Public Health Wales NHS Trust

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.

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 24 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 two reports have been finalised for the Trust and we have issued one draft report. A summary of the position of the finalised reports, including a summary of the number of recommendations, is provided in Table 1 below.

Table 1 – Summary of the finalised report for the Trust

Assignments	**High**	**Medium**	**Total**	**Assurance rating**
Communications and Engagement	-	6	6	Reasonable
Business Continuity Planning	1	2	3	Reasonable

2.2 Our detailed 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 the reports that we have completed and are awaiting responses.

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 2026/2027

Table 2

Planned output	Outline Scope	Status	Rating	Planned quarter to start fieldwork	Audit Committee	Notes
Communications and engagement	To consider adequacy and effectiveness of stakeholder engagement.	Final	Reasonable	1	September	Final report issued 21.08.26
Business continuity planning	To consider the non-IT approach to business continuity. We have previously looked at IT business continuity, but not more broadly.	Final	Reasonable	1	September	Final report issued 24.08.26
Climate change - Decarbonisation	To consider progress against the NHS Wales decarbonisation strategic delivery plan. To include governance, strategy progress and implementation.	Draft	Reasonable	1	~~September~~ December	Draft report issued 17.08.26

Planned output	Outline Scope	Status	Rating	Planned quarter to start fieldwork	Audit Committee	Notes
Financial systems ~~– capital~~ Grip and control	~~To consider governance, risk and control arrangements in relation to capital assets.~~	Planning	-	2	December	Focus of this review revised to consider self-assessment of grip and control. Original brief issued 03.07.26. Information received 03.08.26 and revised brief issued 17.08.26.
Bowel screening	To consider the adequacy and effectiveness of the commissioning arrangements.	Planning	-	2	December	Scoping meeting booked for 08.09.26
Workforce capacity and capability	To consider governance, risk and control in local workforce planning arrangements to ensure alignment to the IMTP	Planning	-	2	December	Scoping meeting booked for 27.08.26
Health protection surveillance function	To consider if the arrangements of the surveillance function produce useful, actionable outputs that drive health-action. Builds on previous review of alerts.	-	-	3	March	-
IMTP delivery and reporting	To consider milestone reporting/ delivery risk.	-	-	3	March	-

Planned output	Outline Scope	Status	Rating	Planned quarter to start fieldwork	Audit Committee	Notes
	Possible focus on specific programme such as smoking cessation or obesity.					
Programme management governance	To consider consistency of programme management governance and effective delivery, particularly in relation to large change programmes.	-	-	3	March	-
Breast Test Wales	To consider patient pathway. This was deferred from the 2025/26 plan. Plan to do at end of year to allow actions from in-house review to embed.	-	-	4	May	-
Welsh Risk Pool (WRP)	WRP guidance requires IA input into the process for assurance.	-	-	4	May	-
Risk management	To consider risk escalation process through directorates. We have recently looked at the risk processes at strategic level.	-	-	4	May	-