

Audit of Accounts Report – Public Health Wales

Audit year: 2022-23

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We intend to issue an unqualified audit report on your Accounts. There are some issues to report to you prior to their approval.

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Audit of Accounts Report

Introduction

- 1 We summarise the main findings from our audit of your 2022-23 Financial Statements in this report.
- 2 We have already discussed these issues with the Deputy Chief Executive and his team.
- 3 Auditors can never give complete assurance that accounts are correctly stated. Instead, we work to a level of 'materiality'. This level of materiality is set to try to identify and correct misstatements that might otherwise cause a user of the accounts into being misled.
- 4 We set this level at £2.315 million for this year's audit.
- 5 There are some areas of the accounts that may be of more importance to the reader and we have set a lower materiality level for these, as follows:
 - Remuneration report / senior pay disclosure - £5,000; and
 - Related parties - £1,000 for individuals interests.
- 6 We have substantially completed our audit but the following work remains outstanding:
 - receipt of our internal assurances upon the work of the District Valuer and the NHS Pensions Agency;
 - the receipt of and our review of the revised financial statements; and
 - completion of our internal file review arrangements.
- 7 In our professional view, we have complied with the ethical standards that apply to our work; remain independent of yourselves; and our objectivity has not been compromised in any way. There are no relationships between ourselves and yourselves that we believe could undermine our objectivity and independence.
- 8 The timeline of the audit is set out in **Exhibit 1** below:

Exhibit 1 – audit timetable

Timetable	<ul style="list-style-type: none">• We received the draft accounts on 5 May 2023• Our deadline for completing our audit has been extended to 31 July 2023• We expect your audit report to be signed by the Auditor General on 31 July 2023
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Proposed audit opinion

- 9 We intend to issue an unqualified audit opinion on this year's accounts once you have provided us with a Letter of Representation based on that set out in **Appendix 1**.
- 10 We issue a 'qualified' audit opinion where we have material concerns about some aspects of your accounts; otherwise we issue an unqualified opinion.
- 11 The Letter of Representation contains certain confirmations we are required to obtain from you under auditing standards.
- 12 Our proposed audit report is set out in **Appendix 2**.

Significant issues arising from the audit

Uncorrected misstatements

- 13 There are no misstatements identified in the accounts, which remain uncorrected.

Corrected misstatements

- 14 As a result of our audit there have been a number of adjustments to the financial statements. We have one material misstatement in respect of classification between Non-NHS trade payables and Non-NHS accruals, this has been corrected and has no impact on the bottom line. Corrected misstatements are summarised, for information, in **Appendix 3**.

Other significant issues arising from the audit

- 15 In the course of the audit, we consider a number of other matters relating to the accounts, including any qualitative issues, and report any significant issues arising to you. There are no such issues of this nature to bring to your attention this year although, as outlined below, we have raised a small number of recommendations for improvement concerning some aspects of the Trust's procedures to produce the annual accounts.

Recommendations

- 16 The recommendations arising from our audit are set out in **Appendix 4**. Management has responded to them and we will follow up progress against them during next year's audit. Where any actions are outstanding, we will continue to monitor progress and report it to you in next year's report.

Appendix 1

Final Letter of Representation

Auditor General for Wales
Wales Audit Office
1 Capital Quarter
Tyndall Street
Cardiff
CF10 4BZ

Representations regarding the 2022-23 financial statements

This letter is provided in connection with your audit of the financial statements (including that part of the Remuneration Report that is subject to audit) of Public Health Wales NHS Trust for the year ended 31st March 2023 for the purpose of expressing an opinion on their truth and fairness, their proper preparation and the regularity of income and expenditure.

We confirm that to the best of our knowledge and belief, having made enquiries as we consider sufficient, we can make the following representations to you.

Management representations

Responsibilities

As Chief Executive and Accountable Officer I have fulfilled my responsibility for:

- Preparing the financial statements in accordance with legislative requirements and the Treasury's Financial Reporting Manual. In preparing the financial statements, I am required to:
 - observe the accounts directions issued by Welsh Ministers/HM Treasury, including the relevant accounting and disclosure requirements and apply appropriate accounting policies on a consistent basis;
 - make judgements and estimates on a reasonable basis;
 - state whether applicable accounting standards have been followed and disclosed and explain any material departures from them; and
 - prepare them on a going concern basis on the presumption that the services of Public Health Wales NHS Trust will continue in operation.
- Ensuring the regularity of any expenditure and other transactions incurred.
- The design, implementation and maintenance of internal control to prevent and detect error.

