

Public Health Wales NHS Trust

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 Public Health Wales NHS Trust 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.

Our work does not provide absolute assurance that material errors, loss or fraud do not exist. Responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with Public Health Wales NHS Trust. Work performed by internal audit should not be relied upon to identify all strengths and weaknesses in internal controls, or all circumstances of fraud or irregularity. Effective and timely implementation of recommendations is important for the development and maintenance of a reliable internal control system.

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 three reports have been finalised. We have ongoing fieldwork for one review, and we have agreed the brief for another review. A summary of the position of the finalised reports, including a summary of number of recommendations, is provided in Table 1 below.

Table 1 – Summary of the finalised report

Assignments	High	Medium	Total	Assurance rating
Policies and procedures management	-	1	1	Substantial
Non-core funding – Health Improvement	1	2	3	Reasonable
Speaking up Safely	1	4	5	Reasonable

2.2 Our progress is set out in Appendix A.

Feedback

2.3 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. We have issued questionnaires for all of the reports that we have completed and have received two responses at the time of this report (2/3).

3 Other activity

Meetings

3.1 We observe Board and committee meetings and meet regularly with the Board Secretary and Head of the Board Business Unit, and with Audit Wales colleagues.

Appendix A: Internal Audit Plan 2025/2026

Table 2

Planned output	Outline Scope	Executive Lead	Status	Rating	Audit Committee	Notes
Non-core funding – Health Improvement	To review the arrangements the Trust has in place in relation to the management of non-core funding for Health Improvement.	National Director for Health and Wellbeing	Final	Reasonable	September	-
Policies and procedures management	To consider the governance and control arrangements for the management of policies and procedures.	Board Secretary and Head of Board Business Unit	Final	Substantial	September	-
Speaking up Safely (SUS)	To consider governance and control arrangements following embedding of SUS.	Board Secretary and Head of Board Business Unit	Final	Reasonable	December	-
Workforce – Mental health support	To provide assurance on the effectiveness of arrangements in place to monitor, support, and respond to mental health-related sickness absence.	Director of People and Organisational Development	WIP	-	September	Completion of fieldwork has been delayed as we work through collection of data.
Financial management	To consider monthly spending plans across a sample of directorates.	Executive Director of Operations and Finance	Planned	-	September	Brief agreed. Agreed to delay start to enable a larger dataset to accumulate.

Planned output	Outline Scope	Executive Lead	Status	Rating	Audit Committee	Notes
Corporate risk register effectiveness	To focus on control and governance in relation to the corporate risk register.	Executive Director of Quality, Nursing and Allied Health Professionals	Planning	-	December	Scoping meeting scheduled for 30.09.25.
Review of patient pathways in Diabetic Eye Screening Wales (DESW) and Breast Test Wales (BTW)	Following the Improvement notice issued by Health Improvement Wales on BTW compliance with regulations, we will consider the pathways process for screening programmes with significant clinical input from the Trust (DESW and BTW).	National Director of Health Protection and Screening Services and Executive Medical Director	Planning	-	December	Scoping meeting scheduled for 13.10.25.
NHS Wales Executive	To consider the governance that the Trust has developed in relation to its hosted body arrangements with the NHS Wales Executive.	Board Secretary and Head of Board Business Unit	Planning	-	December	Scoping meeting scheduled for 24.09.25.
Digital – Audit logging	To consider the controls in place for logging of changes to data, in particular for privileged accounts, and of the management and control of audit logs.	National Director for Public Health Knowledge and Research	Planning	-	March	Draft brief for discussion issued 23.06.25.
Alerting of health protection of	The All Wales communicable diseases outbreak plan outlines roles and responsibilities for the Trust and other	National Director of Health	-	-	March	-

Planned output	Outline Scope	Executive Lead	Status	Rating	Audit Committee	Notes
incidents and outbreaks	system partners. To consider the process for the sharing and dissemination of information relating to health protection outbreaks and incidents to system partners, such as health boards and local authorities.	Protection and Screening Services and Executive Medical Director				
Cyber security	To consider cyber security within the Trust. Focus to be determined. Work to be undertaken following Trust receipt of Cyber Resilience Unit report.	National Director for Public Health Knowledge and Research	-	-	March	-
Welsh Risk Pool (WRP)	WRP guidance requires IA input into the process for assurance.	Executive Director of Quality, Nursing and Allied Health Professionals	-	-	March	-