

Public Health Wales NHS Trust

Audit & Corporate Governance
Committee
Internal Audit Progress Report

January 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 6 January 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 Plan

2.1 A summarised position of the most recent finalised report, including a summary of the number of recommendations, is provided below in Table 1.

Table 1 – Summary of the finalised report

| Assignments | High | Medium | Low | Total | Assurance rating |
|----------------------------------|------|--------|-----|-------|------------------|
| Duty of Candour | - | 1 | - | 1 | Reasonable |
| Health and Wellbeing planning | 1 | 2 | - | 3 | Reasonable |
| Research and evaluation strategy | - | 3 | - | 3 | Reasonable |
| Digital and data strategy | - | 2 | - | 2 | Reasonable |
| Records management | 1 | 5 | - | 6 | Reasonable |

2.2 Our work in relation to 2024/25 is ongoing. 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 five of the reports that we have completed.

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.

New Global Internal Audit Standards

3.2 At the start of January 2025 new Global Internal Audit Standards (GIAS) came into effect. The body that sets Internal Audit Standards for UK Public Sector Organisations, the UK Public Sector Internal Audit Standards Advisory Board (the IASAB), has determined that the new Standards will apply to Public Sector audits from 1 April 2025 to align with the financial year. As the new Standards have been developed to apply to all sectors, the IASAB will be producing a practice note setting out any sector

specific interpretations or other material needed to make them suitable for UK public sector use.

- 3.3 The new GIAS requirements seek to elevate internal audit practice in five domains that cover the profession's purpose, ethics and professionalism, governance, management and performance.
- 3.4 We are currently undertaking preparatory work to understand the impact of the new GIAS on our work, and to ensure that we can appropriately apply these standards from 1 April 2025.
- 3.5 At this point we do not anticipate that there will be many changes needed to our audit approach. However, one potential change is around how we monitor and evidence the implementation of agreed management actions.
- 3.6 We will update the Committee at the next meeting if we identify that any other changes are needed to our approach.

Appendix A: Internal Audit Plan 2024/2025

| Planned output | Outline Scope | Executive Lead | Status | Rating | Timing and Audit Committee | Notes |
|--|---|--|--------|-------------|----------------------------|-------|
| Board Assurance Framework – Strategic Risk | To consider the revised Board Assurance Framework and the approach to strategic risk. | Interim Executive Director of Quality, Nursing and Allied Health Professionals | Final | Substantial | Q1 / September | - |
| Duty of Candour | To consider the implementation of the duty of candour. | Interim Executive Director of Quality, Nursing and Allied Health Professionals | Final | Reasonable | Q2 / January | - |
| Health and Wellbeing planning | To consider financial planning and forecasting in the directorate and the impact on outcomes for the directorate. | National Director of Health and Wellbeing | Final | Reasonable | Q1 / January | - |
| Research and evaluation strategy | To consider the implementation and delivery of the strategy. | National Director for Public Health Knowledge and Research | Final | Reasonable | Q1 / January | - |
| Digital and data strategy | To consider the implementation and delivery of the strategy. | National Director for Public Health Knowledge and Research | Final | Reasonable | Q2 / January | - |

| Planned output | Outline Scope | Executive Lead | Status | Rating | Timing and Audit Committee | Notes |
|---|--|--|----------|------------|----------------------------|--|
| Health protection and screening services (HPSS) - Procurement | To consider a directorate focus, to discuss specific areas - To include governance arrangements for consumables. | National Director of Health Protection and Screening Services and Executive Medical Director | WIP | Q2 | Q2 / January | Fieldwork completed. Some delays due to auditor commitments. To be reported in March. |
| HPSS - Performance metrics | To consider the performance planning process. | National Director of Health Protection and Screening Services and Executive Medical Director | WIP | Q2 | Q2 / January | Work is on-going. Some delays getting information/engagement. To be reported in March. |
| Records management | To consider how the Trust's approach to records management is embedding. | Executive Director of Quality, Nursing and Allied Health Professionals | Final | Reasonable | Q3 / March | - |
| Duty of Quality | To consider the implementation of the duty of quality. | Interim Executive Director of Quality, Nursing and Allied Health Professionals | Planned | Q3 | Q3/ March | Brief issued. |
| Welsh Risk Pool (WRP) claim process | WRP guidance requires IA input into the process for assurance. | Interim Executive Director of Quality, Nursing and Allied Health Professionals | Planning | Q4 | Q4 / March | Brief to be issued. |

| Planned output | Outline Scope | Executive Lead | Status | Rating | Timing and Audit Committee | Notes |
|---------------------|---|---|--------|--------|----------------------------|----------------|
| 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 the Board Business Unit | - | - | - | To be 2025/26. |