

Public Health Wales NHS Trust

Audit & Corporate Governance
Committee
Internal Audit Progress Report

March 2026

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 10 March 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 2025/26 plan

- 2.1 Since the December meeting of the Committee two reports have been finalised for the Trust and we have ongoing fieldwork for the final four reviews. A summary of the position of the finalised reports, including a summary of 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
Financial management	-	-	-	Substantial
Audit logging	3	1	4	Reasonable

- 2.2 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 the reports that we have completed and have received responses at the time of this report (6/6).

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 2025/2026

Table 2

Planned output	Outline Scope	Status	Rating	Timing of fieldwork on plan	Audit Committee	Notes
Non-core funding – Health Improvement	To review the arrangements for non-core funding for Health Improvement.	Final	Reasonable	Q1	September	-
Policies and procedures management	To consider the governance and control arrangements for the management of policies and procedures.	Final	Substantial	Q1	September	-
Speaking up Safely (SUS)	To consider governance and control arrangements following embedding of SUS.	Final	Reasonable	Q2	September	-
Workforce – Mental health support	To provide assurance on the effectiveness of arrangements in place for mental health-related sickness absence.	Final	Reasonable	Q2	December	-

Planned output	Outline Scope	Status	Rating	Timing of fieldwork on plan	Audit Committee	Notes
NHS P&I	To consider the governance for NHS P&I.	Final	Substantial	Q3	December	-
Corporate risk register effectiveness	To focus on control and governance in relation to the corporate risk register.	Final	Reasonable	Q3	December	-
Financial management	To consider monthly spending plans across a sample of directorates.	Final	Substantial	Q2	December March	Fieldwork was undertaken later than originally planned at request of Trust.
Digital – Audit logging	To consider the controls in place for logging of changes to data and of the management and control of audit logs.	Final	Reasonable	Q3	March	-
Review of patient pathways	To consider the pathways process for screening programmes (DESW and AAA).	WIP	-	Q3	December May	Brief agreed 17.11.25. Has taken longer to scope and agree brief. More fieldwork than originally anticipated.
Cyber security	To consider cyber security within the Trust.	WIP	-	Q4	May	Fieldwork started 03.03.26.
Alerting of health protection of	To consider the process for relating to health protection outbreaks and	WIP	-	Q4	May	Brief agreed 23.01.26 Fieldwork started 28.01.26.

Planned output	Outline Scope	Status	Rating	Timing of fieldwork on plan	Audit Committee	Notes
incidents and outbreaks	incidents to system partners.					
Welsh Risk Pool (WRP)	WRP guidance requires IA input into the process for assurance.	WIP	-	Q4	May	Fieldwork started 24.02.26.