Information provided

We have provided you with:

- Full access to:
 - all information of which we are aware that is relevant to the preparation of the financial statements such as books of account and supporting documentation, minutes of meetings and other matters;
 - additional information that you have requested from us for the purpose of the audit; and
 - unrestricted access to staff from whom you determined it necessary to obtain audit evidence.
- The results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- Our knowledge of fraud or suspected fraud that we are aware of and that affects Public Health Wales NHS Trust and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements.
- Our knowledge of any allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, regulators or others.
- Our knowledge of all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.
- The identity of all related parties and all the related party relationships and transactions of which we are aware.
- Our knowledge of all possible and actual instances of irregular transactions.

Financial statement representations

All transactions, assets and liabilities have been recorded in the accounting records and are reflected in the financial statements.

The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

Related party relationships and transactions have been appropriately accounted for and disclosed.

All events occurring subsequent to the reporting date which require adjustment or disclosure have been adjusted for or disclosed.

All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

The financial statements are free of material misstatements, including omissions. The effects of uncorrected misstatements identified during the audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Representations by the Board of Public Health Wales NHS Trust

We acknowledge that the representations made by management, above, have been discussed with us.

We acknowledge our responsibility for the preparation of true and fair financial statements in accordance with the applicable financial reporting framework. The financial statements were approved by the Board on 27th July 2023.

We confirm that we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that it has been communicated to you. We confirm that, as far as we are aware, there is no relevant audit information of which you are unaware.

Signed by:

Signed by:

Chief Executive

Chair of the Trust

Date:

Date:

Appendix 2

Proposed Audit Report

The Certificate and report of the Auditor General for Wales to the Senedd

Opinion on financial statements

I certify that I have audited the financial statements of Public Health Wales NHS Trust for the year ended 31st March 2023 under Section 61 of the Public Audit (Wales) Act 2004.

These comprise Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Cash Flows and the Statement of Changes in Taxpayers' Equity and related notes, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by HM Treasury's Financial Reporting Manual.

In my opinion, in all material respects, the financial statements:

- give a true and fair view of the state of affairs of Public Health Wales NHS Trust as at 31st March 2023 and of its surplus for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards as interpreted and adapted by HM Treasury's Financial Reporting Manual; and
- have been properly prepared in accordance with the National Health Service (Wales) Act 2006 and directions made there under by Welsh Ministers.

Opinion on regularity

In my opinion, in all material respects, the expenditure and income in the financial statements have been applied to the purposes intended by the Senedd and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my certificate.

My staff and I are independent of the trust in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinions.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the body's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this certificate.

The going concern basis of accounting for Public Health Wales NHS Trust is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

Other Information

The other information comprises the information included in the annual report other than the financial statements and my auditor's report thereon. The Chief Executive is responsible for the other information contained within the annual report. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon. My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion, the part of the remuneration report to be audited has been properly prepared in accordance with the National Health Service (Wales) Act 2006 and directions made there under by Welsh Ministers.

In my opinion, based on the work undertaken in the course of my audit:

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with the National Health Service (Wales) Act 2006 and directions made there under by Welsh Ministers' directions; and
- the information given in the Performance and Accountability Reports for the financial year for which the financial statements are prepared is consistent

with the financial statements and in accordance with Welsh Ministers' guidance.

Matters on which I report by exception

In the light of the knowledge and understanding of the Trust and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report or the Governance Statement.

I have nothing to report in respect of the following matters, which I report to you, if, in my opinion:

- I have not received all the information and explanations I require for my audit
- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by my team;
- the financial statements and the audited part of the Accountability Report are not in agreement with the accounting records and returns;
- information specified by HM Treasury or Welsh Ministers regarding remuneration and other transactions is not disclosed;
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual are not made or parts of the Remuneration Report to be audited are not in agreement with the accounting records and returns; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Responsibilities of Directors and the Chief Executive for the financial statements

As explained more fully in the Statements of Directors' and Chief Executive's Responsibilities, the Directors and the Chief Executive are responsible for:

- maintaining adequate accounting records;
- the preparation of financial statements and annual report in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring that the annual report and financial statements as a whole are fair, balanced and understandable;
- ensuring the regularity of financial transactions;
- internal controls as the Directors and Chief Executive determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and
- assessing the Trust's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors and Chief Executive anticipate that the services provided by the Trust will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the National Health Service (Wales) Act 2006.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a certificate that includes my opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

My procedures included the following:

- Enquiring of management, the audited entity's internal auditors and those charged with governance, including obtaining and reviewing supporting documentation relating to Public Health Wales NHS Trust's policies and procedures concerned with:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- Considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud;
- Obtaining an understanding of Public Health Wales NHS Trust's framework of authority as well as other legal and regulatory frameworks that the Trust operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of Public Health Wales NHS Trust; and
- Obtaining an understanding of related party relationships

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management about actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance and the Board; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether

the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to all audit team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of Public Health Wales NHS Trust's controls, and the nature, timing and extent of the audit procedures performed.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Other auditor's responsibilities

I am also required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Senedd and the financial transactions recorded in the financial statements conform to the authorities which govern them.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report

I have no observations to make on these financial statements.

