NHS Wales Performance & Improvement

Audit & Corporate Governance Committee
Internal Audit Progress Report

September 2026

NWSSP Audit and Assurance Services

Partneriaeth Cydwasanaethau
Gwasanaethau Archwilio a Sicrwydd
Shared Services Partnership
Audit and Assurance Services

Iechyd Cyhoeddus Cymru
Public Health Wales

Contents

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.

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 17 August 2026. 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 2026/27 plan

2.1 Since the May meeting of the Committee, we have issued one draft report and started our planned for our second review. 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 2026/2027

Planned output	Outline Scope	Status	Rating	Quarter for fieldwork in plan	Audit Committee	Notes
Performance management	To consider governance and control over internal performance managements arrangements.	Draft	Reasonable	2	December	Draft report issued 17.08.26.
Business continuity planning	To consider planning arrangement and how they are embedding.	-	-	3	March	-
Governance arrangements	To consider governance arrangements following recent organisational change.	Planning	-	4	May	We have started our initial planning on this.
Risk arrangements	To consider how risk management arrangements are embedding.	-	-	4	May	-