Policies and procedures management

Internal Audit Report

2025/26

Public Health Wales NHS Trust

Substantial Assurance

Contents

Review Reference	PHW-2526-02
Fieldwork	May – June 2025
Executive Sign Off	15 July 2025
Audit Committee	September 2025
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Partneriaeth Cydwasanaethau
Gwasanaethau Archwilio a Sicrwydd
Shared Services Partnership
Audit and Assurance Services

Executive Summary

Purpose

Our audit review in relation to policies and procedures management was completed in line with the 2025/26 Internal Audit plan for Public Health Wales NHS Trust (the 'Trust').

Overview

The core element for a robust governance framework includes well-developed policies and procedures that help inform decisions by providing a structured framework, and ensuring the consistent application of rules and procedures across an organisation. Control documents, such as policies and procedures, help to streamline processes, clearly define accountability, reduce ambiguity, and support compliance with regulations and best practice.

Policies describe the organisation's guiding principles that underpin decisions, behaviours and the actions undertaken. Procedures and other written control documents should aim to translate these principles into more detailed instructions or guidance including individual responsibilities.

We have concluded substantial assurance on this area. The key finding requiring management attention was:

- The central database needs to be reviewed and updated to remove policies that are no longer overdue and to assess archived policies for relevance.

Full details of matters arising are detailed within the Findings & Agreed Action Plan, below. We identified the following opportunities for enhancement that do not impact the overall opinion and are highlighted for management information:

- We reviewed document formatting and version control. One all Wales policy did not have a Trust counterpart, and some links within the policies register pointed to outdated versions.
- Management could review published policies and procedures to ensure that formatting and titles are consistent and appropriate.
- Amending the initial consultation process for all Wales policies to include all Trust staff.

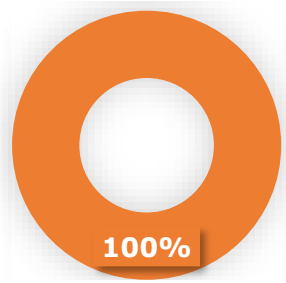
Scope & Assurance Summary

Objectives (The objectives and associated assurance ratings are not necessarily given equal weighting when formulating the overall audit opinion.)		Related Findings	Assurance
1	Appropriate guidance is in place for the management of policies and procedures that includes the approach to the development, approval, and dissemination of policies.	-	**Substantial**
2	Appropriate measures are in place to ensure that policies are published in a consistent format, maintained on a central database and updated in sufficient time.	1	**Substantial**
3	Trust staff can access existing policies, and are notified of new or amended policies.	-	**Substantial**
4	Delegated committees/sub-groups are actively engaged in the development and review of corporate policies and procedures.	-	**Substantial**
5	There is an approach to manage policy changing directives from Welsh Government (WG), including All Wales policies and procedures.	-	**Substantial**

Management Actions

0	1
High Priority	Medium Priority

Themes



Risk Types

Choose an item.

Legal & Regulatory Non-Compliance

Choose an item.

Choose an item.

Findings & Agreed Action Plan

Objective 1: Appropriate guidance is in place for the management of policies and procedures that includes the approach to the development, approval, and dissemination of policies.	Substantial

Overview / Summary of Observations

There is a central database that details all corporate policies, procedures and other written control documents. Responsibility for the maintenance of the database lies with the Deputy Board Secretary and Board Governance Manager.

There is an approved corporate policies, procedures and other written control documents management policy and procedure (PHW47) in place which provides clear guidance on the processes to be undertaken for the development, consultation, approval and publication of such documents.

There is a formal process in place for the development and ongoing review of all corporate documentation recorded on the central database. In addition, an approval hierarchy has been implemented which sets out the approval body for such documents based on subject matter.

Objective 2: Appropriate measures are in place to ensure that policies are published in a consistent format, maintained on a central database and updated in sufficient time.	Substantial

Overview / Summary of Observations

The PHW47 document whilst providing guidance also provides links to the policy and procedure templates to be completed. Copies of the templates can also be accessed via the policy and procedure development pages on the intranet, which are accessible to all staff.

The policies and procedure development intranet page also provides additional guidance on populating the templates. Further assistance is also available from the Board Business Unit whose details are also on the intranet pages.

The central database is reviewed at regular intervals. In addition, regular updates are issued to lead executive directors and key committee / groups on policies that have recently been approved and published as well as policies that are out for consultation.

Whilst regular reviews are undertaken on the central database, our testing of items identified as overdue for review found that some archived documents remained on the database, some updates were missing on overdue documents, some revised review dates were missing, and some all Wales policies were incorrectly recorded as overdue.

