

Annex to the Public Health Wales NHS Trust Annual Internal Audit Plan 2025/26

April 2025

NHS Wales Executive



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Disclaimer notice – Please Note

This annex to the annual internal audit plan has been prepared for internal use only.

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1. Introduction

The NHS Wales Executive ('the NHS Executive') is a hosted body of Public Health Wales NHS Trust ('the Trust') and was established in April 2023.

The NHS Executive has brought together a number of national bodies, strategic programmes and national programmes, to provide leadership and strategic direction while enabling and supporting NHS Wales to transform clinical services in line with national priorities and standards.

The second phase transition plans concluded in 2024/25 with 2025/26 being the first year where the NHS Executive start the year as an aligned range of teams. The exception to the original intentions is the Workforce Delivery Unit, which Welsh Government are still working to define. There is a hosting agreement between the Trust and the Welsh Ministers which sets out the governance and reporting arrangements for the hosting relationship for the NHS Executive. The Trust provides core support services and facilities to the NHS Executive, which includes human resources services, scheme of delegation, and policies and procedures, as set out in the hosting agreement.

The responsible officer of the NHS Executive has to make an annual declaration of compliance with the Trust's governance arrangements to the accountable officer of the Trust, which includes the NHS Executive duty for ensuring that a sound system of internal control is in place to manage risks which could impact on the business and safety of the NHS Executive or the Trust.

The independent internal audit function will operate as a key source of the internal assurance arrangements, in accordance with internal auditing standards and any other requirements determined by the Welsh Government. The hybrid nature of the NHS Executive brings its activities within the scope of NHS Wales Internal Audit and Welsh Government Internal Audit. Broadly, all hosting issues, as reflected in the hosting agreement, will be in scope for NHS Internal Audit. Policy issues, including the validation, efficacy and approval of the NHS Executive work programme, budget, or other plans, will fall within Welsh Government Internal Audit's remit. Where audit need falls outside of those described above, such as for performance monitoring, we will discuss with Welsh Government Internal Audit the most appropriate way forward. In all circumstances, both internal audit teams should have access to all relevant documentation and personnel in the Trust to fulfil audit requirements.

This document sets out an annex to the NHS Internal Audit risk-based Plan for Trust in 2025/26 (the 'Plan'), detailing the work to be undertaken, the resources required, and the cost involved. This document should be read in conjunction with the Trust's Internal Audit plan for 2025/26. The Plan will be delivered in accordance with the Internal Audit Mandate and Charter.

2. The NHS Internal Audit Plan

The NHS Internal Audit work related to the NHS Executive is made up of:

1. Audits in the Trust's plan that include or relate to the NHS Executive

The NHS Executive has adopted a number of the Trust's policies and procedures. As such, some internal audit reviews, undertaken as part of the Trust's programme of work, will cover policies and procedures that are applied by, and form part of the control environment for, the NHS Executive. In 2025/26 these are:

- policies and procedures management;
- speaking up safely; and
- digital audit logging.

As part of the hosting agreement the NHS Executive is required to follow the model Standing Financial Instructions issued by Welsh Ministers to the Trust.

In addition, one review is planned in relation to the NHS Executive governance arrangements. The scope for this has yet to be agreed and is scheduled for between October and December 2025.

2. Audits agreed directly with the NHS Executive

If the NHS Executive highlights areas that require audit work that sit outside the Trust's plan, these will be discussed and agreed directly with NWSSP Internal Audit. This year we plan to look at:

- Hosting arrangements 2026/27 – To consider the hosting arrangements established between the Trust and the NHS Executive. Work to be undertaken between July and September 2025.
- Risk management arrangements – To consider the risk management arrangements established across the nine directorates within the NHS Executive. Work to be undertaken between October and December 2025.

The scope, objectives and audit resource requirements and timing will be refined in each area as identified when developing the audit scope in discussion with the responsible director and operational management.

Audits agreed directly with the NHS Executive which are not covered by our service level agreement with the Trust, will be charged for separately. (The daily rate for 2025/26 is £370.29).

3. Audits undertaken as part of NWSSP's Internal Audit plan that will include testing of the NHS Executive.

The Plan includes assurance audits on some services that are provided by NWSSP on behalf of NHS Wales, for example accounts payable and payroll.

These audits are part of the risk-based programme of work for NWSSP, but the results are reported to the relevant organisations.

The audits that will be relevant for the NHS Executive will be identified when the NWSSP audit plan has been agreed.

For each of these audits a sample will be picked for the Trust, and that sample will include the NHS Executive.

These audits are reported to the Velindre Audit Committee for NWSSP and then shared more widely with NHS Wales organisations. They are also listed as part of the Head of Internal Audit Opinion and Annual Report for the Trust.

3. Action required

The Audit & Corporate Governance Committee is invited to consider and approve the annex to the Trust's Internal Audit Plan for the NHS Wales Executive for 2025/26.

Paul Dalton

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Audit & Assurance Services

NHS Wales Shared Services Partnership