

NHS Wales Performance & Improvement

Audit & Corporate Governance
Committee
Internal Audit Progress Report

September 2025

NWSSP Audit and Assurance Services

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Audit and Assurance Services conform with all Public Sector Internal Audit Standards as validated through the external quality assessment undertaken by the Chartered Institute of Public Finance & Accountancy in April 2023.

Acknowledgement

NHS Wales Audit & Assurance Services would like to acknowledge the time and co-operation given by management and staff during the course of this review.

Disclaimer notice - please note

This report has been prepared for internal use only. Audit & Assurance Services reports are prepared, in accordance with the Service Strategy and Terms of Reference, approved by the Audit & Corporate Governance Committee.

Audit reports are prepared by the staff of the NHS Wales Shared Services Partnership – Audit and Assurance Services, and addressed to Non-Executive Directors or officers including those designated as Accountable Officer. They are prepared for the sole use of NHS Wales Performance & Improvement, 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 & Corporate Governance Committee (the 'Committee') with the current position regarding the work undertaken by Internal Audit as at 18 September 2025. This report provides information on the status of progress of our reviews.

1.2 We report the progress made to date against individual assignments along with details regarding the delivery of the plans and any required updates.

2 Delivering the 2025/26 plan

2.1 Since the May meeting of the Committee, we have started our programme of work. Our progress is set out in Appendix A.

Feedback

2.2 Our final reports are issued with a post audit questionnaire, which is our way of getting feedback on the audit process so that we can look to make improvements. We use Microsoft 'forms' to request feedback.

Appendix A: Internal Audit Plan 2025/2026

Planned output	Outline Scope	Status	Rating	Audit Committee	Notes
Hosting arrangements	To consider the hosting arrangements established between the Trust and NHS Wales Performance & Improvement.	WIP	-	December	Fieldwork is concluding.
Risk management arrangements	To consider the risk management arrangements established across the nine directorates within NHS Wales Performance & Improvement.	Planning	-	March	Scoping meeting 19.09.25. Work to be undertaken between October and December 2025.
Financial management	To consider spending plans.	Planning	-	March	Scoping meeting 19.09.25. Work to be undertaken between October and December 2025.
Procurement	To consider procurement arrangements.	-	-	-	Work to be undertaken between January to March 2026.