Adrian Crompton
Auditor General for Wales
31 July 2023

1 Capital Quarter
Tyndall Street
Cardiff
CF10 4BZ

Appendix 3

Summary of Corrections Made

As a result of our audit some adjustments have been made to the Financial Statements. These have been corrected by management. A summary of the most significant corrections made are summarised below.

Exhibit 3: summary of corrections made

Value of correction	Nature of correction	Reason for correction
£5,827,000	Note 20 – Trade Payables Reclassification of amounts from Non-NHS trade payables to Non NHS accruals.	To comply with the requirements of the Manual for Accounts and ensure disclosures are accurate.
Various	Remuneration Report Updating of disclosures to accurately reflect salary and pension figures for both the current and prior year.	To ensure disclosures are accurate and correct bandings are shown.
Various	Cashflow Statement Updating of the template accounts to ensure only cash movements are included.	To ensure disclosures are accurate.
£262,000	Note 3 – Revenue from Patient Care Activities Note 4 – Other Operating Revenue Reclassification of income to Note 3 from Note 4.	To comply with the requirements of the Manual for Accounts and ensure disclosures are accurate.
£209,000 and £11,000	Note 13.3 - Right of Use Assets Expense related to short term leases was understated	To comply with the requirements of the Manual for Accounts and

	by £209,000 and expense related to low value asset leases was understated by £11,000.	ensure disclosures are accurate.
Narrative	Note 33 – Related Party Transactions Inclusion of a disclosure for a Non-Executive Director that had been omitted.	To comply with the requirements of the Manual for Accounts and ensure disclosures are accurate.
£100,000	Note 33 – Related Party Transactions To correct the disclosure concerning 'Amounts due from related party' for Swansea Bay University Healthy Board.	To comply with the requirements of the Manual for Accounts and ensure disclosures are accurate
Narrative	Note 32 - Events after the balance sheet date Narrative included to disclose the non-consolidated recovery payments made to employees.	To comply with the requirements of the Manual for Accounts and ensure disclosures are accurate
Narrative, presentational & minor amendments	Various A number of other narrative, presentational and minor amendments were made to supporting notes throughout the final financial statements and the annual report.	To ensure that all disclosures are accurately presented.

Appendix 4

Recommendations

We set out all the recommendations arising from our audit with management's response to them. We will follow up these recommendations next year and include any outstanding issues in next year's audit report:

Exhibit 4: matter arising 1

Matter arising 1 – Year end stock count arrangements	
Findings	<p>In order to obtain assurance on your year-end inventory balance we are required to attend and observe your year-end stock-takes. As part of our audit testing, we attended the year end stock take at the Genomics lab and identified several weaknesses in regard to the quality and effectiveness of the count:</p> <ul style="list-style-type: none">• The stock count was carried out by the Microbiology Division the day prior to the agreed date meaning that we were not present for the stock count. Whilst the stock count was reperformed on the day of our arrival there remained a number of unexplained (though trivial) differences between the stock count figures.• Stock is kept in numerous locations and from our visit it was evident that some staff undertaking the stockcount seemed unsure of this.• There is no stock recording system to monitor and record stock levels meaning that it was not possible to reconcile the physical stock holdings to any records; and• We identified errors within the stock count return prior to its submission to central finance:<ul style="list-style-type: none">– there were three duplicated items on the spreadsheet and;– two errors where the figures did not agree to the count on the stock sheet. <p>The Genomics inventory balance and indeed the Trust's overall inventory balance for this year was not material. If it were these findings could have had implications on our audit opinion.</p>
Priority	High

<p>Recommendation</p>	<p>The Trust will need to ensure that robust arrangements exist to support its year end stock counts. This includes:</p> <ul style="list-style-type: none"> • ensuring staff completing stock counts are clear of the requirements of what is required of them; • considering introducing a stock records system so that the physical count can be verified to these records; • undertaking year end stock counts on the designated day of the count; and • supervisory certification of the stock count return on submission to finance.
<p>Benefits of implementing the recommendation</p>	<p>Improved controls to support the inventory balance within the annual financial statements</p>
<p>Accepted in full by management</p>	<p>Yes</p>
<p>Management response</p>	<p>Where a stock take is required in future years, we will ensure this is agreed well in advance with the audit team and the Microbiology Division and will request formal communication to be cascaded to all Microbiology colleagues, so all relevant staff are aware of the date and the requirements of the process.</p> <p>Following this issue identified during March, an Inventory/Stock Financial Control Procedure is now in development. This procedure will detail the role and responsibilities in relation to Inventory/Stock Control, the importance of maintaining accurate stock records and stock control processes including templates for recording details of stock counts. All staff will be required to adhere to this Procedure.</p>
<p>Implementation date</p>	<p>October 2023</p>

