

# Annex to the Public Health Wales NHS Trust Annual Internal Audit Plan 2026/27

March 2026

## NHS Wales Performance and Improvement



GIG  
CYMRU  
NHS  
WALES

Partneriaeth  
Cydwasaethau  
Gwasanaethau Archwilio a Sicrwydd

Shared Services  
Partnership  
Audit and Assurance Services



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### Disclaimer notice – Please Note

This annex to the annual internal audit plan has been prepared for internal use only.

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## 1. Introduction

The NHS Wales Performance and Improvement ('NHSP&I') is a hosted body of Public Health Wales NHS Trust ('the Trust') and was established in April 2023.

NHS P&I has brought together a number of national bodies, strategic programmes and national programmes, to provide leadership and strategic direction while enabling and supporting NHS Wales to transform clinical services in line with national priorities and standards.

In 2025/26 a new managing director was appointed to act as the responsible officer reporting directly to the chief executive officer NHS Wales and director general within Welsh Government which has changed the individual management lines between senior leadership team members and the Welsh Government executive director team. The original intention of the inclusion of a workforce delivery unit is still being defined by Welsh Government.

There is a hosting agreement between the Trust and the Welsh Ministers which sets out the governance and reporting arrangements for the hosting relationship for NHSP&I. The Trust, as the host organisation, is responsible for providing the services and facilities included within section 6 of the hosting agreement. section 6.2 outlines the responsibilities of the hosted unit for compliance.

The responsible officer of NHS P&I has to make an annual declaration of compliance with the Trust's governance arrangements to the accountable officer of the Trust, which includes NHSP&I's executive duty for ensuring that a sound system of internal control is in place to manage risks which could impact on the business and safety of NHSP&I or the Trust.

The independent internal audit function will operate as a key source of the internal assurance arrangements, in accordance with internal auditing standards and any other requirements determined by the Welsh Government. The hybrid nature of NHSP&I brings its activities within the scope of NHS Wales internal audit and Welsh Government internal audit. Broadly, all hosting issues, as reflected in the hosting agreement, will be in scope for NHS internal audit. Policy issues, including the validation, efficacy and approval of the NHSP&I work programme, budget, or other plans, will fall within Welsh Government internal audit's remit. Where audit need falls outside of those described above, such as for performance monitoring, we will discuss with Welsh Government Internal Audit the most appropriate way forward. In all circumstances, both internal audit teams should have access to all relevant documentation and personnel in the Trust to fulfil audit requirements.

This document sets out an annex to the NHS internal audit risk-based plan for Trust in 2026/27 (the 'plan'), detailing the work to be undertaken, the resources required, and the cost involved. This document should be read

in conjunction with the Trust's internal audit plan for 2026/27. The plan will be delivered in accordance with the internal audit mandate and charter.

## 2. The NHS Internal Audit Plan

The NHS internal audit work related to NHSP&I is made up of:

### **1. Audits in the Trust's plan that include or relate to NHSP&I**

NHSP&I has adopted a number of the Trust's policies and procedures. As such, some internal audit reviews, undertaken as part of the Trust's programme of work, may cover policies and procedures that are applied by, and form part of the control environment for, NHSP&I.

As part of the hosting agreement, NHSP&I is required to follow the model standing financial instructions issued by Welsh Ministers to the Trust.

### **2. Audits agreed directly with NHSP&I**

If NHSP&I highlights areas that require audit work that sit outside the Trust's plan, these will be discussed and agreed directly with NWSSP internal audit. This year we plan to look at:

1. Performance management – To consider governance and control over internal performance managements arrangements. Fieldwork to be undertaken between July and September 2026.
2. Business continuity planning – To consider planning arrangement and how they are embedding. Fieldwork to be undertaken between October and December 2026.
3. Governance arrangements – To consider governance arrangements following recent organisational change. Fieldwork to be undertaken between January and April 2027.
4. Risk arrangements – To consider how risk management arrangements are embedding. Fieldwork to be undertaken between January and April 2027.

The scope, objectives and audit resource requirements and timing will be refined in each area as identified when developing the audit scope in discussion with the responsible director and operational management.

Audits agreed directly with NHSP&I, which are not covered by our service level agreement with the Trust, will be charged for separately. (The daily rate for 2026/27 is £382.51).

### **3. Audits undertaken as part of NWSSP's internal audit plan that will include testing related to NHSP&I**

The plan includes assurance audits on some services that are provided by NWSSP on behalf of NHS Wales, for example accounts payable and payroll. These audits are part of the risk-based programme of work for NWSSP, but the results are reported to the relevant organisations.

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The audits that will be relevant for NHSP&I will be identified when the NWSSP audit plan has been agreed.

For each of these audits a sample will be picked for the Trust, and that sample will include the NHSP&I.

These audits are reported to the Velindre NHS Trust audit committee for NWSSP and then shared more widely with NHS Wales organisations. They are also listed as part of the head of internal audit opinion and annual report for the Trust.

### 3. Action required

The audit & corporate governance committee is invited to consider and approve the annex to the Trust's internal audit plan for NHSP&I for 2026/27.

**Paul Dalton**

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Audit & Assurance Services

NHS Wales Shared Services Partnership