

Public Health Wales NHS Trust

Audit & Corporate Governance
Committee
Internal Audit Progress Report

May 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.

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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 1 May 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 March meeting of the Committee two reports have been finalised for the Trust and we have issued draft reports for the final two 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 |
|---|------|--------|-------|------------------|
| Cyber security – Governance and risk management | - | 1 | 1 | Substantial |
| Welsh risk pool | - | - | - | Substantial |

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 have received responses.

3 Delivering the 2026/27 plan

3.1 We agreed our 2026/27 plan at the March meeting of the Committee. We have started planning for three of the reviews in the programme of work. Our detailed progress is set out in Appendix B.

4 Other activity

Meetings

4.1 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 | - |
| Cyber security | To consider cyber security within the Trust. | Final | Substantial | Q4 | May | - |
| Welsh Risk Pool (WRP) | WRP guidance requires IA input into the process for assurance. | Final | Substantial | Q4 | May | - |
| Review of patient pathways | To consider the pathways process for screening programmes (DESW and AAA). | Draft | Reasonable | Q3 | December May | More fieldwork than originally anticipated. Draft report issued 01.05.26 |

| Planned output | Outline Scope | Status | Rating | Timing of fieldwork on plan | Audit Committee | Notes |
|--|---|--------|------------|-----------------------------|-----------------|--|
| Alerting of health protection of incidents and outbreaks | To consider the process for relating to health protection outbreaks and incidents to system partners. | Draft | Reasonable | Q4 | May | Previously reported delays in access to information. Draft report issued 01.05.26 |

Appendix B: Internal Audit Plan 2026/2027

Table 3

| Planned output | Outline Scope | Status | Rating | Planned quarter to start fieldwork | Audit Committee | Notes |
|----------------------------------|--|----------|--------|------------------------------------|-----------------|---|
| Business continuity planning | To consider the non-IT approach to business continuity. We have previously looked at IT business continuity, but not more broadly. | Planning | - | 1 | September | Scoping meeting arranged for 18 May 2026 with Head of emergency preparedness resilience and response. |
| Climate change - Decarbonisation | To consider progress against the NHS Wales decarbonisation strategic delivery plan. To include governance, strategy progress and implementation. | Planning | - | 1 | September | Scoping meeting arranged for 21 May 2026. |
| Communications and engagement | To consider adequacy and effectiveness of stakeholder engagement. | Planning | - | 1 | September | Scoping meeting arranged for 27 May 2026. |
| Financial systems - capital | To consider governance, risk and control | - | - | 2 | December | - |

| Planned output | Outline Scope | Status | Rating | Planned quarter to start fieldwork | Audit Committee | Notes |
|---|--|--------|--------|------------------------------------|-----------------|-------|
| | arrangements in relation to capital assets. | | | | | |
| Bowel screening | To consider the adequacy and effectiveness of the commissioning arrangements. | - | - | 2 | December | - |
| Workforce capacity and capability | To consider governance, risk and control in local workforce planning arrangements to ensure alignment to the IMTP | - | - | 2 | December | - |
| 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. Possible focus on specific programme such as smoking cessation or obesity. | - | - | 3 | March | - |

| Planned output | Outline Scope | Status | Rating | Planned quarter to start fieldwork | Audit Committee | Notes |
|---------------------------------|---|--------|--------|------------------------------------|-----------------|-------|
| 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 | - |