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# **Protocol for the reporting and oversight of Internal and External Functions within Public Health Wales**

**May 2025**

**Version: DRAFT**

DRAFT FOR REVIEW

## Introduction

The purpose of this document is to outline the governance arrangements relating to the Internal and External Audit activity within Public Health Wales.

This will cover:

- Oversight of all programmed Audit activity;
- Receipt and consideration of final reports resulting from audit activity;
- Monitoring and reviewing of the implementation of actions and findings from audit activity.

## Oversight of the Audit Programmed Activity

The Audit and Corporate Governance Committee (ACGC) and has overall oversight of the Audit programme of work on behalf of the Board.

ACGC's oversight role is to:

- Ensure that there are effective Internal and External Audit functions that meets the standards set for the NHS in Wales.
- Oversee the results of audit and assurance work, and ensure that the implications of the findings of wider audit and assurance activity relevant to the Trust's operations are considered.
- Seek assurance on behalf of the Board on the adequacy of executive and managements response to issues identified by audit, inspection and other assurance activity, including ensuring timely implementation of any actions.

ACGC achieve this through:

- Considering and approving the **Internal Audit Work Plan** for activity, on an annual basis, and reviewing the progress of the Internal Audit work plan through regular progress reports.
- Receiving and considering the **Head of Internal Audit Annual Opinion**, and the summary of Audit activity contained within the Annual Governance Statement.
- Receive regular updates from **Audit Wales** on relevant External Audit activity through regular progress reports.
- Ensuring all **relevant audit activity** is brought to the attention of the Board and other Committees of the Board.
- Providing **assurance to the Board** through the Committee Chairs report, and the Committee Annual Report as to the **effectiveness** of Audit functions.
- Providing comment and suggestions to the Board for development and quality improvement of audit functions.

## Consideration of Final Reports

ACGC receives all final reports following audit reviews, including the results of internal and external audit.

All final reports are also sent to the Chief Executive, and are submitted to a Business Executive Team meeting.

The role of ACGC is to provide assurance to the Board on the adequacy of executive and managements response to issues identified by audit, inspection and other assurance activity, and to have oversight of the implementation of actions resulting from such reviews.

ACGC is responsible for:

- Assurance that any actions following reviews are appropriately considered and acted upon by Public Health Wales, to ensure the ongoing development and improvement of the organisations governance arrangements.
- This includes scrutiny of the adequacy of executive and managements response to issues identified by audit, inspection and other assurance activity.

ACGC achieve this through:

- All Audit reports are reported to the ACGC for assurance.
- If the report is No or Limited assurances, the report will be reviewed at each meeting following until resolved.

## Remit Committees

Where the subject matter of an audit report falls within the remit of one of the other Board Committees, the report is also submitted to that Committee, following consideration at ACGC.

The role of the Remit Committee is to receive the report for information, and to consider the recommendations made in the context of its work plan, and the areas of focus within its remit.

## **Monitoring and Implementation of Action**

The Audit Action Tracker enables the tracking of progress against agreed management actions. ACGC has oversight of the log, to receive assurance on progress and timeliness of the implementation of actions identified through audit activity.

The Business Executive Team have delegated responsible for monitoring the Audit Action Tracker to the Leadership Team (LT)/ LT approve any changes to deadline dates for the implementation of recommendations, and the closure of any completed actions.

The Board Business Unit will manage the process for updating the log and retain the master copy of the Tracker.

The Audit Action Tracker will be reported to the Leadership a minimum of quarterly (April, August, November and February) for monitoring and to approve any changes to deadline dates, and the closure of any completed actions. The Leadership Team Member will liaise with their team and update the log, to in accordance with the timescales set.

The Audit Action Tracker will be reported in full to the ACGC at each meeting, along with a covering report summarising the consideration by Leadership Team, highlighting any risks / issues, and a summary of changes since the last review.

## **Review of this protocol and Feedback**

This protocol will be reviewed at least annually to ensure it continues to meet the needs of the organisation.

We welcome any feedback about this protocol and are happy to respond to any queries in relation to it. Please email the Board Secretary and Head of Board Business Unit at

[PHW\\_Board.Business@wales.nhs.uk](mailto:PHW_Board.Business@wales.nhs.uk)