	Key Findings	Risk & Impact	Agreed Management Action
1	**Overdue Documentation** Our testing of a sample of items shown as overdue for review on the central database identified the following: • All Wales policies are referred within the database as being overdue for review. We note that these policies no longer have a required review due date and should be regarded as extant. • The database included policies and procedural documents labelled as 'archived' and therefore presumed to be no longer applicable. However, in two instances within the sample, despite the documents being marked as archived, update notes in the database indicated that they may still be current or in use. • At the time of our review, one document was overdue for review. It had no amended review by date or notes on actions taken to review.	Guidance in place may be out of date and no longer applicable	**Agreed Action:** *The All Wales Policies on the database currently have a note against them that they are extant, noting that this only applies to Workforce and OD Policies. We will review whether we can remove the review date in the database, this may not be possible within SharePoint due to mandatory date fields.* *All out of date policies now have updates against them, the one that did not have this information was due to the timing of the request for updates, which is done on a quarterly basis. We will ask for updates covering any that will come out of date prior to the next update in future requests. We will also ensure that revised review dates are provided.* *Where documents have been identified as archived, we will review said documents to ensure if still applicable, and develop an archive library to ensure we retain the previous version for a record.*

			Expected Evidence of Implementation: Database will no longer have review by dates for All Wales guidance. Progress notes on actions taken for documents passing their review by date will be added to the database. Validation of obsolete documents prior to
		Medium Priority	**Officer:** Board Support Officer **Target Implementation Date:** September 2025
	Theme: Governance	Control Operation	

Objective 3: Trust staff can access existing policies, and are notified of new or amended policies.	**Substantial**

Overview / Summary of Observations

All staff have access to the policy and procedures pages on the Trust's intranet, which provide comprehensive guidance on the processes to developing policies and procedures. Copies of corporate 'documents' for key departments are stored on the intranet and accessible to all staff.

Our review of published documents revealed inconsistencies in the title and formatting of some documents. Additionally, several documents contained general guidance that may be more appropriately housed on individual departmental pages, rather than on the central Corporate policies and procedures page.

Senior staff within the Trust receive regular updates on newly developed and revised policies. Updates on policies currently under consultation or recently approved are published on the policies and procedures pages of the intranet.

Updates on policies out for consultation or recently approved are published on the policies and procedures pages on the Trust's intranet.

Furthermore, a consultation database is available to all staff, detailing all policies, procedures, and written control documents that have undergone consultation.

Objective 4: Delegated committees/sub-groups are actively engaged in the development and review of corporate policies and procedures.	Substantial

Overview / Summary of Observations

The PHW47 document sets out the process to be followed for the development, review, approval and publication of new policies and existing policies.

Regular updates on the status of policies is reported at Senior Leadership Team and Board committees. Updates also include detail on policies that are due for review by the designated committee. The Board Business Unit notifies key senior staff with updates on policies out for consultation and recently approved.

We tested a sample of policies/written control documents approved in 2025 to ensure that appropriate processes had been undertaken and in compliance with Trust guidance. We identified the following:

- We saw evidence that the approving bodies for our sample of documents were in line with Trust policy.
- The new documents in our sample were developed and reviewed in accordance with Trust guidance.
- All documents that we looked at in our sample, where appropriate, were endorsed by the Senior Leadership Team prior to submission to the approving body.

Objective 5: There is an approach to manage policy changing directives from Welsh Government (WG), including All Wales policies and procedures.	Substantial

Overview / Summary of Observations

A document log is maintained to track Welsh Health Government circulars received by the Trust. This log records the designated key lead for each circular and indicates whether it is applicable or not to the Trust. For applicable circulars, the log also captures the progress of associated actions and notes when actions have been completed.

All Wales policies are developed, reviewed, and approved by the Welsh Partnership Forum, where the Trust is represented. Draft versions of these policies are circulated to all NHS Wales bodies for comment prior to final approval.

On receipt of the draft policy the current practice within the Trust is for the policy to be 'shared' only to staff within the relevant department. For example, Workforce policies will be shared with staff within the People & Organisational Development Directorate for comment. The comments are collated and fed back to the Welsh Partnership Forum.

Once the policy has been approved and issued by the Welsh Partnership Forum it is subject to a Trust consultation period. Consideration should be given to amending the initial consultation period to include all Trust staff and thus ensure compliance with the process for all other Trust policies.

Appendix A

Assurance Opinion

	**Substantial**	Few matters require attention and are compliance or advisory in nature. **Low impact** on residual risk exposure.
	**Reasonable**	Some matters require management attention in control design or compliance. **Low to moderate impact** on residual risk exposure until resolved.
	**Limited**	More significant matters require management attention. **Moderate impact** on residual risk exposure until resolved.
	**Unsatisfactory**	Action is required to address the whole control framework in this area. **High impact** on residual risk exposure until resolved.
	**Advisory**	Given to reviews and support provided to management which form part of the internal audit plan, to which the assurance definitions are not appropriate. These reviews are still relevant to the evidence base upon which the overall opinion is formed.

Prioritisation of Findings

Priority	Explanation
High	Significant risk to achievement of a system objective OR evidence present of material loss, error, or misstatement. Poor system design OR widespread non-compliance.
Medium	Some risk to achievement of a system objective. Minor weakness in system design OR limited non-compliance.

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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 management of 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.

Public Sector Internal Audit Standards

Audit work undertaken by NHS Wales Audit and Assurance Services conforms with the International Standards for the Professional Practice of Internal Auditing and associated Public Sector Internal Audit Standards as validated through the external quality assessment undertaken by the Chartered Institute of Public Finance & Accountancy in April 2023.