Exhibit 5: matter arising 2

Matter arising 2 – Declaration of Interests	
Findings	<p>Related party transactions are considered material by nature to our audit. We found that the Trust currently formally requests Declaration of Interest returns from Board members twice per annum – during the Summer and December. Outside of these arrangements Board members are responsible for making the Trust aware of any changes in their interests as and when they occur.</p> <p>To ensure we had sufficient assurance that the declarations were complete and accurate for the full financial year, an additional exercise was undertaken by the Trust, at our request, to ensure that these declarations remained up to date for the period December to March.</p>
Priority	High
Recommendation	The Trust should ensure that an exercise is undertaken at the year end to request that Board Members review and, if necessary, update their Declaration of Interests.
Benefits of implementing the recommendation	To obtain assurance that the Related Party Transactions note is complete and accurate.
Accepted in full by management	Yes
Management response	All Board Members have an ongoing obligation to declare interests. In addition to the formal update requests made on a bi-annual basis, declarations are requested as a standard item on every Board or Committee Agenda. Moving the declarations to suit year end (March) is however a modification we will adopt to better fit the audit cycle. In turn, this will shift

	the next round of formal Declaration of Interest collections to September.
Implementation date	September 2023

Exhibit 5: matter arising 3

Matter arising 3 – Administration and Governance of HR	
Findings	<p>Throughout our testing in 2022-23, we identified several instances where errors had been made by HR, these include:</p> <ul style="list-style-type: none"> • salaries being paid to officers and non-executive Directors that did not match the salaries per offer letters or contracts; and • two senior officers had not been put onto their respective ESP pay scale points and continued to be paid in relation to their substantive roles. <p>These errors had been picked up by the Head of Financial Report and Control in her compilation of the Remuneration Report and HR had been requested to correct and amend their records.</p> <p>We had also made a recommendation following our 2021-22 audit concerning the Trust needing to ensure that accurate and up-to-date human resources records are maintained to ensure that payroll is accurate and supporting contractual information exists.</p>
Priority	High

Recommendation	The Trust should ensure that accurate and up-to-date human resources records are maintained to ensure that payroll expenditure is accurate and consistent with the contractual information.
Benefits of implementing the recommendation	Keeping more accurate records will ensure that employees are paid correctly, that decisions are documented, and that legal documents are retained.
Accepted in full by management	Yes
Management response	<p>This activity has been centralised and responsibility for all Executive Team changes has been moved to the Business Support Manager within the People and Organisational Development Directorate.</p> <p>Regular meetings have also been scheduled between relevant parties to ensure that payroll is accurate and supporting contractual information is in place. All remuneration reports will also be reviewed and verified as part of these regular meetings to ensure any errors are picked up in a timely manner.</p>
Implementation date	July 2023

Exhibit 5: matter arising 4

Matter arising 4 – existence of misclassification errors	
Findings	<p>Our testing identified several misclassification errors in the accounts between:</p> <ul style="list-style-type: none"> • Note 3 and Note 4 income notes, and • Within Note 20 Trade and Other Payables. <p>In both areas there was no impact on the bottom line but considerable work and testing in these areas was needed to resolve these classification issues.</p> <p>In addition the misclassification error in respect of Note 20 was material.</p>
Priority	High
Recommendation	The Trust should ensure that a more robust quality assurance review is undertaken of the draft accounts to help ensure similar misclassifications errors are identified and resolved.
Benefits of implementing the recommendation	To provide more accurate accounts.
Accepted in full by management	Yes
Management response	Income classification was carried out consistently with prior year's accounts. However, we recognise the need for a more automated process to support more accurate classification. Given the establishment of the NHS Executive in 2023-24 and that this is the more complex area of income streams in the accounts, we will ensure a process is put in place to map Welsh Government income to the relevant classifications.

	<p>Following the identification of the classification issue within the Payables note during the audit, we produced a file note for the audit team detailing how the issue had come about, the corrections required and the preventative action that would take place.</p> <p>The preventative action includes; the development of a detailed guidance note including a checklist for the preparer and the reviewer of the payables note, ensuring the working paper is automated to reduce the risk of human error when manually entering data and training for end users with a view to reducing the number of corrections carried out by Finance Staff.</p>
<p>Implementation date</p>	<p>September 2023</p>



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We welcome correspondence and telephone calls in Welsh and English.
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.