## Appendix B

Planned output	Audit ref.	Outline scope	Indicative audit days	Lead officers	Outline timing
<b>Operational service and functional management</b>					
Service review/Core business review	-	TBC	-	-	-
<b>Operational service and functional management domain sub-total</b>			<b>x days</b>		
<b>Workforce management</b>					
Workforce review	-	Possible focus on values and behaviours. Consider relations within groups – but may need to be in longer term.	-	Deputy CEO	-
Culture element	-	-	-	-	-
<b>Workforce management domain sub-total</b>			<b>x days</b>		
<b>Capital and Estates</b>					
-	-	-	-	-	-
<b>Capital and Estates domain sub-total</b>			<b>x days</b>		
Audit Contingency			-		
Audit management and reporting			-		
<b>Indicative total days 2019/20</b>			<b>x days</b>		